

Annual Budget Report 2014



City of

Liberty
missouri

CITY OF LIBERTY, MISSOURI
 FISCAL YEAR 2014 BUDGET
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CITY OF LIBERTY, MISSOURI
 LIST OF PRINCIPAL ELECTED AND APPOINTED OFFICIALS
 AS OF JANUARY 1, 2014

ELECTED OFFICIALS

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

APPOINTED OFFICIALS

Municipal Court Judge	Thomas C. Capps
Municipal Prosecutor	Thomas C. McGiffin
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	Brian Hess

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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.
- 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.

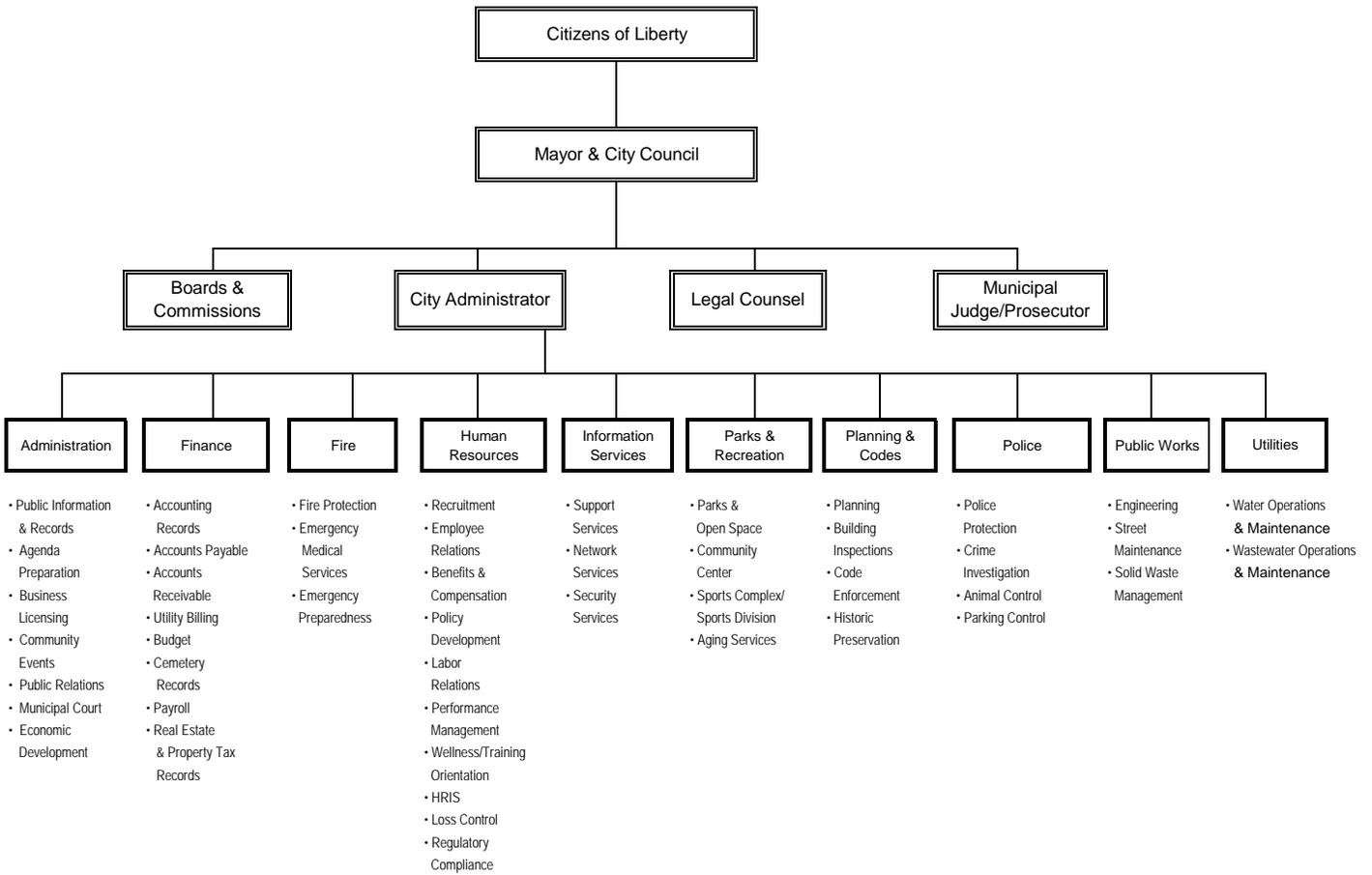
- Find additional methods to disseminate information throughout the City of Liberty working with our community partners like William Jewell College, Liberty Hospital, and the Liberty School District.
- Enhance programming on the City's cable channel.
- Provide additional opportunities for input from 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.



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BUDGET MESSAGE



December 9, 2013

Honorable Mayor and Members of the City Council:

For your consideration is the proposed fiscal year 2014 budget for the City of Liberty. The Budget Committee and City staff have spent numerous hours discussing and analyzing Liberty's overall fiscal position to create a budget that maintains service levels for 2014. This is significant given the requirements of the last few years. Though revenue and expense budgets were built realistically with consensus with Administration and the Budget Committee, it must be understood that they are forecasts and not absolutes. As such, they will need to be monitored closely in 2014, 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 for the 2014 Budget Adoption. Attachments providing additional fiscal details are also provided.

2014 OVERVIEW – ALL FUNDS

Most City funds have experienced revenue pressure as the issues impacting the national economy have also been experienced in Liberty. For 2014, City revenues budgets are expected to show a continued recovery with core revenues equaling and/or exceeding pre-recession levels. However, this improved revenue position has not kept pace with possible growth in expenditures. Confronted with this revenue reality, there could have been the temptation to categorically raise fees, taxes and charges. In consideration to the 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 in 2013 to maintain a revenue-neutral levy rate, which resulted in a slight increase in 2013 levy rates, but no increase in 2014 revenues. Aside from planned 2014 adjustments to liquor dispensing permits, water, wastewater and sanitation utility user fees, all other fees and charges assessed to Liberty residents will stay at 2013 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 revenue reductions, the City was required to reduce employee costs in order to minimize overall community service impacts. Starting in 2008 and continuing through 2010, city staffing levels were reduced, salary freezes were put in place, health insurance plans were reorganized and other benefits were eliminated.

Since mid-2011, with revenues stabilizing and fund balance growing, Council has been able to transition compensation focus and has made measured positive adjustments. In 2011, a 2% salary adjustment was provided to City of Liberty employees. In 2012, employees saw the implementation of a vacation/comp time buy back opportunity. In 2013, the City made a significant upgrade to the employee retirement plan. Confronted with a plan that was not market competitive, the City has elevated this plan to one comparable to other local cities. This action did increase both City and employee costs. As such, this increased benefit represents a shared relationship. Additionally, the City awarded a 2% 2013 salary adjustment of which 1% will be added to the employee's base pay for 2014. The 2014 budget included allowances for an additional 2% adjustment. Beyond 2014, future compensation increases will require additional revenues from either existing or new sources.

2014 will again show significant and exciting activity within the infrastructure services areas. Those related to street infrastructure will be discussed in the Capital Improvement Plan section. Those related to Utilities will be detailed in that section of this memo.

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 few years, the need to generate additional revenues does require utility rate adjustments. We will discuss these requirements during the Utility sections on this report.

The following table represents revenue, expenditures, and interfund transfers for the City's total proposed operating and capital budgets for 2014.

Fund	2014 Proposed Revenue	2014 Proposed Expenditures
General Fund	16,385,310	17,164,360
Limited Capital-Grant Funds	384,990	372,350
Capital Sales Tax Fund	2,028,950	3,518,840
Capital Construction Bond	2,092,280	6,124,740
Transportation Sales Tax Fund	5,915,000	6,085,400
Park Sales Tax Fund	843,010	505,830
Fire Sales Tax Fund	2,763,010	2,381,520
Cable System Fund	350	49,060
Park Operating Fund	3,327,400	3,646,330
Police Training Fund	18,700	30,000
Cemetery Maintenance Fund	45,490	46,800
Fairview Cemetery Trust Fund	6,900	-
Mt. Memorial Cemetery Trust Fund	130	-
Frank Hughes Memorial Trust	130	-
Loss Control Fund	54,200	132,500
Triangle TIF Phase A	750,940	612,260
Triangle TIF Series 2007	729,730	503,230
Triangle TIF Project E-1	224,000	224,000
Triangle TIF Project F	898,140	898,140
Triangle TIF CCHC	207,330	158,230
Triangle TIF Blue Jay Crossing	301,530	301,530
Roger's Plaza TIF	567,110	537,370
Triangle TIF Project E-2	43,040	43,040
Triangle TIF Project E-4	11,120	11,120
NID Debt Service Fund	6,020	41,400
PFA Debt Service Fund	200,030	200,030
Water Fund	5,068,830	4,858,030
Water Capital Fund	20,000	1,219,255
Wastewater Fund	8,002,480	7,074,790
Wastewater Capital Fund	-	1,157,220
Solid Waste Fund	1,425,500	1,469,090
Sub Total	52,321,650	59,366,465

Fund	2014 Proposed Revenue	2014 Proposed Expenditures
<u>Interfund Transfers</u>		
General Fund	826,800	47,750
Transportation Fund	-	472,800
Capital Sales Tax Fund	183,280	-
Capital Construction Bond	-	183,280
Park Sales Tax	-	350,050
Park Operating Fund	397,930	79,000
PFA Construction-Sports Complex	10,000	-
Frank Hughes Memorial Trust	-	130
Fire Sales Tax	-	285,000
Cemetery Maintenance Fund	49,180	47,750
Fairview Cemetery Fund	-	1,300
Mt. Memorial Fund	-	130
Water Fund	-	1,187,620
Water Capital Fund	1,187,620	-
Wastewater Fund	-	1,157,220
Wastewater Capital Fund	1,157,220	-
Total Transfers	3,812,030	3,812,030
Total Including Transfers	56,133,680	63,178,495

GENERAL FUND

As noted previously, development of the General Fund Budget has and will continue to be a challenge. Liberty is showing revenue stabilization and the proposed 2014 revenue budget has been prepared with Administration and Budget Committee consensus. The City expenditures will see increases predominately due to employee compensation, market-driven health insurance, anticipated workers compensation increases and additional debt service costs resulting from the 2013 purchase of a new public safety radio/dispatch system.

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

The 2014 General Fund Budget does represent a balanced budget, with revenues and expenses budgeted at \$17,212,110.

The following provides budgetary detail and discussion on the 2014 General Fund.

Revenues
Comparative Table

	<u>2012 Final</u>	<u>2013 Forecast</u>	<u>2014 Budget</u>	<u>2015 Projection</u>
PROPERTY TAXES	4,098,268	4,115,130	4,162,390	4,112,390
FRANCHISE FEES	3,731,525	3,807,002	4,145,600	4,145,600
SALES TAXES	3,407,679	3,502,400	3,581,080	3,731,080
OTHER TAXES	1,149,766	1,156,522	1,188,000	1,188,000
LICENSES & PERMITS	270,114	336,555	362,400	362,400
OPERATING GRANTS	399,589	479,756	453,900	455,220
CHARGES FOR SERVICES	1,203,841	1,163,479	1,206,220	1,206,220
INTEREST	17,210	19,363	30,000	31,000
FINES & FORFEITURES	593,330	611,277	606,700	606,700
MISCELLANEOUS	504,350	2,030,329	649,020	790,620
TRANSFERS IN	336,000	648,040	826,800	354,000
TOTAL	15,711,671	17,869,854	17,212,110	16,983,230

Discussion

2014 General Fund Revenue Highlight:

- All revenues are believed to be realistically budgeted.
- Total Budgeted 2014 core revenues show a favorable balance of \$706,300 when compared to the 2013 forecast excluding the one-time revenue impact from the Public Safety radio/dispatch system financing.
- Core Budgeted 2014 core revenues show a favorable balance of \$548,300 when compared to the 2013 forecast.
 - Core revenues are all revenues exclusive of one-time revenues and transfers-in from other funds.
- Property taxes for 2014 are budgeted at \$4,162,390 and are projected to be \$47,260 favorable when compared to 2013.
 - This is due to Council establishing the 2013 levy rate at a revenue neutral level for 2014 revenues and the favorable impact from County collection of City past due taxes.
- 2014 Sales Tax Revenue budget of \$3,581,080 is \$78,680 favorable to the 2013 forecast.
 - The increase is due to additional retail within the Liberty Triangle TIF project and a stabilizing economy.
- 2014 Franchise Fees set at \$4,145,600 are favorable to the 2013 forecast by \$338,600.
 - 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.
- 2014 Transfers In of \$826,800 shows an increase of \$178,800 from the 2013 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 2014, the transfer will be \$472,800. This transfer in was a major contributor in the 2014 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.

Expenditures
Comparative Table

Item	2012 Final	2013 Forecast	2014 Budget	2015 Projection
General Fund Recap				
Salaries and Benefits	11,377,785	12,087,923	12,379,430	12,379,430
Non-Salary Expenses	3,953,397	4,030,314	4,125,880	4,099,080
Capital Expenditures	321,082	1,956,894	706,800	660,280
Total General Fund	15,652,265	18,075,131	17,212,110	17,138,790
Mayor and Council	128,459	143,090	165,710	165,710
Administration	862,113	950,984	1,095,730	1,095,730
Human Resources	210,411	221,927	231,670	231,670
Finance	688,504	708,797	788,810	788,810
Police	4,713,096	4,996,921	5,495,320	5,508,470
Fire	4,003,059	4,145,962	4,420,640	4,420,640
Aging Services	273,260	312,844	292,430	292,430
Public Works	2,387,503	2,470,515	2,382,690	2,365,890
Planning	549,674	575,971	610,360	610,360
Information Services	1,329,977	1,533,344	1,588,000	1,518,330
City Wide	506,210	2,014,777	140,750	140,750

Discussion

The proposed 2014 General Fund Budget is set at \$17,212,110. Like the 2013 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 2014 Budget was set at \$17,653,660. Based on anticipated revenues, expenditure reductions were required.

This requirement was complicated because certain planned expenditures contained in the initial budget are expected to increase costs by approximately \$542,410 when compared to the 2013 Budget.

- Employee compensation budgets will increase by \$542,410 and is due to the combined impacts of the 2014 employee salary increase at 2%, increases in employee health insurance, workers compensation additions and the debt services costs for the Public Safety radio/dispatch system purchase.

Adjusting to revenue requirements and the additional expenses detailed above, \$442,550 in expense reductions were made to secure the City a balanced General Fund budget for 2014.

The following reductions were made to the 2014 initial budget:

- First Round Reductions that generated savings of approximately \$153,200.
 - The source of the reductions were new positions requests in Administration and Aging Services, converting the 2014 Police vehicle purchase to a lease purchase and the movement of the Fire wellness physicals to the Loss Control Budget.
- Second Round reductions generated savings of \$288,400.
 - The source of these reductions were reduction in Administration expenses, the realignment of certain Public Works expenses in the Capital Sales Tax and Utility Budgets and movement of the City landscaping program into the Transportation Sales Tax Budget.
 - Police and Fire Budgets did not experience any budget reductions.

While the improved revenue position of the General Fund did allow for needed employee compensation adjustments in 2013 and 2014, future adjustments will be dependent on new revenues that will need to come from both existing and new sources.

Fund Balance
Comparative Table

	2012 Final	2013 Forecast	2014 Budget	2015 Projection
Beginning Fund Balance	3,986,884	4,046,291	3,841,014	3,841,014
Total Current Core Revenue	15,016,192	15,349,634	15,947,910	16,210,830
From Transfers In	601,400	931,440	1,110,200	637,400
Total Core Revenue with Transfers In	15,617,592	16,281,074	17,058,110	16,848,230
From One Time	94,080	1,588,780	154,000	135,000
Total Revenue	15,711,672	17,869,854	17,212,110	16,983,230
Total Expenses and Expenditures	15,652,265	18,027,381	17,164,360	17,091,040
Transfers Out	-	47,750	47,750	47,750
Total Expenses, Expenditure and Transfers	15,652,265	18,075,131	17,212,110	17,138,790
Total Revenue Less Total Expenses, Expenditures and Transfers	59,407	(205,277)	-	(155,560)
Fund Balance Percentage	25%	23%	22%	22%
Minimum Fund Balance Requirement	17%	18%	18%	18%

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 City Council has approved a fund balance range of 18% to of 22% of revenues. The 2014 Budget is at the upper end of that range.

PARK OPERATING FUND

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

Comparative Tables

	2012 Final	2013 Forecast	2014 Budget
Beginning Fund Balance	262,770	445,716	417,946
Revenues			
Property Tax	722,649	719,186	721,500
Grants	-	-	10,000
Sports Complex / Sports Programs	1,115,566	998,013	1,137,280
Community Center	1,499,862	1,323,076	1,431,520
Charges for Services	12,157	13,159	13,200
Miscellaneous	1,880	13,280	13,900
Interest	2	1	-
General Fund Transfer	-	47,750	47,750
Park Sales Tax Transfer	450,000	379,312	350,050
Frank Hughes Library Interest	114	90	130
Total Revenues	3,802,230	3,493,867	3,725,330
Total Resources	4,065,000	3,939,583	4,143,276

	2012 Final	2013 Forecast	2014 Budget
Expenditures			
Administration	-	-	-
Employee Compensation	526,034	255,632	268,620
Non-Salary	142,703	77,395	78,440
Transfers	51,000	69,000	69,000
Frank Hughes Library	-	-	-
Non-Salary	1,693	1,097	940
Park Maintenance	-	-	-
Employee Compensation	562,795	455,101	463,190
Non-Salary	127,552	146,098	175,620
Sports Programs	-	-	-
Employee Compensation	237,505	468,454	452,720
Non-Salary	677,582	632,206	719,940
Transfers	10,000	10,000	10,000
Community Center	-	-	-
Employee Compensation	644,277	799,330	832,320
Non-Salary	638,143	607,324	654,540
Total Expenditures	3,619,284	3,521,637	3,725,330
Revenue Over/(Under) Expenditures	182,946	(27,770)	-
Ending Fund Balance	445,716	417,946	417,946
Less: Encumbrances	18,151	-	-
Unreserved Ending Fund Balance	427,565	417,946	417,946
Fund Balance Percent	11.8%	12.0%	11.2%

Discussion

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

Parks Accounting

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 were fully captured within that budget location, when in fact the services were provided for the Sports and Community Center programs. The review process led to the reallocation of both salary and non-salary administrative costs to those other program's budgets.

Park Department Priorities

The following summary provides the 2014 mission and goals for the Parks Department:

Mission/Goals

- Our mission is "Creating Community Connections"
- Develop Steps to implement the Park Board's Vision – "Liberty, a Destination"
- Use partnerships and alliances as leverage to enhance programs and services
- Complete the planning and design of a City-wide trails system
- Implement Capital Improvement Plan for the Department
- Coupling the Park Fund and Park Sales Tax Budget into a unified resource

- Continue to complete projects in-house that address deferred maintenance items
- Redesign recreation programs and services with a focus on outcomes to benefit the community

Financial

The 2014 Parks Fund is balanced. Revenues and expense are budgeted at \$3,725,330. 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 in 2014. 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 2014 budget continues the recognition of services performed by Parks for the benefit of City cemeteries. The Parks Accounting analysis documents \$47,750 in salary costs expended by Parks for our cemeteries. With this information, Parks will be kept whole in 2014 by the receipt of General Fund resources.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The Roadway CIP represents the primary funding source for City non-utility, street and road infrastructure requirements. The CIP is comprised of two funds, the Transportation and Capital Sales Tax Fund, which combine their respective resources to accomplish a unified source of street and road 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 2014 Budget and commits the City to multi-year spending requirements beyond the five years.

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

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

\$12.506M - Pay As You Go

- \$5.292M – Street Restoration
- \$1.794M – Public Works Equipment
- \$1.478M – Storm Water Improvements
- \$0.994M – Capital Engineer and Street Maintenance
- \$0.908M – Flintlock Loan Payback to MoDOT
- \$0.600M – Heartland Meadows Sewer Project & Future Contingency
- \$0.500M – General Transportation Improvements
- \$0.350M – City Landscaping and Beautification Funds
- \$0.239M – KCATA
- \$0.150M – Downtown Design Funding
- \$0.150M – Project Contingency Funding
- \$0.075M – NPDES Expenses
- \$0.016M – Other

\$10.508M - Bond Projects

- \$4.200M – Pleasant Valley Interchange
- \$2.092M – Franklin Street
- \$1.745M – South Liberty Parkway Contingency

Bond Projects- Continued

- \$1.721M – Liberty Drive
- \$0.750M – Public Works Land Contingency

\$9.080M - Debt Service

- \$4.568M – 2005 Roadway Bond - Paid off in 2016
- \$1.164M – 2013 Pleasant Valley Interchange Bond - Paid off in 2030
- \$1.071M – 2012 Neighborhood Improvements Bond - Paid off in 2022
- \$0.720M – I35/M291 Bond – Paid off in 2030
- \$0.639M – Franklin Street Project Bond – Paid off in 2030
- \$0.475M – Liberty Drive Bond – Paid off in 2030
- \$0.262M – Public Works Land Bond – Paid off in 2030
- \$0.181M – Public Works Equipment Loan – Paid off in 2017

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 2014 Transportation Sales Tax Fund.

Comparative Table

	2012 Final	2013 Forecast	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
Beginning Fund Balance	489,537	1,382,574	1,095,801	452,601	321,366	360,818	389,136
<u>Revenues</u>	(0.1368)	(0.1251)	(0.1265)	(0.1265)	(0.1265)	(0.1265)	(0.1265)
Transportation Sales Tax	1,818,791	1,849,410	1,894,570	1,922,989	1,951,833	1,981,111	2,010,828
Sales Tax Transfer	(248,728)	(231,370)	(239,570)	(243,164)	(246,811)	(250,513)	(254,271)
Roadway Development Tax-Residential	10,068	13,176	10,000	10,000	-	-	-
Roadway Development Tax-Commercial	243,999	22,697	50,000	50,000	-	-	-
Roadway Development Tax-Industrial	-	-	-	-	-	-	-
Interest	1,238	691	-	-	-	-	-
Interest Restricted	-	10	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-
Bond proceeds	55,439	-	4,200,000	-	-	-	-
Total Revenues	1,880,807	1,654,613	5,915,000	1,739,825	1,705,022	1,730,598	1,756,557
Total Resources	2,370,344	3,037,187	7,010,801	2,192,426	2,026,388	2,091,416	2,145,692

	2012 Final	2013 Forecast	2014 Budget	2015 Forecast	2016 Forecast	2017 Forecast	2018 Forecast
<u>Expenditures</u>							
Debt Service							
Road Development Bond Principal	700,000	1,405,000	1,470,000	1,510,000	1,355,000	-	-
Road Development Bond Interest	185,675	199,586	128,900	76,850	27,100	-	-
PV Interchange Bond Payment	-	-	125,000	165,860	165,120	330,630	326,270
Service Fees	496	418	500	500	500	-	-
Cost of Issuance	53,756	171	50,000	-	-	-	-
Total Debt Service	939,928	1,605,175	1,774,400	1,753,210	1,547,720	330,630	326,270
Pay-As-You Go							
Pleasant Valley Interchange Payment to MoDOT	-	-	4,200,000	-	-	-	-
City Landscaping Funds	-	-	20,000	20,000	20,000	20,000	20,000
City Transportation Enhancement Funds	-	-	50,000	50,000	50,000	50,000	50,000
KCATA Bus Service	47,843	42,191	41,000	47,850	47,850	47,850	47,850
Total Capital Outlay	47,843	42,191	4,311,000	117,850	117,850	1,371,650	1,371,650
Transfers Out							
Trans Back to GF	-	294,020	472,800	-	-	-	-
Total Expenditures and Transfers	987,771	1,941,386	6,558,200	1,871,060	1,665,570	1,702,280	1,697,920
Total Revenue Over(Under) Expenditures	893,036	(286,773)	(643,200)	(131,235)	39,452	28,318	58,637
Total Ending Fund Balance	<u>1,382,574</u>	<u>1,095,801</u>	<u>452,601</u>	<u>321,366</u>	<u>360,818</u>	<u>389,136</u>	<u>447,772</u>

Discussion
Committee Coordination

The 2014 Transportation Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found the budget submittal consistent with voter intent.

2014 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 revenues do not include sales tax collections from domestic utilities.

For 2014, sales tax revenues are budgeted at \$1,655,000. To reflect a conservative outlook for 2014, the City is budgeting \$60,000 in Roadway Development Tax revenues. The 2014 budget does include bond proceeds in the amount of \$4,200,000 that are associated with Liberty's cost share of Pleasant Valley Interchange Project. This \$36 project partners and cost shares with MoDOT, Liberty, Pleasant Valley and Clay County and is designed to reconstruct the Pleasant Valley Interchange.

Total expenditures and transfers out are proposed to be \$6,558,200 and are comprised of required debt service expense for the 2005 Roadway Development bonds in the amount of \$1,598,900, estimated \$125,000 in debt service for the Pleasant Valley Interchange Bond, City landscaping funds at \$20,000, Street/Transportation Enhancement funds at \$50,000, KCATA bus service contract support of \$41,000, \$472,800 for the transfer out to the General Fund and the required payment to MoDOT for the Liberty share of the Pleasant Valley Interchange, in the amount of \$4,200,000.

Proposed expenses are unfavorable when compared to budgeted revenues in the amount of \$643,200. This is a planned action and will leave a projected ending fund balance of \$452,600. This fund balance must be carried over into 2015 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 to fund transportation projects. This fund also receives revenues from the County Road Levy through both direct allocations and funds received from Liberty Special Road District #5. The following provides budgetary detail and discussion on the 2014 Capital Sales Tax Fund.

Comparative Table

	2012	2013	2014	2015	2016	2017	2018
	Final	Forecast	Budget	Budget	Budget	Budget	Budget
<u>Pay-As-You-Go/Debt Service</u>							
Beginning Fund Balance	4,129,933	4,653,368	3,741,152	2,434,542	2,057,973	1,709,261	1,507,410
<u>Revenues</u>							
Capital Improvement Sales Tax	1,820,187	1,849,410	1,894,570	1,922,989	1,951,833	1,981,111	2,010,828
TIF Sales Tax Transfers	(242,730)	(231,370)	(239,570)	(246,143)	(249,835)	(253,582)	(257,386)
Clay Co Road Fund - 2011	89,507	-	-	-	-	-	-
Clay Co Road Fund - Current Formula	87,374	152,080	149,300	149,300	149,300	149,300	149,300
Road District- Capital - Current Formula	568,520	263,280	341,670	341,670	341,670	341,670	341,670
Road District - General Fund - Current Formula (40%)	-	-	(132,020)	(132,020)	(132,020)	(132,020)	(132,020)
Clay Co Road Fund - Settlement - Direct to City	537,342	-	-	-	-	-	-
Road District- Capital - Settlement from Road District	-	472,720	-	-	-	-	-
Road District - General Fund - Delta	-	-	-	-	-	-	-
Interest	13,612	15,000	15,000	12,500	12,500	10,000	10,000
Lease Proceeds	211,573	-	-	-	-	-	-
Franklin Engineering Bond Proceeds I35/M291 - 2.060M - 18 year bond - Engineering Payback Side	1,005,932	-	-	-	-	-	-
Bond Proceeds - Cost of Issuance	74,189	-	-	-	-	-	-
Total Revenues	4,165,505	2,521,120	2,212,230	2,048,296	2,073,448	2,096,479	2,122,392
<u>Expenditures</u>							
<u>Pay-As-You-Go</u>							
Capital Engineer Salary	-	-	46,160	46,160	46,160	46,160	46,160
Lagers	-	-	4,570	4,570	4,570	4,570	4,570
FICA	-	-	3,530	3,530	3,530	3,530	3,530
Health	-	-	11,490	11,490	11,490	11,490	11,490
Dental	-	-	500	500	500	500	500
VSP	-	-	170	170	170	170	170
Life	-	-	20	20	20	20	20
Disability	-	-	50	50	50	50	50
Worker Comp	-	-	250	250	250	250	250
Asphalt - Street Repairs	-	-	55,000	55,000	55,000	55,000	55,000
Gravel - Street Repairs	-	-	12,000	12,000	12,000	12,000	12,000
Paint - Street Marking	-	-	30,000	30,000	30,000	30,000	30,000
Chemicals - Storm Drainage	-	-	15,000	15,000	15,000	15,000	15,000
2012 GO Bond Cost of Issuance	74,006	-	-	-	-	-	-
Minor Computer Equipment	400	-	-	-	-	-	-
Public Works Legal Fees	2,288	-	-	-	-	-	-
Public Works Minor Equipment	32,319	-	-	-	-	-	-
Public Works Capital Equipment - Prior Year Encumbrance	-	189,577	-	-	-	-	-
Public Works Capital Equipment	478,755	349,780	349,780	349,780	349,780	349,780	395,000
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	-
Richfield Road Project	119,611	-	-	-	-	-	-
Street Restoration - Base	1,412,252	658,000	658,000	658,000	658,000	658,000	658,000
Street Restoration - Additional	-	15,233	221,260	221,260	221,260	-	-

General Transportation Improvements	49,186	100,000	100,000	100,000	100,000	100,000	100,000
Street Restoration CO Road District funds	-	741,390	-	-	-	-	-

	2012	2013	2014	2015	2016	2017	2018
Pay-As-You-Go/Debt Service	Final	Forecast	Budget	Budget	Budget	Budget	Budget
I35/M291 Interchange Project - Engineering Only	640,464	8,969	-	-	-	-	-
Flintlock Overpass Project	180,412	23,125	-	-	-	-	-
NPDES Expense	12,168	15,000	15,000	15,000	15,000	15,000	15,000
Storm water Improvements	251,706	50,000	459,200	254,600	254,600	254,600	254,600
Storm water Improvements - Prior Year	-	-	-	-	-	-	-
Encumbrance	-	1,492	-	-	-	-	-
Manor Hill Storm Water Improvements	-	-	-	-	-	-	-
Engineering	23,980	205,600	-	-	-	-	-
Ruth Ewing Water Extension	231,037	-	-	-	-	-	-
Heartland Meadows NID	21,262	9,870	-	-	-	-	-
Payment of Developer Funds	-	-	16,120	-	-	-	-
Downtown Design Study	-	-	150,000	-	-	-	-
Project Contingencies	-	-	150,000	-	-	-	-
104th Street Contribution to KCMO (\$910,000)	-	-	-	-	-	-	-
Franklin - Engineering Pay As You Go	-	183,280	-	-	-	-	-
Heartland Meadows Project - Prior Year	-	-	-	-	-	-	-
Encumbrance	-	15,520	-	-	-	-	-
Heartland Meadows Project	112,224	193,150	600,000	-	-	-	-
Total Pay-As-You-Go	3,642,070	2,805,206	2,943,320	1,822,600	1,822,600	1,601,340	1,601,340

Debt Service Payments

I35/M291 - 1.970M - 18 year bond	-	171,980	144,200	146,150	143,000	144,775	141,925
Liberty Drive - 1.305M - 2012 - 18 year bond	-	114,280	94,150	97,150	95,050	92,950	96,075
Neighborhood Projects + Contingency - \$1.885M - 2012 - 10 year bond	-	239,470	213,850	213,175	212,300	216,200	215,725
Public Works Land - \$750K - 18 Year Bond	-	64,400	51,550	50,500	54,350	53,125	52,075
MTCF loan Interest Payment	-	38,000	-	-	-	-	-
Franklin - Total Debt Service - 17 year bond	-	-	71,770	95,290	94,860	189,940	187,440
Total Debt Service Payments	-	628,130	575,520	602,265	599,560	696,990	693,240

Total Expenditures	3,642,070	3,433,336	3,518,840	2,424,865	2,422,160	2,298,330	2,294,580
Revenue Favorable/(Unfavorable) to Expense	523,435	(912,216)	(1,306,610)	(376,569)	(348,712)	(201,851)	(172,188)
Ending Fund Balance	4,653,368	3,741,152	2,434,542	2,057,973	1,709,261	1,507,410	1,335,221

Bond Project Fund	2012 Final	2013 Forecast	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Beginning Fund Balance		4,656,358	4,215,738	(2)	(2)	(2)	(2)
Bond Proceeds							
I35/M291 - 2.060M - 18 year bond - Construction Side	1,054,068	-	-	-	-	-	-
KCMO I35/M291 Local Payment to Liberty	974,142	-	-	-	-	-	-
Liberty Drive - 1.305M - 2012 - 18 year bond	1,363,510	-	-	-	-	-	-
Liberty Drive - Federal Fund - \$510K - 2013	-	510,000	-	-	-	-	-
Neighborhood Projects	1,472,000	-	-	-	-	-	-
Bonded Project Contingencies - 2012	500,000	-	-	-	-	-	-
Public Works Land - \$750K - 18 Year Bond	750,000	-	-	-	-	-	-
Interest	4,607	-	-	-	-	-	-
I35/M291 - 2.060M - 18 year bond - Engineering Side	1,005,932	-	-	-	-	-	-
Franklin - Construction Bond Proceeds	-	-	2,092,280	-	-	-	-

Total Resources	7,124,260	510,000	2,092,280	-	-	-	-
	2012	2013	2014	2015	2016	2017	2018
Bond Project Fund	Final	Forecast	Budget	Budget	Budget	Budget	Budget
Project Expenditures - Fund 57							
SLP2 Engineering	-	-	1,744,980	-	-	-	-
I35/M291							
MODOT Payment - Liberty 2nd Deposit	912,041	-	-	-	-	-	-
Liberty ROW Payment	100,000	-	-	-	-	-	-
Liberty Drive							
Engineering	97,136	55,620	-	-	-	-	-
Construction	-	-	1,720,760	-	-	-	-
Neighborhood Projects							
Brookview Gardens	-	-	-	-	-	-	-
Engineering - \$158K - 2012	352,793	-	-	-	-	-	-
Construction - \$1.3.14M - 2012	-	895,000	-	-	-	-	-
Public Works Land	-	-	750,000	-	-	-	-
I35/M291 - 2.060M - 18 year bond - Engineering Side - Transfer out of revenue to Fund 50	1,005,932	-	-	-	-	-	-
Franklin Construction	-	-	1,909,000	-	-	-	-
Franklin Engineering Repay	-	-	183,280	-	-	-	-
Total Budget	<u>2,467,902</u>	<u>950,620</u>	<u>6,308,020</u>	-	-	-	-
Revenue Favorable/(Unfavorable) to Expense	<u>4,656,358</u>	<u>(440,620)</u>	<u>(4,215,740)</u>	-	-	-	-
Ending Fund Balance	<u>4,656,358</u>	<u>4,215,738</u>	<u>(2)</u>	<u>(2)</u>	-	-	-

Committee Coordination

The 2014 Capital Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent. Liberty Road District #5 Board Members approved the Road District Transfers into the Capital Sales Tax.

2014 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 2014 resources for the Capital Sales Tax from all sources are budgeted at \$4,304,510. Capital Sales Tax revenues account for \$1,655,000 of the total. Bond proceeds for the Franklin Street Project account for \$2,092,280. Combined County Road Levy, Road District revenues and associated settlement funds are anticipated to be \$358,950.

Total proposed expenditures from all sources for 2014 are \$9,826,683. Of that amount, Pay-As-You Go expenses, inclusive of street maintenance expenses, and debt service payments account for \$3,518,843 of that amount. Projected projects funded from current and prior year bonds total \$6,308,020. Project detail can be found in the above financial.

Income is unfavorable to expenses and will show a deficit of \$5,522,353. This is the planned spend-down of fund balance and mandatory usage of bond resources. End of the year fund balance is projected to be \$2,434,539.

FIRE SALES TAX FUND

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

The following provides budgetary detail and discussion on the 2014 Fire Sales Tax Fund.

Comparative Table

	2012 Final	2013 Forecast	2014 Budget	2015 Projected
Beginning Fund Balance	336,694	480,403	611,432	707,922
<u>Revenues</u>				
Fire Sales Tax	909,958	924,710	947,290	961,499
Sales Tax Transfers	(121,367)	(115,690)	(119,780)	(123,072)
Interest	753	1,015	500	500
Sale of Public Property	26,729	72,500	105,000	-
Miscellaneous Revenue (Hosp. Contract)	30,000	55,000	30,000	30,000
Lease Proceeds	1,308,076	-	1,800,000	-
Total Revenues	2,154,149	937,535	2,763,010	868,927
<u>Expenditures</u>				
Prior Year Encumbrances				
Building Maintenance	-	-	10,500	4,000
Minor Equipment	5,112	4,989	10,000	11,470
2014 Pumpers (x3) Capital Purchase	-	-	1,800,000	-
2014 Pumpers (x3) Debt Service	-	-	242,100	242,100
Lease Principal 2011 Ambulance	-	76,911	79,240	81,630
Lease Interest 2011 Ambulance	-	9,079	6,750	4,360
Lease Principal 2010 Ambulance	122,097	-	-	-
Lease Interest 2010 Ambulance	12,560	-	-	-
Lease Principal 2012 Ladder Truck	-	104,767	106,700	109,200
Lease Interest 2012 Ladder Truck	-	26,985	24,550	22,100
Lease Service Fee - Ladder Truck	13,728	-	-	-
Lease Principal 2012 Tanker Truck	-	28,786	29,700	30,400
Lease Interest 2012 Tanker Truck	-	3,527	2,900	2,200
Vehicles - Ladder Truck	1,144,748	-	-	-
Vehicles - Tanker Truck	149,600	-	-	-
Vehicles - Other	-	61,090	29,080	-
Capital Equipment	260,419	-	40,000	43,500
Computer Equipment	-	1,715	-	-
Construction	17,176	203,657	-	-
General Fund Transfer	285,000	285,000	285,000	285,000
Total Expenditures	2,010,440	806,506	2,666,520	835,960
Total Revenue Over(Under) Expenditures	143,709	131,029	96,490	32,968
Ending Fund Balance	480,403	611,432	707,922	740,889

Discussion

Committee Coordination

The 2014 Fire Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent.

Financial

The 2014 budget represents the continuation of the process where the majority of sales tax revenues are retained in the Fire Sales Tax Fund. Prior to 2011, the majority of revenue generated by the ¼-cent Fire Sales Tax was transferred to the General Fund to support expanded fire staffing levels found in that fund. This left little within the Fire Sales Tax Fund to secure capital equipment and fund the maintenance of fire stations. This action is consistent with voter communications held in 2008.

The 2014 Fire Sales Tax Revenue budget is established at \$2,763,010 and is comprised of \$827,510 in sales tax, \$105,000 from the sale of retired equipment, \$30,000 from Liberty Hospital, and \$1,800,000 from debt financing associated with the purchase of three new pumpers.

Budgeted expenditures and transfers total \$2,666,520. They are comprised of \$491,940 in debt service payments, \$285,000 transfer into the General Fund to support fire staffing, \$69,000 for the acquisition of vehicles and other capital equipment and \$1,800,000 for the purchase of three new pumpers.

Comparing revenues to expenditures, you will find a favorable balance of \$96,490 which will be added to the fund balance and reserved for the 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 2014 Parks Sales Tax Fund.

<u>Comparative Table</u>	<u>2012 Final</u>	<u>2013 Forecast</u>	<u>2014 Budget</u>	<u>2015 Projection</u>
Beginning Fund Balance	278,112	343,839	176,440	163,570
 <u>Revenues</u>				
Sales Tax	910,090	924,710	947,290	961,499
Sales Tax Transfers	(121,365)	(115,690)	(119,780)	(123,072)
Interest	422	443	500	60
MO Dept of Conservation Grant	42,773	-	-	-
Healthy Communities Project Local Grants	-	15,000	15,000	15,000
Total Revenues	<u>831,920</u>	<u>824,463</u>	<u>843,010</u>	<u>853,487</u>
 <u>Expenditures</u>				
Park Fund Transfer - Parks	450,000	197,357	249,330	249,330
Park Fund Transfer - Community Center	-	74,588	55,340	55,340
Park Fund Transfer -Sports Complex	-	107,367	45,380	45,380
Community Center Lease	198,742	195,510	194,330	197,350
Recreation Software System	40,847	31,640	-	-
Pour-in-place Park Improvements	67,004	-	-	-
Community Center Feasibility Study	9,600	22,400	-	-
Healthy Communities Project	-	35,000	25,000	25,000
Ruth Moore Basketball Court Reconstruction	-	40,000	-	-
Indoor Pool Improvement (liner to tile)	-	188,000	-	-
Trail System Maintenance	-	-	75,000	50,000
Clay Ridge Trail Connection	-	-	12,000	-
Capital Equipment	-	-	99,500	40,500
Capital Sales Tax Fund Repayment	-	100,000	100,000	100,000
Total Expenditures	<u>766,193</u>	<u>991,862</u>	<u>855,880</u>	<u>762,900</u>
 Total Revenue Over(Under) Expenditures	 <u>65,727</u>	 <u>(167,399)</u>	 <u>(12,870)</u>	 <u>90,587</u>
 Total Ending Fund Balance	 <u><u>343,839</u></u>	 <u><u>176,440</u></u>	 <u><u>163,570</u></u>	 <u><u>254,157</u></u>

Discussion

Committee Coordination

The 2014 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 2014 Parks Sales Tax Revenue budget is established at \$843,010 and shows an increase decrease of \$18,547 from the 2013 forecast. This is due to increased sales tax revenues in 2014.

The total 2014 budgeted expenditures and transfers total \$855,800. Funds in the amount of \$350,050 will be transferred out to the Park Fund. This transfer provided a resource for Park operations. Also funded is \$194,330 for the required Community Center expansion debt service bond payment. \$100,000 will be used to repay the Capital Sales Tax borrowings associated with the HVAC/roof repair undertaken in prior years. \$112,000 will be used for Park system improvements and \$99,500 will be used to secure Park vehicles and equipment.

Projected income is unfavorable to expenses and this fund will operate with a \$12,870 deficit. Year end fund balance is projected to be \$163,570.

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 2014 budget for each of these funds.

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

The Water and Wastewater funds have additional operating requirements attached to bond covenants applicable to outstanding revenue bonds. These covenants require that net operating income (operating revenues less operating 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	2012 Final	2013 Forecast	2014 Recommended Budget	2015 Projection
<u>Operating Fund</u>				
User Fee Income	4,873,297	4,435,060	4,502,430	4,727,550
Interest Expense	5,308	5,274	5,300	5,300
Other Income	1,099,090	578,910	561,100	561,100
Less: Capital Contributions	(387,731)	-	-	-
Total	5,589,964	5,019,244	5,068,830	5,293,950
Total Expense	5,983,446	5,622,133	6,045,650	6,122,880
Less: Interest Expense	132,837	114,281	101,490	88,160
Less: Depreciation/Amortization	1,013,927	970,000	990,000	1,004,850
Less: Capital	1,300,326	1,087,620	1,187,620	1,187,620
Operating Expense	3,536,357	3,450,232	3,766,540	3,842,250

Operating Income For Ratio Calculation	2,053,607	1,569,012	1,302,290	1,451,700
Interest	132,837	114,281	101,490	88,160
Bond Principal	-	430,000	445,000	445,000
Total Debt	132,837	544,281	546,490	533,160
Ending Cash	1,828,107	1,449,244	1,005,790	775,150

Item	2012 Final	2013 Forecast	2014 Budget
Water Capital Fund			
Beginning Cash Balance	391,081	635,704	319,731
Revenues			
Transfers In from Water Operating	1,054,732	893,620	993,620
Interest	1,364	1,100	-
Lease Purchase 50% Dump Truck	-	59,648	-
Lease Purchase Radios	-	35,000	-
Sales of Public Property	1,001	-	20,000
Infrastructure Maint Fee	245,594	194,000	194,000
Total Revenues	1,302,691	1,183,368	1,207,620
Capital Outlay Expenses			
Capital Equipment(Handheld Readers)	191,900	-	-
Radios	-	35,000	-
Lease Purchase Radios	-	-	4,430
Computer Software (Logic/Wonderware Reporting)	-	-	17,055
Water Control Vault System - vfd project	31,680	-	-
Catholic Diocese	11,000	-	-
Burns and Mac - UDF	26,100	-	-
VFD Engineering Burns and Mac	49,800	-	-
System Improvements Engineering - Shafer, Kline	35,640	84,360	-
System Improvements Engineering - Burns & McDonnell	-	87,700	-
Engineering & Evaluation of Critical Main (24" Along Hwy. 291 WTP to Leonard St.)	-	-	115,000
System Improvements Construction - La Frenz Rd. to H. Hwy. Extension	-	99,650	-
System Improvements Construction - Hwy. 291 South from Glen Hendren	-	12,465	43,500
System Improvements Construction - Gallatin St.	-	-	193,500
System Improvements Construction - Hwy. 291 Along Liberty Triangle	-	-	200,000
Building Improvements - Utilities Maintenance Shop	-	61,480	-
Light Tower for Night Work Repairing Water and Sewer Mains	8,465	-	-
Track Type Skid Loader	25,067	-	-
Mower	13,305	-	-
Lease - Purchase - 50% of \$160K Dump Truck - 5 Yrs (Principal)	-	-	10,000
Vehicle Replacement	41,787	115,828	46,170
Vehicle Replacement - Finance	-	22,495	25,000
50% Dump Truck	-	59,648	-
Vehicle Replacement	-	96,391	-
Water Valve Exercising Equipment	-	21,215	-
Fire Hydrant Seat Removal Tool and Sockets	-	-	10,440
Leak Correlating Logger System for Pinpointing Water Leaks	-	-	11,400
Water District #4 Vaults - Flow meters and Installation	-	28,740	-
Installation of New Pump for Raw Water Well #2 Conversion	-	55,444	-
WTP Lime Feeder Replacement	-	50,544	-
Up to 3 - Sodium Hypochlorite Feed Pump Replacements	-	-	20,000
WTP Air Compressor Replacement	-	21,196	-
Key Equipment - Camera	-	11,700	-
Water Plant Entrance Gate	-	25,235	-
Track hoe	49,500	-	-
KMNO4 System - Electrical Work as Part of Project	-	4,360	-
Conduct Hydrogeological Study of Raw Water Well Field	-	45,247	-
Sandblasting and Painting of Clarifiers and Lime Silo Equip.	-	189,000	48,760
Gordon Tower Aeration & Mixing Project	-	229,972	-
Water Treatment Alternative Process (Chloramines)	-	-	280,000

Total Expenses	484,244	1,357,669	1,025,255
Infrastructure Maintenance Fee Projects			
Sandblasting and Painting of Clarifiers and Lime Silo Equip.	-	141,671	194,000
Gordon Tower Rehab	573,824	-	-
	573,824	141,671	194,000
Total Capital Expenditures	1,058,068	1,499,340	1,219,255
Capital Fund Income/(Loss)	244,623	(315,973)	(11,635)

Wastewater Fund

Item	2012 Final	2013 Forecast	2014 Recommended Budget	2015
Operating Fund				
Total Revenue	6,448,922	7,481,566	7,852,560	8,310,270
Interest Earnings	160,191	157,552	149,915	139,920
Contributed Capital	248,825	-	-	-
Operating Income	6,857,938	7,639,118	8,002,475	8,450,190
Total Expense	6,263,329	7,158,175	8,232,010	8,743,140
Less: Interest Expense	419,391	411,720	383,110	353,110
Less: Depreciation/Amortization	935,458	748,800	764,000	775,460
Less: Capital	233,968	781,000	1,157,220	1,307,220
Operating Expense	4,674,512	5,216,655	5,927,680	6,307,350
Operating Income	2,183,426	2,422,463	2,074,795	2,142,840
Interest	419,391	411,720	383,110	353,110
Bond Principal	594,611	605,000	626,000	535,000
Total Debt	1,014,002	1,016,720	1,009,110	888,110
Capital	233,968	781,000	1,157,220	1,307,220
Ending Cash	1,005,062	1,713,759	1,457,664	1,399,319

Item	2012 Final	2013 Forecast	2014 Budget
WASTEWATER CAPITAL FUND			
Revenues			
Lease Purchase - Radios	-	35,000	-
Lease Purchase Cash - Vac Truck	-	334,686	-
Lease Purchase Cash - 50% Dump Truck	-	59,648	-
Transfers In	233,968	781,000	1,157,220
Interest	298	240	-
Total Revenues	234,266	1,210,574	1,157,220
Expenses			
Capital Equipment	29,000	-	-
Radio Purchase	-	35,000	-
Lease Purchase Cost for Radios	-	-	4,430
50% Dump Truck	-	59,648	-
Vac Truck	-	334,686	-
Sewer Camera Replacement	-	51,224	-
Computer Software - IT Pipes (replace WinCAN)	-	-	2,670
Lease - Purchase - 50% of \$160K Dump Truck - 5 Yrs (Principal)	-	-	10,000
Vehicle Replacement	28,194	81,268	-
7 Yr Lease Purchase of a Larger new Vac Truck	15,000	47,111	48,300
Rush Creek Valve Actuator Replacement	-	8,480	-
Rush Creek Lift Station bar screen Design & Construction	-	-	140,000
Rush Creek Lift Station (2) Submersible Pump Replacement	-	-	104,000

Shoal Creek Lift station Rehabilitation	-	20,650	-
IT Computer Equipment - WinCan Server Replacement	-	15,969	-
Mower attachment to skid loader	9,600	-	-
Track Type Skid Loader	25,066	-	-
Building Improvements - Shop Bay Extension	-	22,610	-
Anti-deg & Phase I Facility Plan	95,900	-	-
Facility Plan Phase II	-	66,535	-
Engineering Design, Easements & Survey for Brookview Gardens Sewer	-	28,940	-
Construction Contract - Brookview Gardens Sewer Relocation Project	-	-	179,000
Engineering Design & Consulting for 2014 Rehabilitation Projects	-	-	48,300
Construction Contract - 2014 Sanitary Sewer Collection Syst. Rehab.	-	-	392,110
Basin Study/System Inspections - 2013 Wastewater Master plan	-	326,107	326,110
Additional Flow Metering	-	-	21,000
Engineering for Aerial Sewer Crossing - V&K engineering	-	5,050	-
Construction on Aerial Sewer Crossing	-	30,000	-
Total Capital Expenses	202,760	1,133,278	1,315,920

Solid Waste Fund

Item	2012 Final	2013 Forecast	2014 Budget	2015 Forecast
Beginning Fund Balance	153,961	126,028	56,559	12,969
<u>Revenues</u>				
Refuse Collection Fees	1,280,492	1,321,698	1,394,500	1,478,170
Recycling Rebate	37,373	32,487	30,000	30,000
Interest Earnings	740	1,000	1,000	1,000
	1,318,605	1,355,185	1,425,500	1,509,170
<u>Expenditures</u>				
Salaries	10,821	22,309	21,950	22,609
Rebate for Health Ins	12	-	-	-
Health Savings Account	-	37	-	-
Opt Out Ins	236	52	-	-
FICA	809	1,620	1,680	1,730
Lagers	713	2,124	2,170	2,235
Worker's Comp	392	226	50	52
Health Insurance	1,611	4,601	5,230	5,387
Life Insurance	9	12	10	10
Dental Insurance	172	248	240	247
Vision Insurance-VSP	31	37	40	41
Disability Ins	23	17	20	21
Outside Printing	549	995	4,500	4,568
Contract Labor	10,633	5,839	-	-
Misc Fees	375	-	250	254
Software Maintenance	508	508	510	518
Financial Services	11,511	11,832	12,010	12,190
Sanitation Collection Fees	1,257,680	1,297,906	1,343,330	1,390,400
Hazardous Waste Program	30,440	30,315	30,600	31,059
Miscellaneous Fees	11,607	12,219	12,500	12,688
Street Maintenance	-	25,000	25,000	25,000
Uncollectible Accounts	3,470	4,000	4,000	4,060
Postage	4,935	4,756	5,000	5,075
	1,346,537	1,424,654	1,469,090	1,518,142
Revenue				
Favorable/(Unfavorable) to Expenses	(27,932)	(69,469)	(43,590)	(8,972)
Ending Fund Balance	126,028	56,559	12,969	3,997

Discussion

Water and Wastewater Fund Overview

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

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

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

These goals have been met and will be maintained in the future. While raising 2014 rates is required and may 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 2014 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 from City staff and the Budget Committee, and has provided enhancements in the overall action plan relative to City utilities.

In recapping, the Utility Taskforce recommended:

<u>Item</u>	<u>Recommendation</u>
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.

Efficiencies Made to the System

The following provides a list of efficiencies implemented since 2008.

- Analysis of KCMO Sewer Treatment Overpayment
- General Fund Overhead Charges Analysis
- Sanitary Sewer Inflow and Infiltration (I &I) Improvements
- Community Center & Sports Complex utility billing
- Meter Multiplier Verification on 532 meters 1" and above in size
- Established a ten year solid waste contract that provides great customer collection efficiencies at reduced costs
- Takeover of the Water Plant/Wastewater Support
- Bond coverage ratios above 120% requirements
- Created a Utilities Department
- KCMO Sanitary Sewer Cost of Service Study Implemented
- Wastewater Master Plan in 2013/2014 including conducting flow metering and modeling the system
- 2013 Water Bond Debt Refinancing Implemented
- Created an internal construction division
- Painted and rehabilitated the Gordon and Nashua Water Towers
- Installed variable frequency drive pumps at the water treatment plant
- Studied feasibility of building and operating a City Wastewater Treatment Plant
- Sought and received voter approval to build a Waste Water Treatment Plant

Efficiencies to be implemented in 2014 and beyond are:

Automated meter reading/meter replacement process – alternate City process

- In 2012, using temporary labor, the City has inventoried and located through GPS all City water meters
- In 2013, we partnered with a meter supplier to determine "right sizing" of meters
 - Reviewed age of meters and usage
 - Replace select meters and measured results
 - Results further proved earlier analysis on the economic benefits of 100% meter replacement
- In 2014, staff will present to Council a comprehensive plan to implement the replacement program

Hydrogeological Study of Raw Water Well Field

- While funded in 2013, the study will be done in 2014
 - Being completed to understand capacity/ability of our current wells to provide future raw water supply
 - No issues today, but a proactive move for the future
- Utility Billing
 - Started in 2013 and to be implemented in 2014, utility bill printing and mailing will be outsourced
 - Mailed in letter form with a return envelope
 - Mailing process will allow for "piggy backing" of other City mailings
 - Payments will be collected via a bank lock-box process

2014 User Rate Recommendations

Based on the above list of action items and the 2014 financial requirements, the Budget Committee recommended to the City Council the following rate adjustments:

Bottom-line Impact – 4.9% increase equaling \$4.20 per month for the **average** utility customer

Individual elements

- Water – 4% increase, representing an additional \$1.08 per month
- Wastewater – 5.5% increase, representing an additional \$2.37 per month
- Solid Waste – 6% increase, representing an additional of \$0.75 per month

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

In 2012 and 2013, average rate increases were in excess of 9%. The 2014 rate increase does reflect a lower rate increase than prior years. The segment attached to wastewater increases is consistent with the Sewer Treatment Plant discussion recently held with the community.

The 2014 user rate structure will be as follows:

	Base for 2013	2014 Recommended Increase
<u>Water</u>		
Monthly Customer Charge	5.43	5.65
Volume Charges		
Minimum - under 1,001 gals	2.62	2.72
First 1,001 to 2,000 gals	5.60	5.82
Next 18,000 gals	4.59	4.77
Next 80,000 gals	4.16	4.33
Over 100,000 gals	3.25	3.38
<u>Wastewater</u>		
Monthly Customer Charge	5.64	5.95
Volume Charges		
First 1,000 gals	4.78	5.04
Over 1,000 gals	10.42	10.99
<u>Solid Waste</u>		
Per Household	12.57	13.32
Sales Tax Percent on Water	1%	1%

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

	Base for 2013	Recommended 2014
Residential Average		
Water	27.06	28.13
Wastewater	43.40	45.77
Solid Waste	12.57	13.32
Tax	0.27	0.28
Maintenance Fee	2.00	2.00
Total	<u>85.30</u>	<u>89.50</u>
Monthly Increase		4.20
% Increase		4.9%

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 2014 budget.

Dan Estes
Assistant City Administrator/Finance Director

Curt Wenson
City Administrator

Attachments

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FISCAL POLICIES



FISCAL POLICIES

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

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

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

Operating Policies

Operating expenditures will not exceed operating revenues

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

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

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

The City will maintain a competitive pay structure for all employees

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

Accounting Policies

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

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

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

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

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

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

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

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

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

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

Revenue Policies

The City of Liberty Shall Maintain A Diversified Revenue Base

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

One Time Revenues Shall Only Be Used For One Time Projects

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

All Revenue Forecasts Shall Be Conservative

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

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

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

User Fees Shall Be Reviewed Annually

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

Capital Improvement Policies

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

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

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

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

REVENUE DETAIL

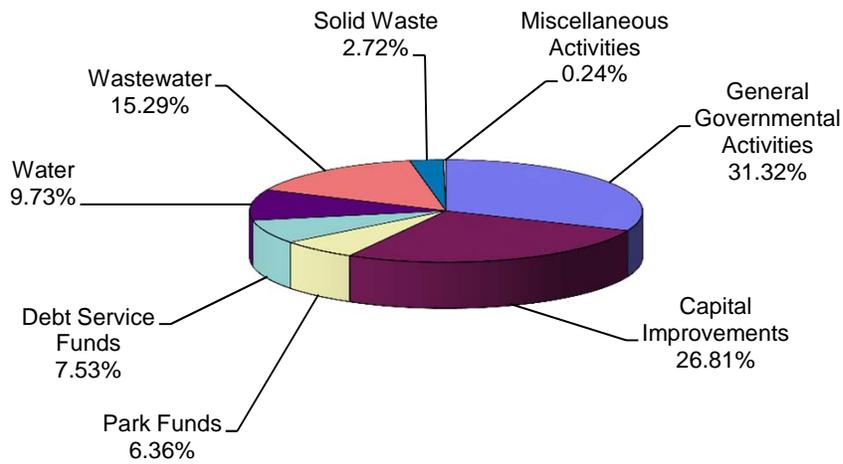
City of Liberty, Missouri
Recap of Revenue
Fiscal Year 2014

Revenue Source	Budget Amount	% of Total
Total Revenue By Fund		
General Fund	\$ 16,385,310	31.32%
Limited Capital - Grant Funds	384,990	0.74%
Capital Sales Tax Fund	2,028,950	3.88%
Transportation Sales Tax Fund	5,915,000	11.31%
Parks Sales Tax Fund	843,010	1.61%
Capital Construction Bond	2,092,280	4.00%
Fire Sales Tax Fund	2,763,010	5.28%
Cable Reserve Fund	350	0.00%
Park Operating Fund	3,327,400	6.36%
Police Training Fund	18,700	0.04%
Cemetery Maintenance Fund	45,490	0.09%
Fairview Cemetery Trust Fund	6,900	0.01%
Mt. Memorial Cemetery Trust Fund	130	0.00%
Frank Hughes Memorial Trust Fund	130	0.00%
Loss Control Fund	54,200	0.10%
TIF Debt Service Fund	3,732,940	7.13%
NID Debt Service Fund	6,020	0.01%
PFA Debt Service Fund	200,030	0.38%
Water Operating Fund	5,068,830	9.69%
Water Capital Fund	20,000	0.04%
Wastewater Operating Fund	8,002,480	15.29%
Solid Waste Fund	1,425,500	2.72%
	<u>\$ 52,321,650</u>	<u>100.00%</u>

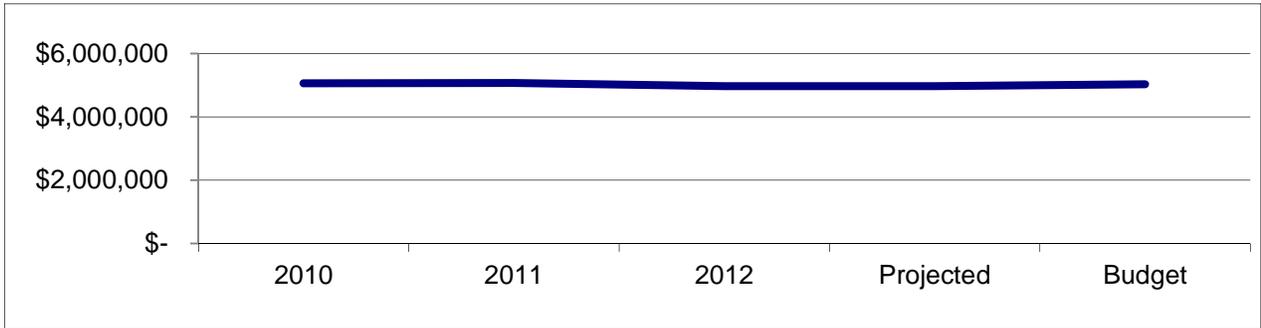
City of Liberty, Missouri
Recap of Revenue
Fiscal Year 2014

Revenue Source	Budget Amount	% of Total
Total Revenue By Activity		
General Governmental Activities	\$ 16,385,310	31.32%
Capital Improvements	14,027,590	26.81%
Park Funds	3,327,400	6.36%
Debt Service Funds	3,938,990	7.53%
Water	5,088,830	9.73%
Wastewater	8,002,480	15.29%
Solid Waste	1,425,500	2.72%
Miscellaneous Activities	125,550	0.24%
	\$ 52,321,650	100.0%

2014 REVENUE BY ACTIVITY



Property Taxes



Percentage of 2014 Proposed Property Tax Revenue to Total Revenue **9.61%**

Authority State statute: Section 94.340, 90.500
 City ordinance: Ord. 10100, August 26, 2013

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 %

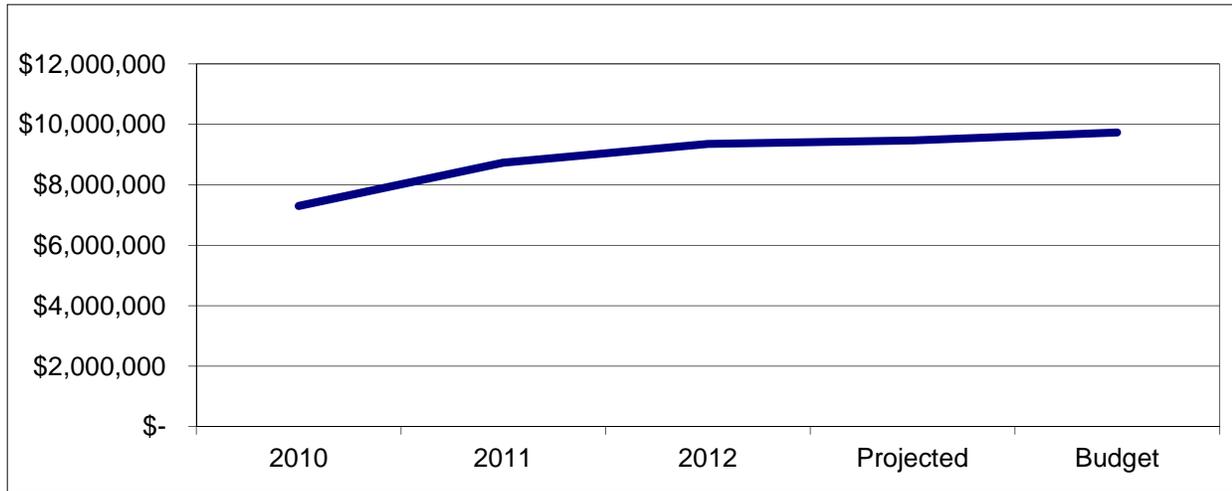
Tax Levy The City's tax rates per \$100 assessed valuation are:

	2013 Levy	Statutory Maximum	Vote Required
General	\$ 0.8573	\$ 1.00	yes
Parks	0.1511	\$ 0.40	yes
Total	\$ 1.0084		

Forecast Factors impacting revenue include population, income, and construction activity. Proposed revenue for 2014 is based on the City's current tax levy and 2013 assessed values as reported by the Clay County Assessor's Office.

Account # 3001 to 3009	2010	2011	2012	2013 Projected	2014 Budget
Fund Category					
General Fund	\$4,224,779	\$4,209,880	\$4,098,268	\$ 4,115,131	\$4,162,390
Park Funds	744,963	742,100	722,648	719,186	721,500
TIF Fund	88,987	119,067	153,978	140,033	145,680
TOTAL	\$5,058,729	\$5,071,047	\$4,974,894	\$ 4,974,350	\$5,029,570
Increase (decrease)		0.24%	-1.90%	-0.01%	1.11%

Sales Taxes



Percentage of 2014 Proposed Sales Tax Revenue to Total Revenue **18.59%**

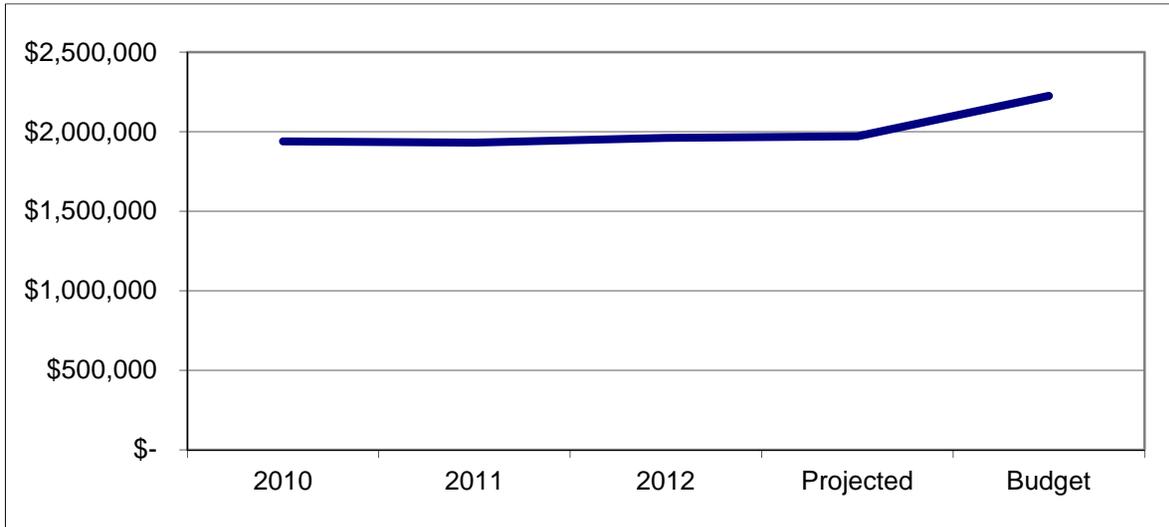
Authority State statute: Section 94.500 General, voter approved November 5, 1974.
 Section 94.577 Capital Improvements, voter approved April 7, 1998.
 Section 644.032 Parks, voter approved August 8, 2000.
 Section 321.242 Fire, voter approved August 8, 2000.
 Section 94.705 Transportation, voter approved 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 2014 budget shows an increase over 2013 projected revenue primarily due to additional business added to the TIF districts.

Account # 3021 to 3029					2013	2014
Fund Category	2010	2011	2012	Projected	Budget	
General	\$ 2,312,578	\$ 3,339,600	\$ 3,407,680	\$ 3,502,400	\$ 3,581,080	
Capital Sales Tax	1,448,168	1,535,130	1,577,457	1,618,040	1,655,000	
Transportation Sales Tax	1,440,730	1,532,095	1,570,063	1,618,040	1,655,000	
Parks Sales Tax	723,882	768,283	788,724	809,020	827,510	
Fire Sales Tax	723,880	768,414	788,591	809,020	827,510	
TIF Debt Service	652,633	784,314	1,219,651	1,112,580	1,182,030	
TOTAL	\$ 7,301,871	\$ 8,727,836	\$ 9,352,166	\$ 9,469,100	\$ 9,728,130	
Increase (Decrease)		19.53%	7.15%	1.25%	2.74%	

Electric Franchise Fees



Percentage of 2014 Proposed Electric Franchise Fee Revenue to Total Revenue **4.25%**

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 2014 budget does not reflect a change in rates for the coming year over projected and assumed historical usage. The 2014 budget reflects increased usage due to the addition of two new automotive manufacturing facilities

Account # 3011				2013	2014
Fund Category	2010	2011	2012	Projected	Budget
General Fund	\$ 1,939,600	\$ 1,930,977	\$ 1,961,529	\$ 1,971,302	\$ 2,225,600
Increase/(decrease)		-0.44%	1.58%	0.50%	12.90%

Gas Franchise Fees



Percentage of 2014 Proposed Gas Franchise Fee Revenue to Total Revenue

1.16%

Authority State statute: Section 94.360
City ordinance: Ord. 4653, June 13, 1983

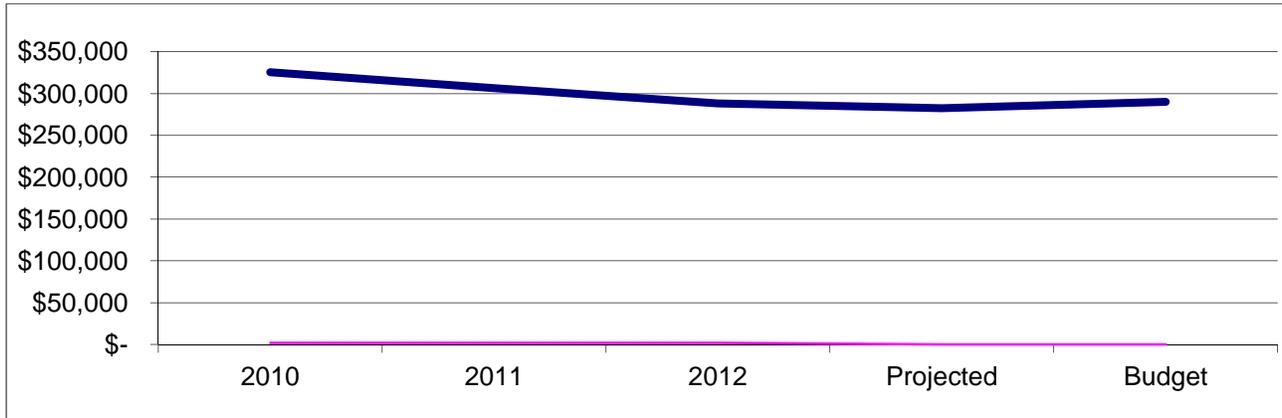
Description A gross receipts tax levied on the sale of natural gas to residential, commercial, and industrial customers.

Tax Levy The City's gas franchise fee is 5%.

Forecast Factors impacting revenue growth include temperature, population and changes in utility rates. The 2014 budget reflects an increase from 2013 projections and is reflective of higher natural gas commodity prices.

Account # 3012					2013	2014
Fund Category	2010	2011	2012	Projected	Budget	
General Fund	\$ 613,267	\$ 623,814	\$ 443,545	\$ 548,000	\$ 605,000	
Increase/(decrease)		1.72%	-28.90%	23.55%	10.40%	

Telephone Franchise Fees



Percentage of 2014 Proposed Telephone Franchise Fee Revenue to Total Revenue **0.55%**

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

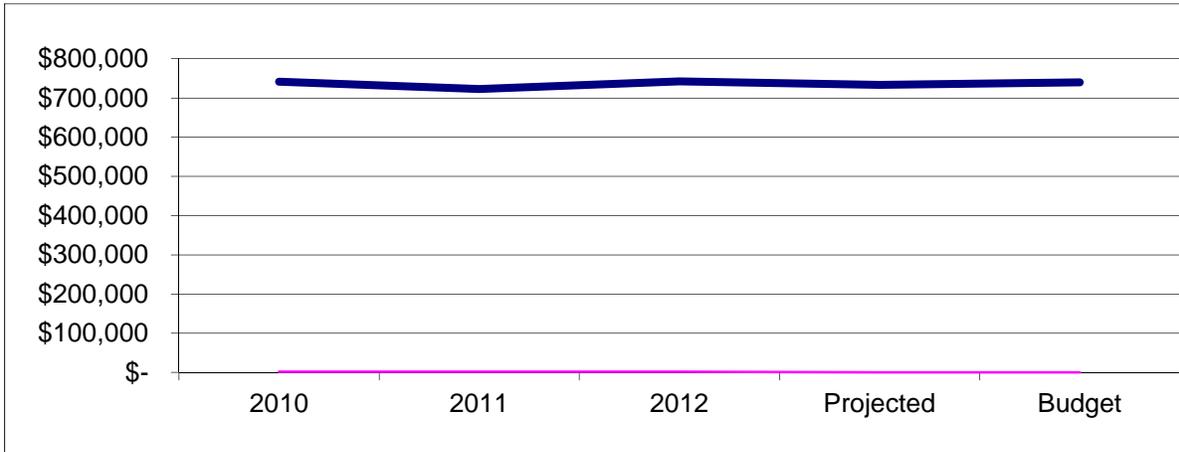
Description A gross receipts tax levied on the sale of telephone services to residential, commercial and industrial customers.

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

Forecast Factors impacting revenue growth are population and changes in utility rates. The 2014 budget reflects no rate changes for the coming year.

Account # 3013					
Fund Category	2010	2011	2012	2013 Projected	2014 Budget
General Fund	\$ 325,423	\$ 306,421	\$ 288,266	\$ 282,700	\$ 290,000
Increase (decrease)		-5.84%	-5.92%	-1.93%	2.58%

Gasoline Tax



Percentage of 2014 Proposed Gasoline Tax Revenue to Total Revenue **1.41%**

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

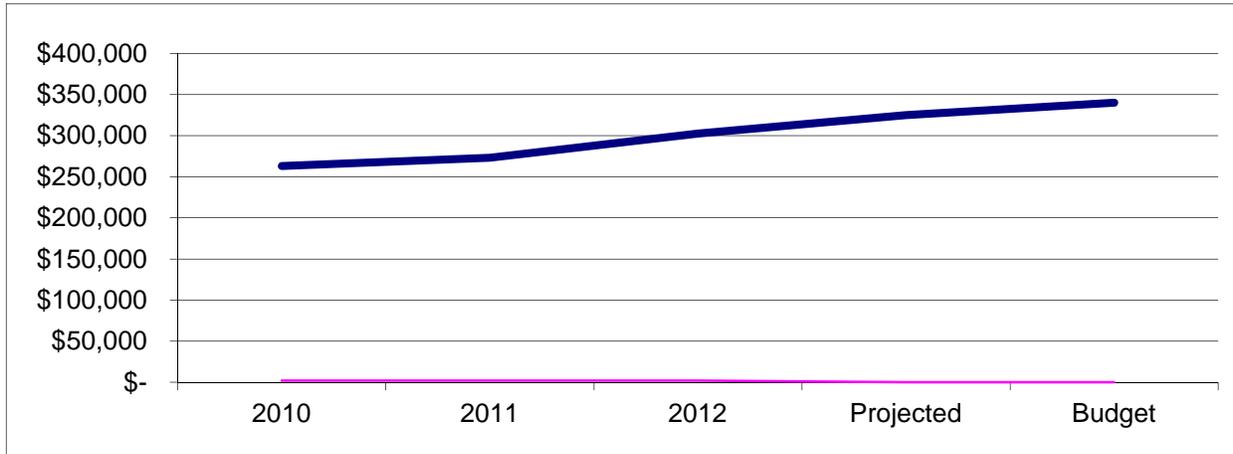
Description The City receives a share of the state-levied motor fuel tax based on population as of the most recent census. These funds are restricted to the construction, reconstruction, maintenance, repair, policing, signing, lighting, and cleaning of streets, and for the payment of related debt.

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

Forecast The 2014 proposed budget increased slightly from 2013 projections based on current fuel usage. Due to the higher cost of fuel, it is estimated that usage will not increase significantly.

Account # 3034					
Fund Category	2010	2011	2012	2013 Projected	2014 Budget
General Fund	\$ 741,171	\$ 723,182	\$ 742,173	\$ 733,700	\$ 740,000
Increase (decrease)		-2.43%	2.63%	-1.1%	0.86%

Vehicle Tax



Percentage of 2014 Proposed Vehicle Tax Revenue to Total Revenue **0.65%**

Authority State statute: 94.560
 City ordinance: N/A

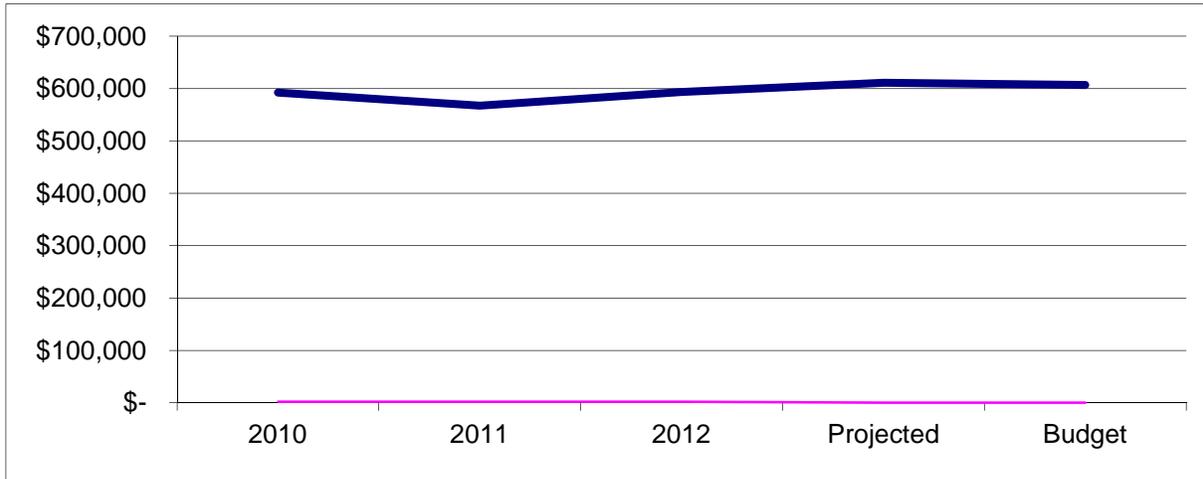
Description The City share of the State of Missouri Motor Vehicle Sales Tax.
 Amounts are distributed to cities based on where the vehicle is titled.

Tax Levy N/A

Forecast The 2014 budget assumes a slight increase based on the economy
 and trend of actual receipts.

Account # 3035	2010	2011	2012	2013	2014
Fund Category	2010	2011	2012	Projected	Budget
General Fund	\$ 262,870	\$ 272,967	\$ 302,590	\$ 325,000	\$ 340,000
Increase (decrease)		3.84%	10.85%	7.41%	4.62%

Fines and Forfeitures



Percentage of Proposed 2014 Fines and Forfeitures Revenue to Total Revenue

1.16%

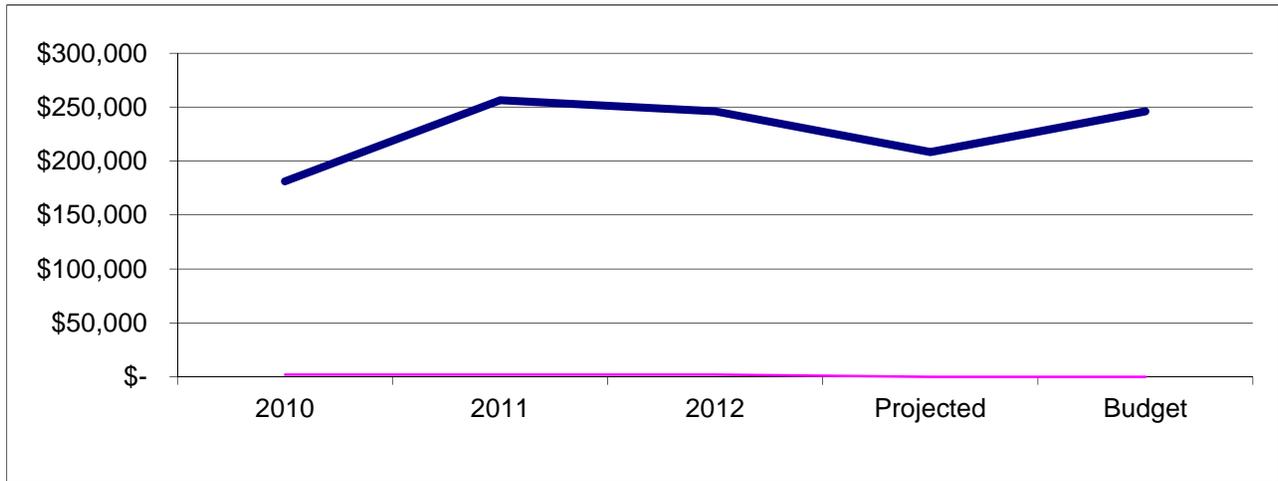
Authority State statute: N/A
 City ordinance: Ord. 4521, June 14, 1982
 Ord. 4956, April 22, 1985
 Ord. 7268, June 24, 1996

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 2014 are projected to decrease based on historical actual revenue averages and the reduction of police staffing dedicated to traffic enforcement.

Account # 3350 to 3357	2010	2011	2012	2013	2014
Fund Category				Projected	Budget
General Fund	\$ 592,336	\$ 567,055	\$ 593,330	\$ 611,277	\$ 606,700
Increase (decrease)		-4.27%	4.63%	3.02%	-0.75%

Construction and Development Fees



Percentage of Proposed 2014 Construction and Development Fee Revenue to Total Revenue **0.47%**

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

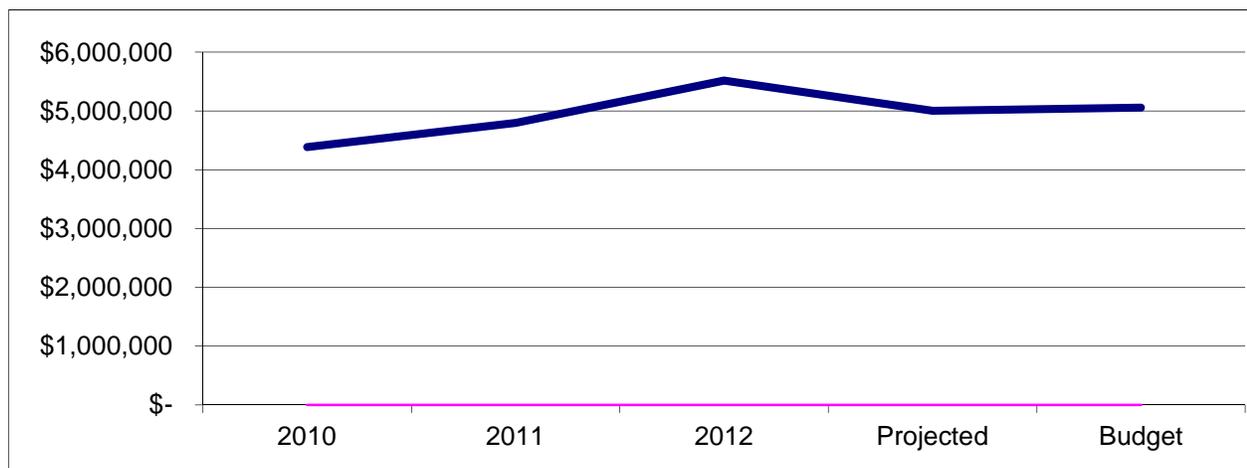
Description Includes building permits, charges for engineering services, and planning and inspection fees.

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 increase due to the improvement of current economic conditions.

Account # 3071, 3211 to 3229					
Fund Category	2010	2011	2012	2013 Projected	2014 Budget
General Fund	\$ 181,119	\$ 256,475	\$ 246,138	\$ 208,227	\$ 246,200
Increase (decrease)		41.61%	-4.03%	-15.40%	18.24%

Water Sales



Percentage of Proposed 2014 Water Sales Revenue to Total Revenue

9.66%

Authority State statute: N/A
City ordinance: Ord. 10136, December 16, 2013

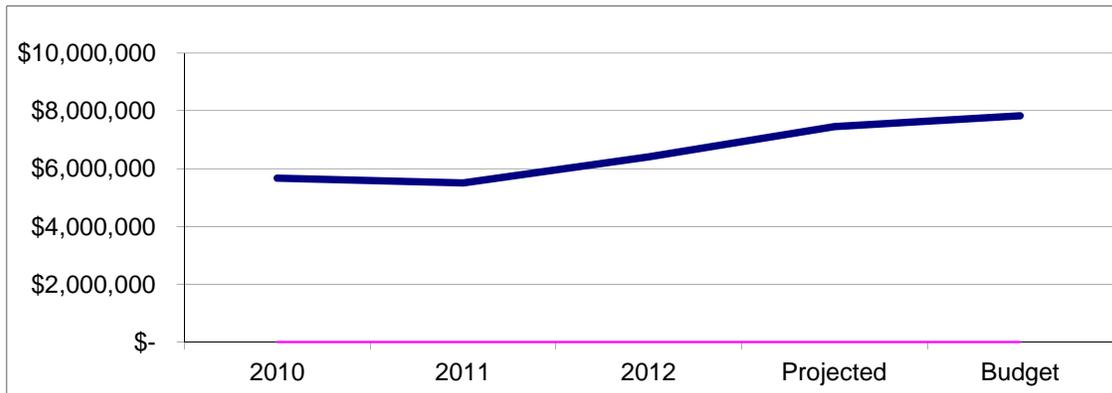
Description Fees generated from the sale of water are restricted to water operating and capital purposes.

Fee Schedule As of January 1, 2014 monthly residential water rates will be:
 Monthly Customer Charge: \$5.65
 Minimum: \$2.72
 First 2,000 gal.: \$5.82 per 1,000 gal.
 Next 18,000 gal.: \$4.77 per 1,000 gal.
 Next 80,000 gal.: \$4.33 per 1,000 gal.
 Over 100,000 gal.: \$3.38 per 1,000 gal.

Forecast The 2014 budget reflects historical water usage applied to necessary user rate adjustments required to meet bond covenants and the generation of capital improvement funds.

Account # 3901 to 3971				2013	2014
Fund Category	2010	2011	2012	Projected	Budget
Water Sales	\$ 4,215,687	\$ 4,614,300	\$ 5,269,195	\$ 4,813,244	\$ 4,871,430
System Develop	38,015	54,515	73,278	65,000	40,000
Sales For Resale	129,916	127,473	172,391	141,000	145,000
Total	<u>\$ 4,383,619</u>	<u>\$ 4,796,288</u>	<u>\$ 5,514,864</u>	<u>\$ 5,002,576</u>	<u>\$ 5,056,430</u>
Increase (Decrease)		9.41%	14.98%	-9.29%	1.08%

Wastewater Charges



Percentage of Proposed 2014 Wastewater Charges Revenue to Total Revenue **15.00%**

Authority State statute: N/A
 City ordinance: Ord. 10137, December 16, 2013

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

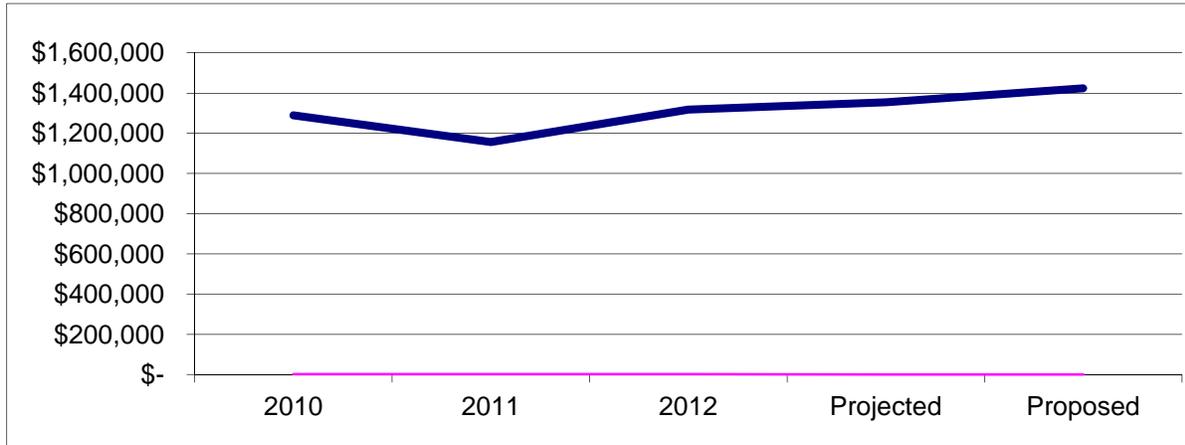
Fee Schedule Monthly rates January 1, 2014
 Monthly Customer Charge \$5.95
 Minimum Volume Charge \$5.04
 1,001 Gallons or More \$10.99 per 1,000 gallons

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 2014 budget reflects historical wastewater usage applied to current user rates subject to adjustment solely due to possible increases in KCMO wastewater treatment costs.

Account # 3901 to 3975		2010	2011	2012	2013	2014
Fund Category					Projected	Budget
Wastewater Charges		\$ 5,674,500	\$ 5,504,590	\$ 6,412,568	\$ 7,450,706	\$ 7,831,700
Connection Fees		15,175	22,850	30,491	25,000	15,000
		<u>\$ 5,689,675</u>	<u>\$ 5,527,440</u>	<u>\$ 6,443,059</u>	<u>\$ 7,475,706</u>	<u>\$ 7,846,700</u>
Increase (decrease)			-2.99%	16.49%	16.19%	5.11%

Solid Waste and Recycling Charges



Percentage of 2014 Proposed Solid Waste Fee Revenue to Total Revenue **2.72%**

Authority State statute: N/A
 City resolution: Res. 2648 December 16, 2013

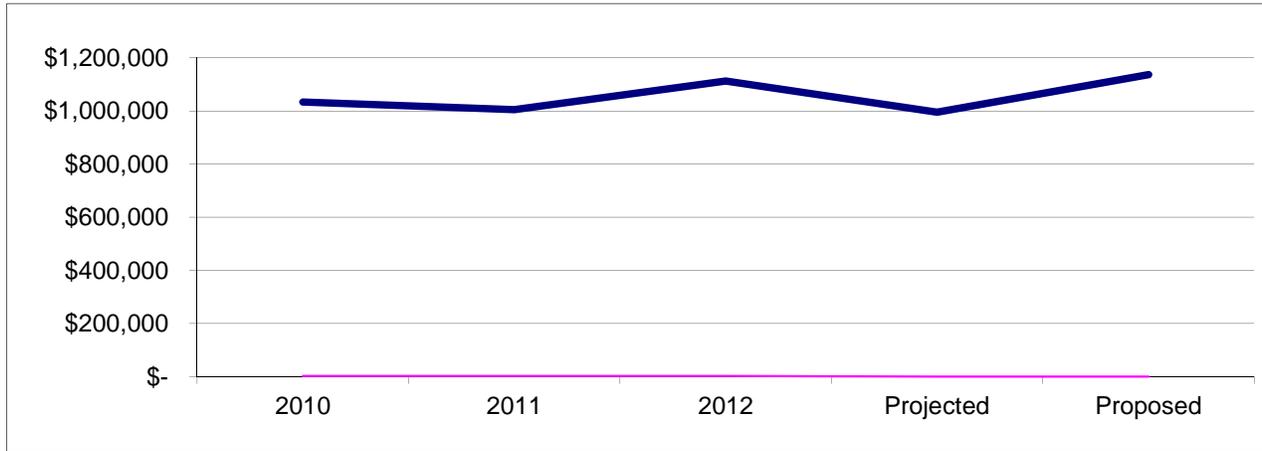
Description Fees are generated from solid waste and curbside recycling charges. The City contracts with private haulers for collection and disposal of trash. Fees are designed to cover the cost of the contracts plus administrative overhead.

Fee Schedule Rates as of January 1, 2014:
 Monthly customer charge: \$13.32
 with seniors receiving at 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					2013	2014
Fund Category	2010	2011	2012	Projected	Proposed	
Solid Waste Fund	\$1,289,412	\$ 1,156,493	\$1,317,865	\$ 1,354,185	\$ 1,424,500	
Increase (decrease)		-10.31%	13.95%	2.76%	5.19%	

Sports Complex/Sports Programs



Percentage of Proposed 2014 Fountain Bluff Sports Complex Revenue to Total Revenue **2.17%**

Authority Voter Approval: April 1998
 City resolution: Res. 1862, October 24, 1997

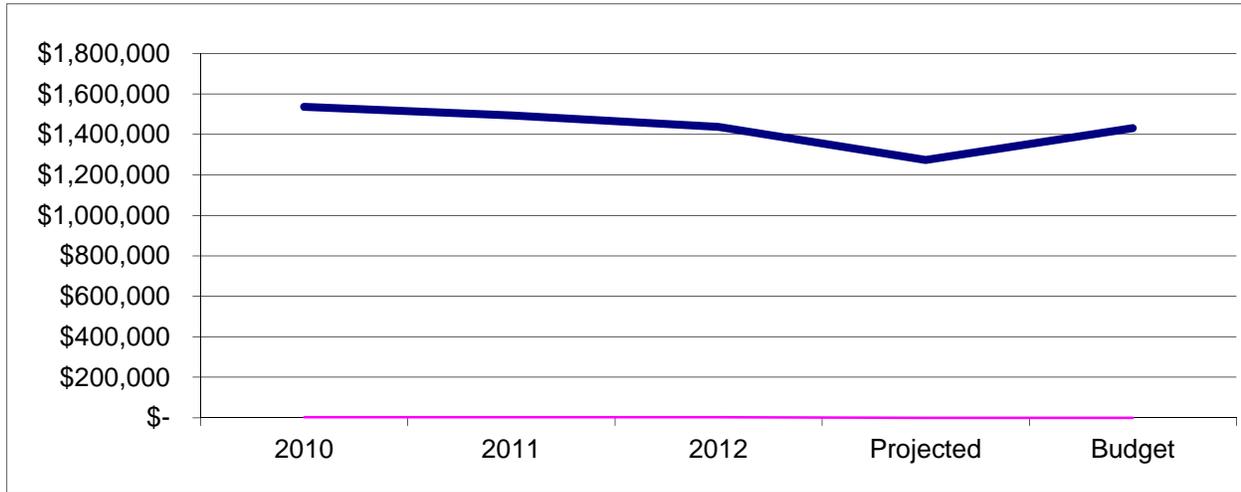
Description Includes revenue for competitive and recreational programs as well as revenues from facility rentals, concessions, and gate admissions.

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

Forecast The 2014 proposed budget revenue is based on maintaining and increasing current program participation numbers. It is staff's goal to budget for new programs based on research and evaluation of potential programs that benefit the community while still covering any expenses associated with their operation.

Account # 8065 to 8617					
Fund Category	2010	2011	2012	2013 Projected	2014 Proposed
Sports Complex/Sports Programs	\$ 1,034,203	\$ 1,004,844	\$ 1,113,120	\$ 995,727	\$ 1,137,280
Increase (decrease)		-2.84%	10.78%	-10.55%	14.22%

Community Center



Percentage of 2014 Proposed Community Center Revenue to Total Revenue

2.74%

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 percentage of total charges for services. The 2014 budget reflects historical trends of total user fees.

Account # 8001 to 8810				2013	2014
Fund Category	2010	2011	2012	Projected	Budget
Community Center	\$ 1,536,424	\$ 1,494,725	\$ 1,437,830	\$ 1,274,656	\$ 1,431,520
Increase (decrease)		-2.71%	-3.81%	-11.35%	12.31%

GENERAL FUND

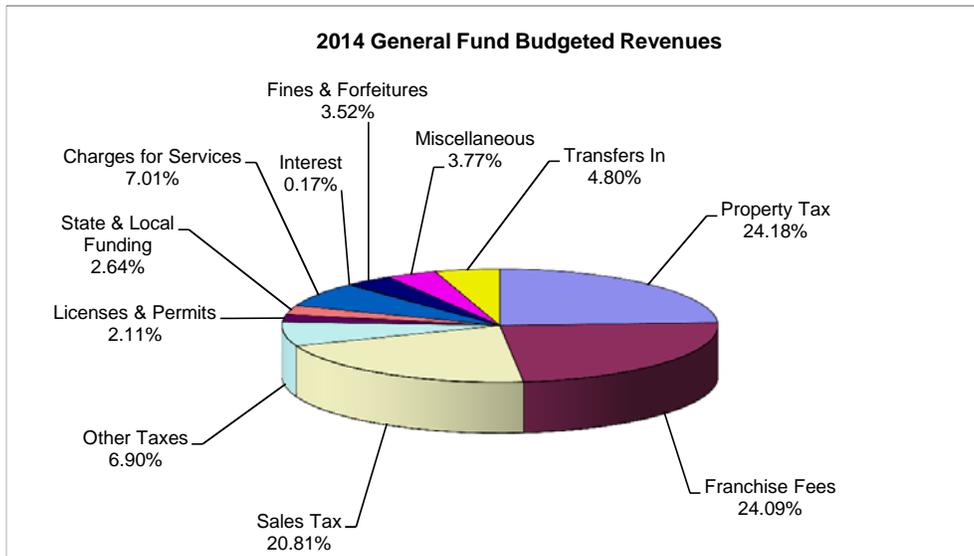
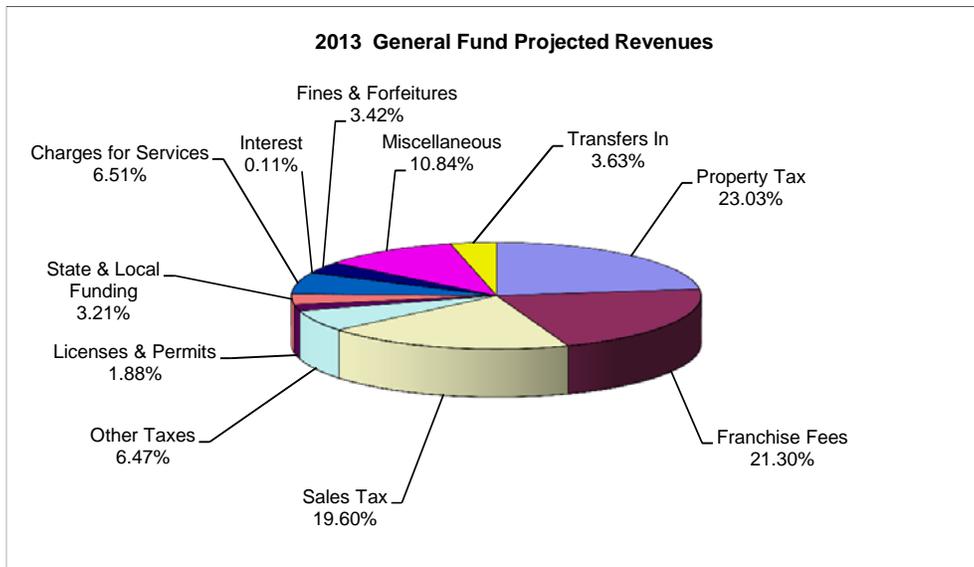
City of Liberty, Missouri
General Fund Summary
Fiscal Year 2014

	2010	2011	2012	2013 Projected	2014 Budget
REVENUES					
Property Tax	\$ 4,224,779	\$ 4,209,880	\$ 4,098,268	\$ 4,115,131	\$ 4,162,390
Franchise Fees	3,941,471	3,878,489	3,731,525	3,807,002	4,145,600
Sales Tax	2,312,578	3,339,600	3,407,680	3,502,400	3,581,080
Other Tax	1,086,111	1,086,671	1,149,766	1,156,522	1,188,000
License & Permits	316,962	443,914	270,114	336,555	362,400
Operating Grants	458,832	355,892	493,669	573,336	453,900
Charges for Services	1,061,788	1,079,856	1,203,842	1,163,479	1,206,220
Interest	16,835	14,148	17,210	19,363	30,000
Fines & Forfeitures	592,336	567,055	593,330	611,277	606,700
Miscellaneous	1,435,967	725,265	410,270	1,936,749	649,020
Transfers In	841,000	426,000	336,000	648,040	826,800
Total Revenues	\$ 16,288,659	\$ 16,126,770	\$ 15,711,672	\$ 17,869,854	\$ 17,212,110

EXPENDITURES					
Council	\$ 124,196	\$ 120,343	\$ 128,459	\$ 143,090	\$ 165,710
Administration	954,860	908,693	862,113	950,984	1,095,730
Human Resources	218,040	234,591	210,410	221,927	231,670
Finance	622,097	651,990	688,504	708,797	788,810
Police	4,400,003	4,649,102	4,713,095	4,996,920	5,495,320
Fire	3,977,323	3,818,928	4,003,060	4,145,961	4,420,640
Parks (Aging)	299,650	256,352	273,260	312,845	292,430
Public Works	2,288,318	2,324,328	2,387,503	2,470,515	2,382,690
Development	575,614	531,422	549,674	575,971	610,360
Information Services	1,466,936	1,361,794	1,329,977	1,533,344	1,588,000
City Wide Programs	692,491	302,170	506,210	2,014,777	140,750
Total Expenditures	\$ 15,619,528	\$ 15,159,714	\$ 15,652,265	\$ 18,075,131	\$ 17,212,110

GENERAL FUND REVENUES

	2013 Projected	2014 Budget
Property Tax	\$ 4,115,131	\$ 4,162,390
Franchise Fees	3,807,002	4,145,600
Sales Tax	3,502,400	3,581,080
Other Taxes	1,156,522	1,188,000
Licenses & Permits	336,555	362,400
State & Local Funding	573,336	453,900
Charges for Services	1,163,479	1,206,220
Interest	19,363	30,000
Fines & Forfeitures	611,277	606,700
Miscellaneous	1,936,749	649,020
Transfers In	648,040	826,800
	\$ 17,869,854	\$ 17,212,110



City of Liberty, Missouri
General Fund Revenues Detail
Fiscal Year 2014

Account Number	Account Name	2010	2011	2012	2013 Projected	2014 Budget
Property Taxes						
10.10.3001	Real Estate Taxes	\$ 3,103,628	\$ 3,186,716	\$ 3,063,459	\$ 3,044,001	\$ 2,990,010
10.10.3002	Personal Property Taxes	739,241	610,058	622,124	643,053	715,180
10.10.3003	Railroad & Utility Taxes	80,603	96,957	107,528	119,899	147,200
10.10.3004	Surtax	260,485	273,176	259,584	263,178	265,000
10.10.3009	Delinquent Charges	40,822	42,973	45,573	45,000	45,000
Total Property Taxes		\$ 4,224,779	\$ 4,209,880	\$ 4,098,268	\$ 4,115,131	\$ 4,162,390
Franchise Fees						
10.10.3011	Electric	\$ 1,939,600	\$ 1,930,977	\$ 1,961,529	\$ 1,971,302	\$ 2,225,600
10.10.3012	Gas	613,267	623,814	443,545	548,000	605,000
10.10.3013	Telephone	325,423	306,421	288,226	282,700	290,000
10.10.3014	Cable TV	320,715	322,051	344,184	345,000	350,000
10.10.3016	Cell Phones	625,493	602,827	591,827	660,000	675,000
10.10.3017	Telecom Fees	116,973	92,398	102,214	-	-
Total Franchise Fees		\$ 3,941,471	\$ 3,878,489	\$ 3,731,525	\$ 3,807,002	\$ 4,145,600
Sales Tax						
10.10.3021	General Fund	\$ 3,417,452	\$ 3,651,339	\$ 3,893,140	\$ 3,965,150	\$ 4,060,200
10.10.3026	Sales Tax Transfer-Capital	(846,600)	-	-	-	-
10.10.3029	Sales Tax Transfer-Other	(258,273)	(311,739)	(485,461)	(462,750)	(479,120)
Total Sales Tax		\$ 2,312,578	\$ 3,339,600	\$ 3,407,680	\$ 3,502,400	\$ 3,581,080
Other Taxes						
10.10.3032	Financial Institution Tax	\$ 6,487	\$ 13,347	\$ 13,383	\$ 6,000	\$ 6,000
10.10.3032	Cigarette Tax	75,583	77,175	91,620	91,822	102,000
10.10.3034	State Gasoline Tax	741,171	723,182	742,173	733,700	740,000
10.10.3035	State Vehicle Tax	262,870	272,967	302,590	325,000	340,000
Total Other Taxes		\$ 1,086,111	\$ 1,086,671	\$ 1,149,766	\$ 1,156,522	\$ 1,188,000
Licenses & Permits						
10.20.3051	Business License-Renewal	\$ 19,022	\$ 30,820	\$ 88,897	\$ 190,000	\$ 190,000
10.20.3052	Business License-New	186,806	250,420	48,104	25,000	30,000
10.20.3053	Liquor & Beer	19,785	18,210	23,062	25,000	30,000
10.20.3054	Liquor Dispensing	6,921	7,947	8,010	8,000	8,000
10.20.3057	Dog License	4,520	4,420	4,477	4,400	4,400
10.20.3071	Building Permits	79,907	132,097	97,565	84,155	100,000
Total Licenses & Permits		\$ 316,962	\$ 443,914	\$ 270,114	\$ 336,555	\$ 362,400
State, Local & Federal Funding						
10.25.3076	Police Grant LLEBG/JAG	\$ -	\$ 6,902	\$ -	\$ -	\$ -
10.30.3103	MARC Funds	96,455	101,034	94,587	95,344	95,000
10.30.3104	Historic Preservation Grant	5,922	-	-	-	-
10.30.3117	Clay County Senior Serv	9,500	25,000	50,000	115,000	105,000
10.30.3122	KCATA Section 9	5,484	5,484	5,484	5,500	5,500
10.30.3127	Police Grants	10,858	21,283	8,148	9,042	16,000
10.30.3132	T.R.I.M. Grant	-	-	8,143	22,500	-
10.30.3141	Road District Funds	233,650	93,909	228,950	228,450	132,020
10.30.3151	School District-SRO	89,773	101,862	95,744	96,000	98,880

General Fund Revenues (continued)

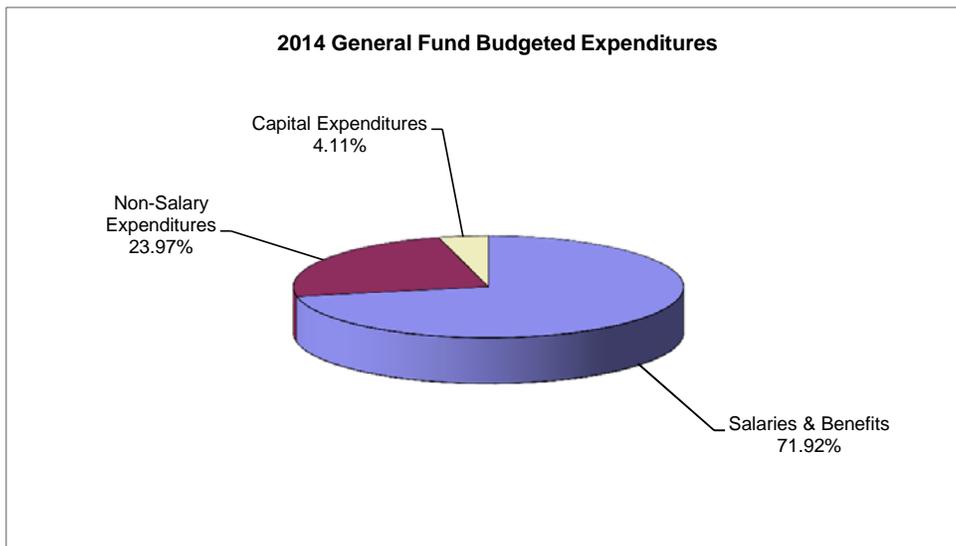
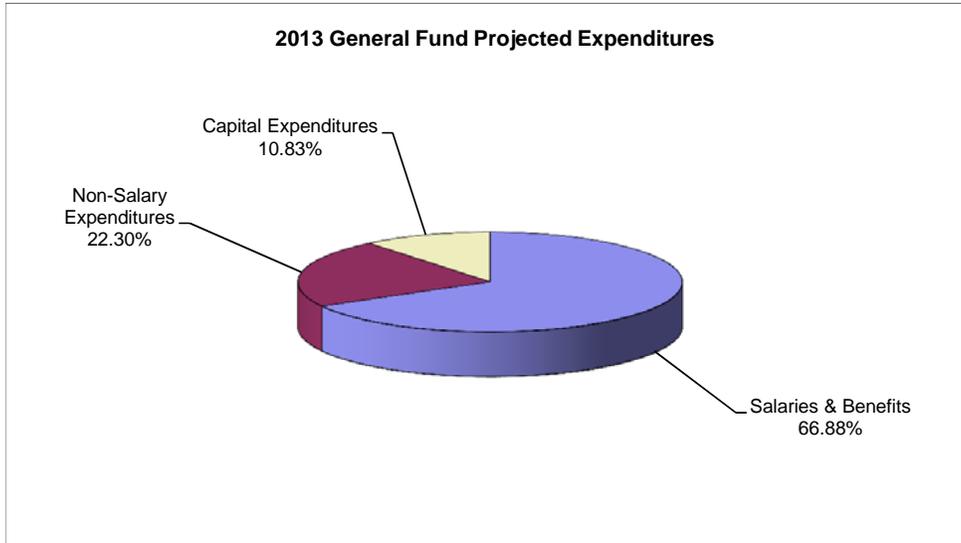
Account Number	Account Name	2010	2011	2012	2013 Projected	2014 Budget
State, Local & Federal Funding (continued)						
10.30.3155	Fire Suppression Grant	\$ 7,191	\$ 198	\$ 2,613	\$ 1,500	\$ 1,500
10.30.3159	Freedom House Grant	-	220	-	-	-
Total State, Local & Federal Funding		\$ 458,832	\$ 355,892	\$ 493,669	\$ 573,336	\$ 453,900
Charges for Police Services						
10.40.3201	Police Reports	\$ 6,878	\$ 6,659	\$ 8,045	\$ 7,000	\$ 6,500
10.40.3201	Dog Care	13,724	10,375	9,324	10,000	11,000
10.40.3203	Court Fees	1,692	1,626	1,597	1,600	1,600
10.40.3207	Alarm Permit	-	-	255	-	-
Total Charges for Police Services		\$ 22,294	\$ 18,660	\$ 19,221	\$ 18,600	\$ 19,100
Charges for Engineering Services						
10.40.3211	Public Improvements	\$ 16,853	\$ 48,038	\$ 29,442	\$ 26,155	\$ 30,000
10.40.3212	Plat Filing	2,454	2,628	1,635	1,712	2,000
10.40.3218	Parking Permits	25	30	10	-	-
10.40.3219	Right-of-Way Permits	5,450	6,515	8,420	5,700	6,000
Total Charges for Engineering Services		\$ 24,782	\$ 57,211	\$ 39,506	\$ 33,567	\$ 38,000
Charges for Planning & Inspection						
10.40.3221	Building Plan Check Fee	\$ 36,653	\$ 28,594	\$ 45,518	\$ 33,736	\$ 45,000
10.40.3222	Planning Service Fee	6,383	6,498	17,124	24,084	24,000
10.40.3224	Electrical Inspection Fee	13,269	11,454	16,330	13,500	13,500
10.40.3225	Plumbing Inspection Fee	7,608	6,063	10,652	6,000	8,000
10.40.3226	Mechanical Inspection Fee	12,304	14,072	18,987	13,000	17,500
10.40.3227	Examinations	200	485	457	185	200
10.40.3226	Other	13	-	-	-	-
Total Charges for Planning & Inspection		\$ 76,429	\$ 67,167	\$ 109,067	\$ 90,505	\$ 108,200
Charges for Emergency Services						
10.40.3231	Ambulance	\$ -	\$ 25	\$ 25	\$ 50	\$ -
10.40.3232	Ambulance Billing 911	1,722,417	1,545,185	1,795,003	1,765,135	1,800,000
10.40.3233	Ambulance Write Off	(784,134)	(608,393)	(758,980)	(744,378)	(759,080)
Total Charges for Emergency Services		\$ 938,283	\$ 936,817	\$ 1,036,047	\$ 1,020,807	\$ 1,040,920
Interest						
10.50.3301	Interest Income	\$ 16,835	\$ 14,148	\$ 17,210	\$ 19,363	\$ 30,000
Total Interest		\$ 16,835	\$ 14,148	\$ 17,210	\$ 19,363	\$ 30,000
Fines & Forfeitures						
10.60.3350	Court Costs	\$ 54,767	\$ 52,329	\$ 51,777	\$ 52,500	\$ 53,000
10.60.3351	Court Fines	515,904	497,285	521,354	528,022	530,000
10.60.3352	Forfeited Cash Bond	7,310	4,799	8,630	17,209	10,000
10.60.3353	Parking Fines	5,405	3,850	2,920	5,046	5,000
10.60.3357	Inmate Maintenance Fee	8,950	8,792	8,648	8,500	8,700
Total Fines & Forfeitures		\$ 592,336	\$ 567,055	\$ 593,330	\$ 611,277	\$ 606,700
Miscellaneous Revenue						
10.70.3601	Sale of Publications	\$ 336	\$ 448	\$ 344	\$ 609	\$ 500
10.70.3602	GIS Data Requests	-	25	100	15	-
10.70.3641	Sale of Public Property	72,851	23,042	19,199	15,000	30,000
10.70.3651	Access Transportation	1,520	1,590	1,320	1,150	1,900
10.70.3652	Senior Activities	500	-	-	(5)	6,000
10.70.3653	Senior Services Admin.	-	3,500	6,800	8,400	9,400

General Fund Revenues (continued)

Account Number	Account Name	2010	2011	2012	2013 Projected	2014 Budget
Miscellaneous Revenue (continued)						
10.70.3655	Senior Center Programs	\$ -	\$ 1,293	\$ 4,175	\$ 1,902	\$ 2,000
10.70.3659	Loss Control Reimburse	-	-	-	8,700	-
10.70.3661	Reimbursed Exp-GF	3,260	16,655	-	100	2,000
10.70.3664	Reimbursed Exp-Police	50	624	66	100	500
10.70.3666	Project Cost Reimburse	-	675	738	-	-
10.70.3712	Tower Lease Revenue	88,121	81,574	62,320	64,748	67,500
10.70.3722	Telecom Settlement	443,872	-	-	-	-
10.70.3770	TIF Administrative Fee	1,955	6,186	6,691	13,184	20,000
10.70.3785	Overhead Fees-Utilities	265,406	265,400	265,400	283,400	283,400
10.70.3789	Misc Income-Police	3,638	1,300	1,375	1,300	2,000
10.70.3791	Miscellaneous Income	81,407	49,449	41,743	42,946	88,820
10.70.3793	Lease Proceeds	473,052	273,503	-	1,495,200	135,000
Total Miscellaneous Revenue		\$ 1,435,967	\$ 725,265	\$ 410,270	\$ 1,936,749	\$ 649,020
Transfers In						
10.80.3803	Transportation Sales Tax	\$ -	\$ -	\$ -	\$ 294,040	\$ 472,800
10.80.3807	Park & Rec Fund Transfers	66,000	66,000	51,000	69,000	69,000
10.80.3811	Fire Sales Tax Transfers	775,000	360,000	285,000	285,000	285,000
Total Transfers In		\$ 841,000	\$ 426,000	\$ 336,000	\$ 648,040	\$ 826,800
Total General Fund Revenues		\$ 16,288,659	\$ 16,126,769	\$ 15,711,672	\$ 17,869,854	\$ 17,212,110

GENERAL FUND EXPENDITURES

	2013 Projected	2014 Budget
Salaries & Benefits	\$ 12,087,923	\$ 12,379,430
Non-Salary Expenditures	4,030,314	4,125,880
Capital Expenditures	1,956,894	706,800
	\$ 18,075,131	\$ 17,212,110



CITY COUNCIL

YEAR 2014 BUDGET DETAIL
CITY COUNCIL

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.10.101.02.4001	Salaries	\$ 21,000	\$ 22,600	\$ 24,000	\$ 24,000	\$ 24,000
10.10.101.02.4002	Part-time	3,000	1,400	-	-	-
10.10.101.02.4015	Opt Out (Health Insurance)	1,746	3,492	3,492	4,662	3,500
10.10.101.02.4018	Health Savings Account	-	-	-	33	150
10.10.101.02.4101	Social Security	868	997	935	1,483	1,840
10.10.101.02.4104	Workers Compensation	66	45	31	42	60
10.10.101.02.4105	Health Insurance	71,839	64,902	71,036	83,416	105,460
10.10.101.02.4106	Life Insurance	104	104	92	80	80
10.10.101.02.4107	Dental Insurance	2,909	3,081	3,279	2,702	2,560
10.10.101.02.4112	Vision Insurance	-	240	696	998	1,240
10.10.101.04.5001	General Supplies	181	301	192	392	400
10.10.101.04.5120	Outside Printing	-	81	-	62	100
10.10.101.06.5210	Training Travel	169	99	403	730	800
10.10.101.06.5251	Registration Fees	355	525	1,115	650	650
10.10.101.08.5397	Contract Labor	1,000	-	-	-	-
10.10.101.16.5715	Casualty Insurance	270	198	110	105	120
10.10.101.38.5803	Meeting Expense	1,271	1,718	1,585	1,168	1,200
10.10.101.38.5810	Publications	-	-	-	50	50
10.10.101.38.5811	Membership Dues	18,953	19,458	19,836	21,340	21,500
10.10.101.38.5989	Miscellaneous Expenses	465	1,102	1,659	1,177	2,000
TOTALS		\$ 124,196	\$ 120,343	\$ 128,459	\$ 143,090	\$ 165,710

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 aligning the organization's goals with the City Council goals.

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

2. Economic Development

The goal of this program is to coordinate economic development activities with other City departments, developers and outside community partners to bring new businesses to the City of Liberty and enhance existing business locations. The City of Liberty believes (1) the components of an economic development program include commercial/retail development; industrial recruitment; office recruitment; existing industry expansion and retention; central business district development; entrepreneur development; 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; and Mayor's forums.

The Public Relations Division also oversees the City's social media platforms, which currently include Twitter and Facebook. In the last year, the City's Twitter following has more than doubled and, in just seven months (June - Dec.) the City garnered more than 1,000 fans on Facebook. The Public Relations Division works with all City departments to develop pertinent content and to ensure responses to social media interactions are timely and customer service oriented.

Internally, the Public Relations Division provides public relations counsel to administration and staff and offers website maintenance training to City staff in order to enable timely and relevant updates to the City's website. Externally, the Public Relations Division works with community partners to identify collaborative ways to market and promote the City of Liberty and its amenities to diverse audiences. The Public Relations Division currently consists of a full-time Communications Manager and a full-time Public Relations Specialist.

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 400 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 FY2014, along with a brief look at historical staffing levels, are as follows:

Position Title	2010	2011	2012	2013	2014 Budget
Administrative Assistant	2	2	2	0	0
Administrative Assistant (part-time)	0	0	0	1	1
Assistant City Administrator	1	1	1	1	1
Assistant Deputy City Clerk	0	0	0	1	1
Assistant to the City Administrator	1	1	1	1	1
City Administrator	1	1	1	1	1
Communication Manager	1	1	1	1	1
Communication/Public Relations Specialist	0	0	0	1	1
Court Administrator	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Economic & Business Development Manager	1	1	1	1	1
Municipal Court Technician	2	2	2	2	2
Total	11	11	11	12	12

Previous Year's Goals and Objectives:

The Administration Department's FY2013 goals and objectives were as follows:

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.

Update: A two-year Pilot Program was approved by Council in March of 2013. Licensed food trucks are allowed to vend in the Central Business District on Thursdays, Fridays and Saturdays from 7:00 a.m. – 11:59 p.m. in a City designated/marked food truck parking space, or in private parking lots with property owner permission.

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.

Update: This project has been completed. Defendants are successfully using the on-line payment module. The project also included an interface with the Finance Department general ledger accounts.

Visit us at www.municipalonlinepayments.com/libertymo

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.

Update: With the new public relations specialist, the public relations division has improved and expanded the quantity and quality of Parks & Recreation communications. Efforts have included a redesign of RecNews to the new Community Connections e-newsletter and production of more cohesive and comprehensive communications for a number of programs and special events. The Public Relations division also has assumed editing and production of the bi-monthly Community Connections.

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.

Update: Social media user guidelines were finalized in June 2013 after review by legal counsel and approval by the City Administrator. The City went live with its Facebook page on June 11, 2013. By the end of 2013, the City's Facebook page had more than 1,000 fans and provided yet another way to interact with area residents but also to promote City news, job openings and special events.

FY2014 Goals and Objectives:

The Administration Department's FY2014 strategic goals and objectives include the following:

1. In order to increase efficiency in the Municipal Court Division, we are changing to computer generated court checks for bond refunds to defendants. These checks are currently being typed manually.

Objective: The Court Administrator has contacted Incode, the court software vendor and is working to implement this process 1st quarter 2014. We will also be working with Finance to order computer check forms for this process.

2. Ensure we can continue to air and record City Council meetings.

Objective: The system currently used to control the cameras in City Council Chambers is aging and experiencing intermittent failures that affect our ability to broadcast City Council meetings and other events held in Council Chambers. This system is no longer produced. The Public Relations divisions will work with the Information Technology Services Department to identify a replacement system.

3. Expand infrastructure within the Science & Technology Park to attract new employment into the community.

Objective: Use remaining CDBG funds and other resources to create "development ready" sites.

4. Seek alternative funding sources to expand the “toolbox” of incentives to attract companies that meet the community’s goals of job creation and increase in tax revenue.

Objective: Work with state legislature, LEDC and HDLI to implement a transient guest tax.

5. Redevelop the Sears/Kmart site.

Objective: Implement incentive tools available to create a viable and new retail destination area. Staff will be working towards creation of a TIF District with the selected developer.

6. Increase residential population

Objective: With feedback and recommendations from the Residential Task Force, Administration will work to recruit a quality residential developer to help improve the availability and variety of housing stock to meet market needs.

YEAR 2014 BUDGET DETAIL
CITY ADMINISTRATOR

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.20.001.02.4001	Salaries	\$ 276,351	\$ 271,979	\$ 255,996	\$ 241,197	\$ 248,070
10.20.001.02.4002	Part-time	-	-	-	18,188	20,080
10.20.001.02.4004	Overtime	-	24	4	250	520
10.20.001.02.4017	Health Insurance Rebate	-	-	60	60	-
10.20.001.02.4101	Social Security	19,767	19,316	18,229	19,268	20,550
10.20.001.02.4102	LAGERS Retirement Program	15,202	17,683	18,950	24,607	24,610
10.20.001.02.4104	Workers Compensation	762	514	377	477	630
10.20.001.02.4105	Health Insurance	31,869	32,671	29,660	28,061	32,510
10.20.001.02.4106	Life Insurance	138	131	106	74	70
10.20.001.02.4107	Dental Insurance	1,956	2,204	1,792	1,432	1,470
10.20.001.02.4112	Vision Insurance	-	128	216	227	240
10.20.001.02.4116	Disability Insurance	244	244	176	169	170
10.20.001.04.5001	General Supplies	4,301	3,306	3,721	4,473	4,500
10.20.001.04.5110	Copier Lease	5,501	5,739	3,893	5,664	6,000
10.20.001.04.5120	Outside Printing	62	581	-	-	-
10.20.001.06.5210	Training Travel	-	122	645	365	700
10.20.001.06.5251	Registration Fees	150	-	20	455	450
10.20.001.06.5259	Other Training	-	-	-	135	-
10.20.001.08.5365	Eco Devo	-	-	-	-	23,100
10.20.001.08.5372	Recruitment Expenses	-	-	419	-	-
10.20.001.08.5389	Other Fees	-	-	-	-	32,100
10.20.001.08.5399	Miscellaneous Fees	-	626	-	-	-
10.20.001.12.5453	Mobile Phones	697	-	300	-	-
10.20.001.14.5521	Vehicle Fuel	277	-	-	-	-
10.20.001.14.5541	Vehicle Maintenance	364	-	-	-	-
10.20.001.16.5715	Casualty Insurance	3,462	2,532	1,400	1,304	1,470
10.20.001.18.5601	Minor Equipment	261	-	-	-	700
10.20.001.38.5803	Meeting Expense	499	130	353	450	500
10.20.001.38.5810	Publications	337	329	113	298	300
10.20.001.38.5811	Membership Dues	6,545	6,172	6,450	8,926	9,200
10.20.001.38.5989	Miscellaneous Expenses	1,231	198	8,825	426	500
TOTALS		\$ 369,975	\$ 364,629	\$ 351,706	\$ 356,506	\$ 428,440

YEAR 2014 BUDGET DETAIL

CITY CLERK

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.20.021.02.4001	Salaries	\$ 80,292	\$ 81,102	\$ 82,841	\$ 82,932	\$ 85,420
10.20.021.02.4002	Part-time	-	2,835	5,558	-	-
10.20.021.02.4004	Overtime	1,221	1,193	909	1,439	1,500
10.20.021.02.4017	Health Insurance Rebate	-	48	48	-	-
10.20.021.02.4018	Health Savings Account	-	-	-	348	1,500
10.20.021.02.4101	Social Security	5,926	6,174	6,497	6,319	6,680
10.20.021.02.4102	LAGERS Retirement Program	4,483	5,352	6,247	8,691	8,640
10.20.021.02.4104	Workers Compensation	264	173	118	152	200
10.20.021.02.4105	Health Insurance	15,422	15,600	17,076	17,502	19,530
10.20.021.02.4106	Life Insurance	69	69	61	53	50
10.20.021.02.4107	Dental Insurance	998	1,026	1,001	948	970
10.20.021.02.4112	Vision Insurance	-	90	180	228	290
10.20.021.02.4116	Disability Insurance	162	162	142	120	120
10.20.021.04.5001	General Supplies	75	151	223	171	200
10.20.021.04.5120	Outside Printing	4,649	5,573	4,842	4,386	5,300
10.20.021.06.5210	Training Travel	275	-	33	991	1,400
10.20.021.06.5251	Registration Fees	263	-	165	705	800
10.20.021.08.5311	Legal Fees	163,500	104,676	57,553	99,194	100,000
10.20.021.08.5399	Miscellaneous Fees	550	1,097	753	654	1,500
10.20.021.16.5715	Casualty Insurance	510	372	207	195	220
10.20.021.18.5601	Minor Equipment	750	-	-	-	-
10.20.021.38.5811	Membership Dues	35	70	70	70	150
10.20.021.38.5989	Miscellaneous Expenses	-	-	21	-	-
TOTALS		\$ 279,443	\$ 225,764	\$ 184,545	\$ 225,098	\$ 234,470

YEAR 2014 BUDGET DETAIL
PUBLIC RELATIONS

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.20.031.02.4001	Salaries	\$ 61,200	\$ 61,812	\$ 69,785	\$ 105,610	\$ 115,470
10.20.031.02.4018	Health Savings Account	-	-	-	381	1,640
10.20.031.02.4101	Social Security	4,353	4,445	5,062	7,936	8,830
10.20.031.02.4102	LAGERS Retirement Program	3,367	4,019	5,185	9,438	11,440
10.20.031.02.4104	Workers Compensation	132	100	87	168	270
10.20.031.02.4105	Health Insurance	9,860	8,802	9,726	15,465	19,380
10.20.031.02.4106	Life Insurance	35	35	31	46	50
10.20.031.02.4107	Dental Insurance	637	655	639	862	970
10.20.031.02.4112	Vision Insurance	-	60	60	124	220
10.20.031.02.4116	Disability Insurance	81	81	71	105	120
10.20.031.04.5120	Printing - Liberty Citizen	631	-	-	-	-
10.20.031.06.5210	Training Travel	-	-	-	-	3,000
10.20.031.06.5251	Registration Fees	-	-	50	925	1,800
10.20.031.08.5364	Marketing	-	-	-	-	25,000
10.20.031.08.5371	Advertising	-	-	73	-	-
10.20.031.08.5399	Miscellaneous Fees	-	10,468	-	-	-
10.20.031.16.5715	Casualty Insurance	630	462	263	246	280
10.20.031.38.5808	Postage-Liberty Citizen	400	-	-	-	-
10.20.031.38.5811	Membership Dues	375	375	500	780	800
10.20.031.38.5989	Miscellaneous Expenses	575	1,182	1,019	2,038	2,000
TOTALS		\$ 82,276	\$ 92,496	\$ 92,551	\$ 144,124	\$ 191,270

YEAR 2014 BUDGET DETAIL
MUNICIPAL COURT

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.20.131.02.4001	Salaries	143,438	\$ 145,764	147,510	\$ 142,153	\$ 150,150
10.20.131.02.4004	Overtime	5,568	5,084	4,666	3,536	3,540
10.20.131.02.4015	Opt Out (Health Insurance)	1,164	3,492	3,492	1,752	3,500
10.20.131.02.4017	Health Insurance Rebate	-	-	60	60	-
10.20.131.02.4101	Social Security	10,496	10,659	10,573	10,608	11,760
10.20.131.02.4102	LAGERS Retirement Program	5,009	7,329	8,635	10,034	11,360
10.20.131.02.4104	Workers Compensation	384	271	212	272	360
10.20.131.02.4105	Health Insurance	43,069	40,603	39,787	39,536	41,520
10.20.131.02.4106	Life Insurance	172	175	153	119	340
10.20.131.02.4107	Dental Insurance	2,988	2,771	2,612	2,430	2,480
10.20.131.02.4112	Vision Insurance	-	182	502	478	490
10.20.131.02.4116	Disability Insurance	241	298	214	120	120
10.20.131.04.5001	General Supplies	1,184	1,788	1,143	2,074	1,750
10.20.131.04.5110	Copier Lease & Usage	1,274	1,468	1,512	1,530	1,700
10.20.131.04.5120	Outside Printing	677	2,524	1,401	3,529	3,750
10.20.131.06.5210	Training Travel	1,886	-	3,225	2,965	3,200
10.20.131.06.5251	Registration Fees	620	-	1,425	800	800
10.20.131.08.5311	Legal Fees	2,025	1,225	4,200	1,150	1,250
10.20.131.08.5399	Miscellaneous Fees	733	733	854	931	1,000
10.20.131.16.5715	Casualty Insurance	1,344	984	545	512	580
10.20.131.38.5810	Publications	190	229	253	277	1,250
10.20.131.38.5811	Membership Dues	610	225	325	325	500
10.20.131.38.5812	Clothing Expenses	93	-	12	65	150
TOTALS		\$ 223,165	\$ 225,804	\$ 233,311	\$ 225,256	\$ 241,550

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 FY2014, along with a brief look at historical staffing levels, are as follows:

Position Title	2010	2011	2012	2013	2014 Budget
Human Resources Coordinator	1	1	1	1	1
Human Resources Director	1	1	1	1	1
Human Resources Manager	0	0	0	0	0
Total	2	2	2	2	2

Previous Year's Goals and Objectives:

The Human Resources Department's FY2013 goals and objectives were as follows:

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

Update: Human Resources met with several employee groups to discuss workers' compensation, wellness and training needs. Several initiatives are in progress for 2014.

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

Update: Human Resources continue to ensure the City's liability is correctly managed.

3. Watch upcoming legislation that affects current policies.

Update: Many changes have appeared due to the Healthcare Reform Act. Human Resources continue to ensure compliance and dissemination of information.

4. Enhance training opportunities for all employees.

Update: Wellness and enhanced driver training initiatives are being discussed and developed.

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

Update: Both union groups have agreements and working relationships continue to thrive.

FY2014 Goals and Objectives:

The Human Resources Department's FY2014 goals and objectives include the following:

1. Goal: Wellness Awareness and Activities

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

2. Goal: Training Activities

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

3. Goal: Healthcare Cost Containment

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

YEAR 2014 BUDGET DETAIL
HUMAN RESOURCES

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.25.011.02.4001	Salaries	\$ 134,428	\$ 134,278	\$ 138,695	\$ 136,212	\$ 140,190
10.25.011.02.4004	Overtime	-	-	150	100	210
10.25.011.02.4018	Health Savings Account	-	-	-	186	800
10.25.011.02.4101	Social Security	9,805	9,729	10,080	10,126	10,740
10.25.011.02.4102	LAGERS Retirement Program	7,396	7,539	9,975	14,042	13,900
10.25.011.02.4104	Workers Compensation	408	270	181	237	330
10.25.011.02.4105	Health Insurance	22,061	18,927	20,603	23,040	26,370
10.25.011.02.4106	Life Insurance	69	78	67	53	50
10.25.011.02.4107	Dental Insurance	3,372	1,309	1,278	1,211	1,240
10.25.011.02.4112	Vision Insurance	-	135	310	316	340
10.25.011.02.4116	Disability Insurance	162	162	142	120	290
10.25.011.04.5001	General Supplies	1,528	1,057	603	1,066	1,100
10.25.011.06.5210	Training Travel	172	4,442	-	3,000	500
10.25.011.06.5259	City-Wide Training	906	139	230	829	3,000
10.25.011.08.5372	Recruitment Expenses	-	1,240	234	-	-
10.25.011.08.5399	Miscellaneous Fees	15,929	22,001	18,302	16,907	17,000
10.25.011.12.5453	Mobile Phones	-	-	150	-	-
10.25.011.16.5715	Casualty Insurance	3,396	2,748	1,726	1,607	1,810
10.25.011.38.5804	Special Events	701	856	611	4,179	5,000
10.25.011.38.5810	Publications	213	100	-	339	350
10.25.011.38.5811	Membership Dues	460	700	924	900	950
10.25.011.38.5989	Miscellaneous Expenses	17,035	28,879	6,148	7,457	7,500
TOTALS		\$ 218,040	\$ 234,591	\$ 210,410	\$ 221,927	\$ 231,670

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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 FY2014, along with a brief look at historical staffing levels, are as follows:

Position Title	2010	2011	2012	2013	2014 Budget
Accountant	1	1	1	1	1
Accounting Manager	1	1	1	1	1
Assistant Finance Director	1	1	1	1	1
Finance Analyst	1	1	1	1	1
Finance Director/Assistant City Administrator	1	1	1	1	1
Finance Manager	0	1	1	1	0
Finance Technician	4	4	4	4	4
Lead Meter Technician	1	1	1	1	1
Meter Service Technician	1	1	1	1	2
Office Supervisor	1	1	1	1	1
Payroll Specialist	1	1	1	1	1
Total	13	14	14	14	14

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

Previous Year’s Goals and Objectives:

The Finance Department’s FY2013 goals and objectives were as follows:

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

Update: Continued into 2014, with the first bill to be issued in April 2014.

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

Update: Successfully completed.

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

Update: Fiscal modeling completed for all major City funds. Due to the need for refinement in water usage volumes/meter replacement, the five-year utility rate plan is on hold until 2015.

4. Create a City of Liberty Finance Internet portal.

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

1. Accomplishing this task will require a reordering of current staff responsibilities
2. Dependent on the outcome of the Items 2) and 3) above, the Finance Department will be able to free up staff from clerical duties
3. With the additional capacity created, professional staff will be able to delegate more technical functions to support staff
4. 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
5. 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: Deferred until 2014.

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

Update: Successfully completed – Policy adopted in late 2013.

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 up 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

Update: Ongoing and will continue into 2014 and beyond.

FY2014 Goals and Objectives:

The Finance Department's FY2014 goals and objectives include the following:

1. Create a City of Liberty Finance Internet portal.

Objective: Utilizing newly 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

2. 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 (completed), identify time savings generated by staff
 - With additional available time, establish technical tasks that can now be picked up 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
3. With coordination with IT and the Utility Department, plan and start the implementation of a city-wide water meter replacement program.

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

- Using current sampling data, combined with APWA meter replacement recommendations, provide the Budget Committee with an overall fiscal analysis of projected revenue improvements that could be generated with a meter replacement program
 - Calculate the investments cost required to accomplish the replacement program and suggest financing mechanism and associated debt costs.
 - Calculate the net income that could be realized for such a program.
 - Secure required financing.
 - In 2014, start the replacement of all water meters. All replaced meters will be equipped with Advanced Metering Infrastructure (AMI) capacities. Establish a goal to have all meters replaced by Fall 2015
 - As density of meter replacement allow, convert from automatic meter reading (AMR) to AMI reading process, so to provide customers with “smart” metering capacities
4. Support the city-wide effort of building and operating a Wastewater Treatment Plant.

Objective: Ensure the voter authorized action on Liberty building and operating its own Wastewater Treatment Plant and, thus, eliminating the need for Kansas City, Missouri to be Liberty’s sewage treatment provider.

- Support Utilities in their effort to construct the Wastewater Treatment Plant and related collection lines utilizing the “Design-Build” process
- Ensure the City has the least cost method to finance the project in such a manner that voter wastewater user rate commitments are maintained.

- Based on the outcome of Goal 3 and the revised operational/capital costs generated by the Wastewater Treatment Plant, confirm multi-year user rate calculations for Council review.

5. Support Council discussions on future compensation plan recommendations.

Objective: Conditional on the positive outcome of the proposed Public Safety Sales Tax discussion, provide Council with modeling analysis of both Civilian and Public Safety salary plans so to allow for the understanding of the costs of future salary awards and associated revenue requirements to make said awards a reality.

- Coordinate with Fire and Police representatives, Police/Fire Management and City administration a doable multi-year step plan that provides communication of future salary awards for Public Safety
- Model those costs within the Public Safety Sales Tax Fund
- Model the General Fund Budget to establish a base-budget for Public Safety operations
- Establish rules for growth treatment and future revenue sharing between the Sales Tax Fund and General Fund
- In coordination with Human Resources, develop a merit based, market justified compensation standard for Civilian employees
- Analyze on a multi-fund basis the cost requirements of the Civilian plan.

YEAR 2014 BUDGET DETAIL
ACCOUNTING & FINANCE

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.30.130.02.4001	Salaries	\$ 378,021	\$ 383,100	\$ 401,109	\$ 400,714	\$ 425,060
10.30.130.02.4004	Overtime	-	-	20	296	520
10.30.130.02.4015	Opt Out (Health Insurance)	3,492	6,984	7,770	7,171	7,010
10.30.130.02.4017	Health Insurance Rebate	-	84	72	-	-
10.30.130.02.4018	Health Savings Account	-	-	-	186	800
10.30.130.02.4101	Social Security	28,070	28,733	29,873	30,403	33,100
10.30.130.02.4102	LAGERS Retirement Program	20,985	25,345	29,976	41,643	42,830
10.30.130.02.4104	Workers Compensation	1,002	701	549	717	990
10.30.130.02.4105	Health Insurance	41,094	40,521	43,298	52,452	62,200
10.30.130.02.4106	Life Insurance	252	251	218	193	200
10.30.130.02.4107	Dental Insurance	2,502	2,567	2,822	2,906	3,280
10.30.130.02.4112	Vision Insurance	-	265	568	590	720
10.30.130.02.4116	Disability Insurance	511	509	440	364	360
10.30.130.04.5001	General Supplies	3,198	4,196	4,721	5,000	5,000
10.30.130.04.5110	Copier Lease	1,948	2,149	2,222	2,311	2,300
10.30.130.04.5120	Outside Printing	4,409	5,337	5,094	2,792	2,920
10.30.130.06.5210	Training Travel	308	4,200	2,602	5,000	10,000
10.30.130.06.5251	Registration Fees	345	801	785	1,000	1,000
10.30.130.08.5306	Audit Fees	50,320	56,830	53,385	52,700	54,500
10.30.130.08.5346	Financial Services	19,933	19,712	35,549	36,000	37,800
10.30.130.08.5371	Advertising	68	97	-	-	-
10.30.130.08.5379	Legal Ads	-	-	78	400	400
10.30.130.08.5397	Contract Labor	-	1,370	5,416	-	-
10.30.130.08.5399	Miscellaneous Fees	31,408	35,674	33,458	36,000	72,120
10.30.130.12.5453	Mobile Phones	693	-	300	-	-
10.30.130.14.5541	Vehicle Maintenance	47	-	28	-	-
10.30.130.14.5551	Office Equipment Maintenance	1,083	1,088	1,249	1,762	1,200
10.30.130.14.5591	Software Maintenance	100	100	610	1,100	1,000
10.30.130.16.5715	Casualty Insurance	4,272	3,120	1,714	1,597	1,800
10.30.130.18.5601	Minor Equipment	120	1,538	-	1,350	2,000
10.30.130.18.5603	Minor Software	-	33	-	-	-
10.30.130.38.5801	Over/Short	481	(9)	(70)	-	100
10.30.130.38.5803	Meeting Expense	127	105	-	100	250
10.30.130.38.5808	Postage	26,093	24,782	23,000	22,500	17,800
10.30.130.38.5810	Publications	191	-	361	50	50
10.30.130.38.5811	Membership Dues	1,025	1,646	1,236	1,400	1,400
10.30.130.38.5989	Miscellaneous Expenses	-	164	52	100	100
TOTALS		\$ 622,097	\$ 651,990	\$ 688,504	\$ 708,797	\$ 788,810

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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. 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 FY2014, along with a brief look at historical staffing levels, are as follows:

Position Title	2010	2011	2012	2013	2014 Budget
Administrative Assistant	0.5	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	8	9	9	9	9
Communications Supervisor	1	1	1	1	1
Deputy Police Chief	1	1	1	0	0
Parking Control Officer	0	0	0	0	0
Police Captain	1	1	1	2	2
Police Chief	1	1	1	1	1
Police Corporal	4	4	4	4	4
Police Lieutenant	4	4	4	2	2
Police Officer	24	25	26	25	25
Police Sergeant	6	6	5	6	6
Records Technician	3	3	3	3	3
Support Services Supervisor	0	0	1	1	1
Total	56	58	59	57	57

Previous Year's Goals and Objectives:

The Police Department's FY2013 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: Efforts toward further policy and procedure revisions will continue with planned integration through Midwest Public Risk and Lexipol. Such efforts commenced September 1, 2013 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.

Update: Progress toward further policy and procedure revisions through Midwest Public Risk and Lexipol continues with completion in 2014. 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. Also, the department completed a risk management data analysis concerning past officer injuries, lost work time, and workers' compensation claims. The risk management study will aid in identifying and mitigating injury and other health risks for officers and help with the planning of wellness initiatives.

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.

Update: A handcuffing and expandable baton training course was completed by a training officer with the aim of expanding in house defensive tactics training. Prior to conducting in house defensive tactics training sessions the specially trained officer left City employment to pursue a career opportunity with another area police department. Accordingly, the department will continue to pursue options for defensive tactics training. In addition, an officer is now trained and certified to conduct in house Verbal Judo conflict communications training of officers. In 2013 staffing issues inhibited the conduct of Verbal Judo training sessions for all officers however this valuable training for all officers will commence in 2014. Also In 2013, the Police Department hosted firearms training for other law enforcement agencies which enabled Liberty Police Department Officers to attend the training tuition free. In addition, the department continued to address community concerns about traffic safety through targeted traffic enforcement efforts in high accident areas. In 2013, traffic accidents, as well as citations issued, declined in the Kansas Street Corridor. Through June of 2013, there were 53 accidents and officers issued 282 total traffic citations in the Kansas Street Corridor. For the same time period in 2012 there were 76 accidents and officers issued 436 citations in the Kansas Street Corridor. Comparing the first six months of 2012 with the first six months of 2013, accidents decreased 30% and citations decreased nearly 35% in the Kansas Street Corridor. The reduction in accidents may be due to a variety of factors, including changes in traffic patterns, roadway development, and weather. The number of citations issued declined in part due to police department staffing issues.

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.

Update: Through June of 2013 the Criminal Investigations Unit has achieved a 42% 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. A study of police photographic lineups for suspect identification by victims and witnesses is on hold to ensure department compliance with anticipated Missouri legislation. Also in 2013, the department received funding from the City Council to replace the aging police mugshot camera system with a more efficient system from DataWorks plus Inc. The new mugshot system interfaces with the existing Computer Aided Dispatch (CAD), Records Management System (RMS), and Livescan laser fingerprint system, which significantly reduces time and errors in data entry. The new DataWorks Plus system also provides accurate and consistent mugshot images for the creation of photographic lineups beneficial for use in the investigative process.

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.

Update: The Liberty Police Department School Resource Officer (SRO) program successfully continues with existing resources in support of the Liberty School District after the grade re-configuration of the school buildings. Since 2010 the SRO's continue to divide their time in support of the two high schools. In 2013 the 10-week LIFE educational program was presented to all 6th grade students in the Liberty School District by Liberty Police Department SRO's. The instruction of the LIFE program resulted in graduation ceremonies in honor of more than 950 6th grade middle school students who successfully completed the program.

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 2013 to explore the merits and possible efficiencies of shared services, technology, and equipment within Clay County. In 2013, the consortium engaged the services of a professional consulting firm for a public safety answering points (PSAP) Consolidation Feasibility Study.

Update: The City of Liberty Police and Fire radio system experienced significant malfunctions early in 2013. On an intermittent basis for brief periods all radio

frequencies would fail, which posed a significant public safety issue. Maintenance vendors were in conflict over how to address the VHF radio system malfunctions. To troubleshoot the radio system and to identify critical radio system issues for the present and future, the assistance of expert radio engineering firm Tusa Consulting Services was enlisted. Based upon Tusa findings and recommendations from the Police and Fire Departments, the City Council unanimously approved an agreement with Motorola for the purchase and installation of a new UHF public safety radio system and related accessories for transition to the Metropolitan Area Regional Radio System (MARRS). The MARRS network equipment is Project 25 compliant. Project 25 (P25 or APCO-25) is a set of standards for digital radio communications for federal, state and local public safety agencies in North America for emergency interoperable radio communications. Aging analog radio equipment and lack of interoperability prompted most other local governments in the area to have previously transitioned to the MARRS network. In November 2013 the City of Liberty Police and Fire radio system joined most other area agencies and successfully switched over to the MARRS system. The transition process is ongoing with installation of new equipment in the Communications Center. On a related issue, the public safety answering points (PSAP) consolidation feasibility study final report was completed by the consultant, Intertech Associates. It was submitted to the Clay County Public Safety Dispatch Consortium and is currently under review with separate committees to research key areas such as budget, staffing, governance etc.

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.

Update: Due to the unanticipated replacement of the Public Safety radio system in 2013 the e-ticketing project was postponed. The Police Department continues to pursue options to 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.

Update: The partnership with the PetSmart Charities Adoption Program continues along with public awareness efforts in support of quality adoption dispositions for shelter animals. Through the end of October 2013, a total of 116 animals were successfully adopted from the Liberty Animal Shelter, which is on pace to meet or exceed 2012 adoption efforts (a total of 130 animals were successfully adopted in 2012). Many other animals were returned to their owners, or transferred to rescue groups or other agencies. In addition, the overall euthanasia rate has continued to decline due to focused efforts of Animal Control personnel and continued partnership with the PetSmart Charities Adoption Program. Through the end of October 2013 the total number of animals taken in at the Animal Shelter was 411 - of that number, 81 had to be euthanized for a euthanasia rate of 19.7%. In comparison, the total euthanasia rate for 2012 was 35.3%, and for 2011 it was 36.7%.

FY2014 Goals and Objectives:

The Police Department's FY2014 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: In conjunction with the Human Resources Department, help plan and coordinate wellness initiatives with the focus on improving employee quality of life and mitigation of health risks; along with a reduction of employee injuries, lost work time, and workers' compensation claims. Improve employee driver safety practices in an effort to reduce accidents by working with the Human Resources Department to implement a safe driver training program. Also, progress toward further policy and procedure revisions through Midwest Public Risk and Lexipol continues with expected completion in 2014. 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: Replace the aging Watchguard DV1 in car video (DVD) system with a newer technology high definition wireless in car video system. Such a system would improve efficiency as police supervisors would no longer have to replace DVD's in the patrol car video units and video footage would automatically upload wirelessly to a server enabled for the police department to access video evidence. In addition, work with other area

law enforcement agencies in a cooperative effort to enhance operations procedures. One area of Northland law enforcement interagency cooperation will be to enhance police ability to handle missing person cases. Another area of Northland law enforcement interagency cooperation will be to target impaired drivers through the Northland DUI Task Force.

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.

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: Progress cooperatively with the Liberty School District towards an additional SRO position, with funding provided by the school district. The new SRO would be dedicated to handling the increased workload which has resulted since Liberty North High School opened in 2010. Continue instruction of the Liberty Intervention Focusing on Education (LIFE) curriculum for 6th grade students in the school district. The LIFE curriculum includes the Science Based Drug Education (SBDE) program which covers such topics as brain functions and processes, the three major drug categories, the gateway theory, and the damaging effects of specific drugs. There is also a component which covers sexual harassment in the school setting. In addition, the LIFE curriculum includes a program called i-SAFE, which is an internet safety program covering cyber security, bullying, personal safety, and predators.

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: All aspects of the transition to the Metropolitan Area Regional Radio System (MARRS) system will continue to be monitored. The MARRS transition process continues with scheduled installation of new radio equipment in the Communications Center. Once installation is complete, transfer out of the temporary communications center is slated for early in 2014. In addition, 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. The consortium engaged the services of a professional consulting firm for a public safety answering points (PSAP) Consolidation Feasibility Study. The final report was completed in 2013 by the consultant, Intertech Associates, and the findings are under review with separate committees to research key areas such as budget, staffing, governance etc.

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. Continue to pursue options with the aim of reducing data entry, minimizing errors, improving efficiency and customer service, as well as enhancing coordination between the police department and municipal court.

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.

YEAR 2014 BUDGET DETAIL
POLICE ADMINISTRATION

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.40.500.02.4001	Salaries	\$ 114,102	\$ 118,143	\$ 119,370	\$ 181,284	\$ 189,160
10.40.500.02.4004	Overtime	94	89	175	1,500	1,030
10.40.500.02.4015	Opt Out (Health Insurance)	-	873	3,492	3,498	3,500
10.40.500.02.4017	Health Insurance Rebate	-	16	-	-	-
10.40.500.02.4101	Social Security	8,250	7,497	9,219	13,831	14,550
10.40.500.02.4102	LAGERS Retirement Program	5,452	9,369	11,295	26,178	28,250
10.40.500.02.4104	Workers Compensation	354	997	1,904	3,585	5,840
10.40.500.02.4105	Health Insurance	14,871	9,200	4,863	17,896	13,080
10.40.500.02.4106	Life Insurance	52	48	46	66	70
10.40.500.02.4107	Dental Insurance	988	655	644	1,514	1,280
10.40.500.02.4112	Vision Insurance	-	30	240	442	350
10.40.500.02.4116	Disability Insurance	71	112	76	90	90
10.40.500.04.5001	General Supplies	8,501	13,398	8,579	15,500	15,500
10.40.500.04.5054	Grant Supplies	1,262	6,903	-	500	500
10.40.500.04.5099	Miscellaneous Supplies	-	4,252	1,825	5,600	5,600
10.40.500.04.5120	Outside Printing	718	217	521	1,100	1,100
10.40.500.06.5210	Training Travel	215	2,138	3,940	3,000	7,000
10.40.500.06.5251	Registration Fees	-	225	1,885	2,500	12,500
10.40.500.06.5252	Lodging	-	763	1,529	2,000	7,000
10.40.500.06.5253	Meals Per Diem	-	111	129	500	1,500
10.40.500.06.5259	Other Training Costs	108	-	557	-	-
10.40.500.08.5330	Grant Match Fees	-	767	-	-	-
10.40.500.08.5336	Testing Fees	1,400	1,082	375	1,500	1,500
10.40.500.08.5356	Medical Fees	33	1,400	-	1,000	1,000
10.40.500.08.5399	Miscellaneous Fees	3,068	4,724	7,309	8,500	18,500
10.40.500.12.5453	Mobile Phones	12,257	2,500	1,317	2,000	2,000
10.40.500.14.5521	Vehicle Fuel	72,589	98,374	103,268	116,000	116,000
10.40.500.14.5541	Vehicle Maintenance	49,796	73,918	42,131	36,500	40,000
10.40.500.14.5551	Equipment Maintenance	825	536	350	1,270	1,270
10.40.500.16.5711	Property Insurance	174	180	180	210	250
10.40.500.16.5715	Casualty Insurance	321,752	290,592	368,683	362,693	375,000
10.40.500.18.5601	Minor Equipment	-	30,850	50,322	57,750	57,750
10.40.500.18.5606	Vehicle Changeover Costs	-	13,156	-	27,630	27,630
10.40.500.24.6003	Lease Principal	-	-	32,102	33,080	211,840
10.40.500.24.6013	Lease Interest	-	-	2,737	1,770	49,270
10.40.500.24.6023	Lease Service Fees	-	1,320	-	-	-
10.40.500.36.7101	Vehicles	-	193,192	-	131,616	135,000
10.40.500.36.7201	Capital Equipment	23,235	-	15,174	15,640	15,640
10.40.500.36.7203	Software	-	29,288	-	-	-
10.40.500.38.5803	Meeting Expense	494	764	968	1,500	1,500
10.40.500.38.5810	Publications	694	941	333	1,000	1,000
10.40.500.38.5811	Membership Dues	1,455	1,417	1,747	2,800	3,000
10.40.500.38.5812	Clothing Expense	28,251	42,247	38,292	33,000	35,000
10.40.500.38.5989	Miscellaneous Expenses	418	438	72	600	600
TOTALS		\$ 671,477	\$ 962,719	\$ 835,649	\$ 1,116,643	\$ 1,401,650

YEAR 2014 BUDGET DETAIL

POLICE PATROL UNIT

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.40.501.02.4001	Salaries	\$ 1,379,688	\$ 1,400,986	\$ 1,426,524	\$ 1,432,894	\$ 1,464,550
10.40.501.02.4002	Part-time	41,779	41,825	41,425	41,880	43,500
10.40.501.02.4004	Overtime	106,279	123,243	127,040	115,000	124,630
10.40.501.02.4015	Opt Out (Health Insurance)	8,730	28,809	27,645	33,228	35,040
10.40.501.02.4017	Health Insurance Rebate	-	96	96	-	-
10.40.501.02.4101	Social Security	111,840	116,731	117,909	119,521	126,510
10.40.501.02.4102	LAGERS Retirement Program	114,642	130,750	148,391	226,450	246,880
10.40.501.02.4104	Workers Compensation	47,256	35,738	31,018	41,540	56,380
10.40.501.02.4105	Health Insurance	220,728	177,175	204,889	209,274	244,030
10.40.501.02.4106	Life Insurance	864	878	787	709	730
10.40.501.02.4107	Dental Insurance	14,227	13,357	13,458	12,936	13,430
10.40.501.02.4112	Vision Insurance	-	920	2,210	2,853	3,510
10.40.501.02.4116	Disability Insurance	2,017	1,973	1,718	1,506	1,500
10.40.501.04.5006	Vehicle Supplies	235	235	-	500	500
10.40.501.04.5050	SWAT Team Supplies	1,140	701	872	1,000	1,000
10.40.501.04.5051	Armory Supplies	14,063	10,985	13,791	17,000	20,000
10.40.501.04.5099	Miscellaneous Supplies	2,309	-	-	-	-
10.40.501.06.5210	Training Travel	-	-	270	-	-
10.40.501.08.5329	Contra Labor	144	96	48	-	-
10.40.501.14.5541	Vehicle Maintenance	331	246	-	-	-
10.40.501.14.5559	Misc. Equipment Maintenance	4,200	2,242	351	2,500	2,500
10.40.501.18.5601	Minor Equipment	16,761	94	-	-	-
10.40.501.18.5602	Neighborhood Watch Equipment	415	659	-	500	500
TOTALS		\$ 2,087,651	\$ 2,087,739	\$ 2,158,441	\$ 2,259,291	\$ 2,385,190

YEAR 2014 BUDGET DETAIL

POLICE INVESTIGATION UNIT

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.40.502.02.4001	Salaries	\$ 251,035	\$ 253,088	\$ 262,821	\$ 263,223	\$ 269,700
10.40.502.02.4004	Overtime	18,645	14,915	14,481	12,000	12,360
10.40.502.02.4015	Opt Out (Health Insurance)	3,492	10,185	7,566	2,916	-
10.40.502.02.4017	Health Insurance Rebate	-	48	56	-	-
10.40.502.02.4101	Social Security	20,187	20,845	21,162	20,712	21,580
10.40.502.02.4102	LAGERS Retirement Program	21,021	24,231	27,409	40,402	42,880
10.40.502.02.4104	Workers Compensation	6,576	4,921	4,192	6,510	9,740
10.40.502.02.4105	Health Insurance	30,273	13,933	23,638	41,200	53,330
10.40.502.02.4106	Life Insurance	173	172	152	131	140
10.40.502.02.4107	Dental Insurance	2,633	2,693	2,621	2,501	2,560
10.40.502.02.4112	Vision Insurance	-	185	309	340	430
10.40.502.02.4116	Disability Insurance	406	404	352	301	300
10.40.502.04.5099	Miscellaneous Supplies	21	-	-	-	-
10.40.502.18.5601	Minor Equipment	5,473	-	-	-	-
10.40.502.38.5802	Metro Drug Squad	7,408	6,220	8,654	9,000	10,000
TOTALS		\$ 367,342	\$ 351,839	\$ 373,410	\$ 399,236	\$ 423,020

YEAR 2014 BUDGET DETAIL
YOUTH RESOURCE SERVICES

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.40.507.02.4001	Salaries	\$ 138,461	\$ 134,650	\$ 143,115	\$ 141,932	\$ 149,190
10.40.507.02.4004	Overtime	11,102	9,248	14,424	13,520	13,930
10.40.507.02.4015	Opt Out (Health Insurance)	1,746	3,492	2,619	-	-
10.40.507.02.4017	Health Insurance Rebate	-	48	48	-	-
10.40.507.02.4101	Social Security	11,170	10,887	11,802	11,332	12,480
10.40.507.02.4102	LAGERS Retirement Program	11,651	11,694	15,345	22,289	24,790
10.40.507.02.4104	Workers Compensation	4,392	3,336	2,899	4,044	5,630
10.40.507.02.4105	Health Insurance	18,199	14,512	18,520	30,564	35,380
10.40.507.02.4106	Life Insurance	104	103	90	79	80
10.40.507.02.4107	Dental Insurance	1,635	1,667	1,616	1,553	1,590
10.40.507.02.4112	Vision Insurance	-	-	-	256	340
10.40.507.02.4116	Disability Insurance	162	162	141	180	180
10.40.507.04.5099	Miscellaneous Supplies	1,000	-	-	-	-
10.40.507.08.5395	Lease Payments	4,000	4,200	4,800	5,000	5,000
10.40.507.14.5559	Misc. Equipment Maintenance	-	19	-	100	100
10.40.507.18.5601	Minor Equipment	8	-	-	-	-
TOTALS		\$ 203,630	\$ 194,017	\$ 215,419	\$ 230,849	\$ 248,690

YEAR 2014 BUDGET DETAIL
POLICE COMMUNICATIONS

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.40.511.02.4001	Salaries	\$ 343,027	\$ 370,305	\$ 385,235	\$ 381,496	\$ 392,440
10.40.511.02.4004	Overtime	29,933	31,814	36,201	34,000	30,900
10.40.511.02.4015	Opt Out (Health Insurance)	-	-	1,746	3,498	3,500
10.40.511.02.4017	Health Insurance Rebate	-	96	156	60	-
10.40.511.02.4101	Social Security	27,072	28,995	30,649	30,970	32,390
10.40.511.02.4102	LAGERS Retirement Program	20,464	25,065	31,433	43,731	43,900
10.40.511.02.4104	Workers Compensation	960	693	549	727	980
10.40.511.02.4105	Health Insurance	66,904	74,630	75,842	75,954	87,700
10.40.511.02.4106	Life Insurance	311	334	305	263	270
10.40.511.02.4107	Dental Insurance	4,537	5,077	4,999	4,870	5,120
10.40.511.02.4112	Vision Insurance	-	348	899	1,287	1,510
10.40.511.02.4116	Disability Insurance	569	623	551	482	480
10.40.511.04.5052	Property Room Supplies	742	1,185	1,407	1,000	1,000
10.40.511.04.5053	Jail Supplies	7	47	122	500	500
10.40.511.04.5099	Miscellaneous Supplies	161	-	-	-	-
10.40.511.08.5373	Prisoner Housing Expense	36,635	34,846	39,322	34,000	34,000
10.40.511.14.5559	Misc. Equipment Maintenance	31,955	19,879	26,069	26,000	26,000
10.40.511.18.5601	Minor Equipment	696	-	-	-	-
10.40.511.38.5808	Postage	6	-	-	-	-
10.40.511.38.5812	Clothing Expense	-	20	-	-	-
TOTALS		\$ 563,978	\$ 593,955	\$ 635,486	\$ 638,838	\$ 660,690

YEAR 2014 BUDGET DETAIL
POLICE RECORDS UNIT

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.40.512.02.4001	Salaries	\$ 267,351	\$ 247,244	\$ 282,724	\$ 147,034	\$ 157,690
10.40.512.02.4004	Overtime	1,075	1,183	133	500	1,030
10.40.512.02.4015	Opt Out (Health Insurance)	1,746	3,492	6,111	6,414	7,010
10.40.512.02.4017	Health Insurance Rebate	-	48	96	-	-
10.40.512.02.4101	Social Security	20,302	17,486	19,893	11,574	12,410
10.40.512.02.4102	LAGERS Retirement Program	17,040	18,925	20,375	17,298	20,060
10.40.512.02.4104	Workers Compensation	2,712	1,986	979	673	370
10.40.512.02.4105	Health Insurance	28,411	26,370	24,276	11,664	6,670
10.40.512.02.4106	Life Insurance	173	156	154	101	110
10.40.512.02.4107	Dental Insurance	2,357	2,071	1,976	1,453	1,590
10.40.512.02.4112	Vision Insurance	-	60	150	448	610
10.40.512.02.4116	Disability Insurance	325	376	378	230	240
10.40.512.04.5001	General Supplies	134	2	-	-	-
10.40.512.04.5110	Copier Lease & Usage	2,868	2,754	2,259	5,500	5,500
10.40.512.08.5393	Regional Alert System	11,981	10,709	8,285	10,000	12,000
10.40.512.14.5559	Misc. Equipment Maintenance	207	271	-	1,600	1,600
10.40.512.14.5591	Software Maintenance	1,188	1,188	1,188	1,600	1,600
10.40.512.18.5601	Minor Equipment	4,434	-	38	400	400
10.40.512.38.5808	Postage	528	231	196	500	500
TOTALS		\$ 362,830	\$ 334,553	\$ 369,211	\$ 216,989	\$ 229,390

YEAR 2014 BUDGET DETAIL
ANIMAL CONTROL UNIT

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.40.513.02.4001	Salaries	\$ 73,006	\$ 57,260	\$ 63,765	\$ 64,343	\$ 64,730
10.40.513.02.4002	Part-time	13,787	14,458	14,815	14,470	15,370
10.40.513.02.4004	Overtime	1,681	3,236	1,987	4,000	4,120
10.40.513.02.4017	Health Insurance Rebate	-	80	96	-	-
10.40.513.02.4101	Social Security	6,533	5,601	6,029	6,200	6,520
10.40.513.02.4102	LAGERS Retirement Program	4,291	3,093	4,484	8,142	10,620
10.40.513.02.4104	Workers Compensation	3,672	2,053	972	1,270	1,690
10.40.513.02.4105	Health Insurance	11,089	8,503	10,428	15,234	21,030
10.40.513.02.4106	Life Insurance	31	47	61	53	60
10.40.513.02.4107	Dental Insurance	1,051	776	723	817	970
10.40.513.02.4112	Vision Insurance	-	36	72	75	80
10.40.513.02.4116	Disability Insurance	169	118	71	60	60
10.40.513.04.5001	General Supplies	116	243	814	500	500
10.40.513.04.5003	Medical Supplies	2,952	5,380	3,637	3,200	3,200
10.40.513.04.5008	Building Maintenance	583	4,891	2,288	2,000	2,000
10.40.513.04.5009	Maintenance Materials	666	40	16	-	-
10.40.513.04.5010	Chemicals	1,695	1,132	1,626	1,000	1,000
10.40.513.04.5013	Food	925	1,071	905	1,000	1,000
10.40.513.04.5099	Miscellaneous Supplies	403	-	-	-	-
10.40.513.08.5358	Veterinary Services	6,881	5,003	5,064	4,000	5,000
10.40.513.08.5381	Refuse Collection Fees	66	-	-	200	200
10.40.513.08.5389	Other Fees	40	-	75	100	100
10.40.513.12.5401	Electric	3,195	5,562	2,927	2,100	2,100
10.40.513.12.5421	Natural Gas	3,269	2,967	2,416	2,500	2,500
10.40.513.14.5541	Vehicle Maintenance	-	-	15	-	-
10.40.513.14.5551	Office Equipment Maintenance	125	-	-	-	-
10.40.513.14.5559	Misc. Equipment Maintenance	6,577	2,065	1,807	3,000	3,000
10.40.513.14.5571	Building Maintenance	55	494	254	440	440
10.40.513.14.5575	Grounds/Landscaping Maint.	-	43	-	200	200
10.40.513.16.5711	Property Insurance	126	126	132	170	200
10.40.513.18.5601	Minor Equipment	110	-	-	-	-
TOTALS		\$ 143,095	\$ 124,280	\$ 125,479	\$ 135,074	\$ 146,690

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	2013 Proj.
Dispatch to Enroute	1.38	1.42	1.37	1.36	1.32
Enroute to On Scene	3.60	3.77	3.81	3.88	3.94
Dispatch to On Scene	4.98	5.19	5.17	5.24	5.26

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	2013 Proj.
Fire	2,897	3,336	3,338	3,459	3,816
EMS Pt. Contacts	3,138	3,299	3,232	3,311	3,295
EMS Pt. Transports	2,665	2,367	2,290	2,357	2,634
Total Responses	3,741	4,265	4,200	4,299	4,402

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 FY2014, along with a brief look at historical staffing levels, are as follows:

Position Title	2010	2011	2012	2013	2014 Budget
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Assistant Chief-Shift Commander	3	3	3	3	3
Deputy Fire Chief	1	1	0	0	0
Division Chief-Fire Marshal	1	1	1	1	1
Division Chief-Training	0	0	1	1	1
Fire Captain	9	9	9	9	9
Fire Chief	1	1	1	1	1
Firefighter/EMT	9	9	9	9	12
Firefighter/Paramedic	22	22	24	24	24
Total	46.5	46.5	48.5	48.5	51.5

Previous Year’s Goals and Objectives:

The Fire Department's FY2013 goals and objectives were as follows:

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.

Update: The FD reviewed the past several years of overtime expenses. During this review it was determined that our staffing could be increased without additional burden to the General Fund. The utilization of current overtime funding for the hiring of personnel will drastically reduce overtime expenses, while enhancing service approximately 33% of the time, by increasing the staffing on Pumper 2 from 2 to 3 when personnel are available. The exposure of overtime is not reduced, but it was found to be a better use of current funds while potentially enhancing the provided service. The three new positions are budgeted within the FY2014 budget.

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.

Update: The FD continues to monitor current response times as well as looking for ways to improve the “Dispatch to Enroute” time. The established goal for the Department is 1.25 minutes for “Dispatch to Enroute.” The time is figured by averaging all responses by the department within the year. The established goal for responses from time of

Dispatch to Enroute for day time responses is one (1) minute. The established goal for responses from time of Dispatch to Enroute for night time responses is two (2) minutes. The average response time has continued to decline. In 2010, the average Dispatch to Enroute time was 1.42 minutes. The average Dispatch to Enroute time for 2013 is projected to be 1.32 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.

Update: The FD is completing year three (3) of the ten (10) year plan established for 2011-2021. During this time the Department has replaced all apparatus with the exception of our Fire Pumpers and one (1) staff vehicle. In addition, multiple pieces of equipment have also been replaced. The plan has been updated through 2023, along with reviewing the list of established priorities.

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.

Update: A promotional process for the position of Captain was completed in the first quarter of 2013. As outlined within our General Operating Guideline the Department established an eligibility list of the top four (4) candidates. The top two (2) candidates have been promoted during 2013. The list is set to expire on December 31, 2014.

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 an eligibility list for future hiring opportunities.

Update: The Department conducted several processes during 2013 for the position of Firefighter/Paramedic as well as one (1) process for the position of Firefighter/EMT. The Firefighter/Paramedic processes allowed us to hire three (3) new personnel. The Firefighter/EMT process enabled us to establish a list for this position with five (5) personnel.

FY2014 Goals and Objectives:

The Fire Department's FY2014 goals and objectives include the following:

1. Goal: 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.

2. Goal: Establish an eligibility list and fill vacancies for the position of Firefighter/Paramedic.

Objective: The Department will publicize, review, and rate potential candidates for the position of Firefighter/Paramedic to establish and maintain an eligibility list for future hiring opportunities as well as to fill current vacancies.

3. Goal: Establish Specifications for and complete the purchase of three (3) replacement Fire Pumps.

Objective: Utilizing the Labor/Management initiative the Department will create specifications, establish a recommendation for purchase, monitor the build process, complete a final delivery inspection, and train eligible personnel on the operations and use of the new apparatus by year end.

4. Goal: 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.

5. Goal: Review and make a recommendation on the continuation of the Emergency Medical Services Continuing Education Unit contract with the Central Jackson County Fire Protection District.

Objective: The current contract is in its final year of renewals. The Department will review the current process while reviewing other opportunities, to determine if this is the best fit for this organizational need.

YEAR 2014 BUDGET DETAIL
FIRE ADMINISTRATION

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.50.300.02.4001	Salaries	\$ 132,611	\$ 105,886	\$ 116,573	\$ 114,768	\$ 118,210
10.50.300.02.4004	Overtime	94	89	-	-	-
10.50.300.02.4101	Social Security	8,775	7,720	8,565	8,571	9,040
10.50.300.02.4102	LAGERS Retirement Program	11,988	12,515	14,381	19,427	20,120
10.50.300.02.4104	Workers Compensation	330	1,752	3,495	5,054	7,180
10.50.300.02.4105	Health Insurance	17,600	13,465	15,741	17,882	20,760
10.50.300.02.4106	Life Insurance	52	112	46	40	40
10.50.300.02.4107	Dental Insurance	1,264	524	958	907	930
10.50.300.02.4112	Vision Insurance	-	120	240	252	270
10.50.300.02.4116	Disability Insurance	49	115	106	90	90
10.50.300.04.5001	General Supplies	2,585	2,507	2,253	2,526	2,500
10.50.300.04.5009	Maintenance Materials	314	491	596	500	500
10.50.300.04.5010	Chemicals	169	-	-	-	-
10.50.300.04.5013	Food	844	821	726	1,004	2,000
10.50.300.04.5017	Equipment Supplies	-	6	-	7	-
10.50.300.04.5099	Miscellaneous Supplies	-	72	37	-	-
10.50.300.04.5110	Copier Lease	1,184	1,177	961	1,250	1,200
10.50.300.04.5120	Outside Printing	-	230	351	40	250
10.50.300.06.5251	Registration Fees	120	-	951	-	-
10.50.300.06.5253	Lodging & Meals	-	-	35	-	-
10.50.300.06.5259	Training Costs	-	-	365	2,601	2,500
10.50.300.08.5369	Pest Control/Cleaning	1,134	866	906	1,250	1,260
10.50.300.08.5381	Refuse Collection Fees	317	-	-	-	-
10.50.300.08.5392	Employment Testing	-	970	-	1,340	1,500
10.50.300.08.5399	Miscellaneous Fees	-	1,035	28	-	-
10.50.300.12.5401	Electric	20,668	16,615	18,963	16,530	21,000
10.50.300.12.5421	Natural Gas	7,818	7,301	6,072	10,467	11,000
10.50.300.14.5521	Vehicle Fuel	4,282	1,198	3,619	4,055	4,100
10.50.300.14.5541	Vehicle Maintenance	5,311	4,236	2,144	942	750
10.50.300.14.5551	Office Equipment Maintenance	4,035	1,994	881	-	1,500
10.50.300.14.5553	Emergency Mgmt Maintenance	4,387	1,097	10,139	1,983	10,000
10.50.300.14.5559	Misc. Equipment Maintenance	13	255	-	37	-
10.50.300.14.5571	Building Maintenance	13,947	17,925	31,506	24,725	20,000
10.50.300.14.5575	Grounds/Landscaping Maint.	80	283	814	4,353	1,500
10.50.300.16.5711	Property Insurance	3,420	4,158	4,662	5,328	6,150
10.50.300.16.5715	Casualty Insurance	1,422	1,038	580	541	610
10.50.300.18.5601	Minor Equipment	35	-	-	4,157	-
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	-	-	-	-
10.50.300.36.7201	Capital Equipment	138,023	31,810	24,742	-	-
10.50.300.38.5808	Postage	9	382	830	477	500
10.50.300.38.5811	Membership Dues	954	604	612	1,164	650
10.50.300.38.5812	Clothing Expense	438	769	446	500	500
TOTALS		\$ 433,090	\$ 264,468	\$ 273,323	\$ 252,768	\$ 266,610

YEAR 2014 BUDGET DETAIL
EMERGENCY SERVICES

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.50.301.02.4001	Salaries	\$ 1,960,265	\$ 1,942,619	\$ 2,025,697	\$ 1,979,918	\$ 2,144,030
10.50.301.02.4002	Part-time	145	401	325	241	1,030
10.50.301.02.4003	Out of Class	6,774	8,200	7,838	7,688	10,300
10.50.301.02.4004	Overtime	290,629	288,614	303,202	279,000	85,000
10.50.301.02.4015	Opt Out (Health Insurance)	13,968	30,846	30,992	25,935	21,020
10.50.301.02.4017	Health Insurance Rebate	-	592	652	60	-
10.50.301.02.4018	Health Savings Account	-	-	-	882	5,300
10.50.301.02.4101	Social Security	165,013	166,490	173,533	171,222	172,460
10.50.301.02.4102	LAGERS Retirement Program	265,179	289,926	315,848	419,160	420,620
10.50.301.02.4104	Workers Compensation	104,670	101,462	98,427	128,021	165,310
10.50.301.02.4105	Health Insurance	305,248	274,682	305,881	370,440	491,500
10.50.301.02.4106	Life Insurance	1,313	1,316	1,172	1,006	1,130
10.50.301.02.4107	Dental Insurance	22,578	22,693	23,264	22,043	24,320
10.50.301.02.4110	Employee Assistance Program	27	-	-	-	-
10.50.301.02.4112	Vision Insurance	-	498	1,445	2,228	3,420
10.50.301.02.4115	Detail Allowance	56	130	36	32	150
10.50.301.02.4116	Disability Insurance	2,938	3,038	2,681	2,158	2,400
10.50.301.04.5001	General Supplies	163	106	232	665	-
10.50.301.04.5006	Vehicle Supplies	107	163	9,903	1,290	1,500
10.50.301.04.5009	Maintenance Materials	130	115	22	-	-
10.50.301.04.5017	Equipment Supplies	488	876	46	877	500
10.50.301.04.5018	Minor Tools	-	17	238	-	-
10.50.301.04.5019	Radio Supplies	1,556	1,071	2,958	2,257	5,000
10.50.301.04.5020	Station Supplies	6,470	6,541	5,002	5,639	6,500
10.50.301.04.5099	SCBA Supplies	4,620	3,716	3,890	2,500	4,000
10.50.301.06.5259	Training Costs	150	-	325	-	-
10.50.301.14.5521	Vehicle Fuel	26,460	35,058	39,324	39,668	43,000
10.50.301.14.5541	Vehicle Maintenance	40,388	59,079	49,316	40,830	46,000
10.50.301.14.5551	Maintenance-Office Equipment	-	-	374	13	-
10.50.301.14.5552	Radio Maintenance	621	2,292	1,059	1,000	2,000
10.50.301.14.5559	Misc. Equipment Maintenance	6,972	10,360	13,047	6,000	8,000
10.50.301.16.5715	Casualty Insurance	38,953	33,282	29,801	23,420	26,380
10.50.301.18.5601	Minor Equipment	1,180	5,415	5,889	5,234	2,500
10.50.301.38.5812	Clothing Expense	13,642	18,598	19,027	19,516	24,550
10.50.301.38.5813	Protective Clothing	11,647	20,380	22,712	22,158	25,000
TOTALS		\$ 3,292,348	\$ 3,328,578	\$ 3,494,158	\$ 3,581,101	\$ 3,742,920

YEAR 2014 BUDGET DETAIL

EMS SERVICES

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.50.311.02.4001	Salaries	\$ 41,783	\$ 7,500	\$ -	\$ -	\$ -
10.50.311.02.4101	Social Security	3,029	553	-	-	-
10.50.311.02.4102	LAGERS Retirement Program	5,059	983	-	-	-
10.50.311.02.4104	Workers Compensation	174	78	-	-	-
10.50.311.02.4105	Health Insurance	6,472	776	-	-	-
10.50.311.02.4106	Life Insurance	20	3	-	-	-
10.50.311.02.4107	Dental Insurance	372	53	-	-	-
10.50.311.02.4116	Disability Insurance	47	7	-	-	-
10.50.311.04.5003	Medical Supplies	32,968	40,767	48,949	44,065	46,640
10.50.311.04.5010	Chemicals	502	748	942	1,136	1,200
10.50.311.06.5259	Training Costs	-	10,957	10,005	10,000	16,880
10.50.311.08.5356	Medical Fees	7,200	7,200	9,600	12,000	12,000
10.50.311.08.5399	Miscellaneous Fees	150	-	150	150	150
10.50.311.12.5453	Mobile Phones	1,289	-	2,637	3,235	3,250
10.50.311.14.5521	Vehicle Fuel	17,859	24,689	23,315	22,305	24,180
10.50.311.14.5541	Vehicle Maintenance	2,201	1,782	2,015	10,896	12,000
10.50.311.14.5559	Misc. Equipment Maintenance	4,579	7,363	2,911	3,604	4,000
10.50.311.16.5715	Casualty Insurance	810	594	335	310	350
10.50.311.18.5601	Minor Equipment	2,363	1,625	710	7,576	6,500
10.50.311.38.5811	Membership Dues	1,064	835	835	835	840
10.50.311.38.5812	Clothing Expense	152	1,085	-	-	-
TOTALS		\$ 128,092	\$ 107,597	\$ 102,404	\$ 116,112	\$ 127,990

YEAR 2014 BUDGET DETAIL

TRAINING DIVISION

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.50.315.02.4001	Salaries	\$ -	\$ -	\$ -	\$ 31,260	\$ 64,400
10.50.315.02.4004	Overtime	-	-	-	3,000	5,000
10.50.315.02.4101	Social Security	-	-	-	2,621	5,160
10.50.315.02.4102	LAGERS Retirement Program	-	-	-	6,304	12,550
10.50.315.02.4104	Workers Compensation	-	1,134	2,210	3,496	4,980
10.50.315.02.4105	Health Insurance	-	-	-	6,672	14,350
10.50.315.02.4106	Life Insurance	-	-	-	13	30
10.50.315.02.4107	Dental Insurance	-	-	-	303	620
10.50.315.02.4112	Vision Insurance	-	-	-	-	30
10.50.315.02.4116	Disability Insurance	-	-	-	29	60
10.50.315.04.5001	General Supplies	293	50	-	1,000	1,000
10.50.315.04.5024	CERT Supplies	17	1,789	1,861	500	1,000
10.50.315.06.5251	Registration Fees	50	150	50	-	-
10.50.315.06.5253	Lodging & Meals	-	-	1,781	1,750	-
10.50.315.06.5259	Training Costs	-	370	1,039	7,000	31,500
10.50.315.14.5521	Vehicle Fuel	-	-	-	-	3,000
10.50.315.14.5541	Vehicle Maintenance	-	-	85	506	750
10.50.315.16.5715	Casualty Insurance	708	522	292	275	310
10.50.315.38.5811	Membership Dues	-	-	229	300	330
TOTALS		\$ 1,068	\$ 4,016	\$ 7,546	\$ 65,029	\$ 145,070

YEAR 2014 BUDGET DETAIL

FIRE PREVENTION

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.50.321.02.4001	Salaries	\$ 70,843	\$ 71,932	\$ 72,628	\$ 72,265	\$ 74,150
10.50.321.02.4004	Overtime	12,571	8,259	12,044	9,880	10,300
10.50.321.02.4101	Social Security	6,047	5,804	6,118	6,106	6,460
10.50.321.02.4102	LAGERS Retirement Program	9,871	10,745	11,587	15,574	15,710
10.50.321.02.4104	Workers Compensation	564	1,816	3,032	4,727	6,210
10.50.321.02.4105	Health Insurance	9,860	8,802	9,726	11,046	12,820
10.50.321.02.4106	Life Insurance	35	35	31	26	30
10.50.321.02.4107	Dental Insurance	637	655	639	606	620
10.50.321.02.4116	Disability Insurance	81	81	71	60	60
10.50.321.04.5001	General Supplies	332	369	1,357	1,697	1,750
10.50.321.04.5021	Supplies-Learn Not To Burn	6,827	-	261	734	1,000
10.50.321.04.5099	Fire Prevention Supplies	2,445	2,582	4,117	2,148	2,250
10.50.321.06.5251	Registration Fees	-	1,250	780	790	1,000
10.50.321.14.5521	Vehicle Fuel	985	1,200	1,168	1,970	2,070
10.50.321.14.5541	Vehicle Maintenance	2	-	223	856	750
10.50.321.16.5715	Casualty	780	570	317	300	340
10.50.321.38.5810	Publications	810	-	976	1,166	1,200
10.50.321.38.5811	Membership Dues	35	80	50	500	830
10.50.321.38.5812	Clothing Expense	-	89	503	500	500
TOTALS		\$ 122,726	\$ 114,270	\$ 125,629	\$ 130,951	\$ 138,050

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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 FY2014, along with a brief look at historical staffing levels, are as follows:

Position Title	2010	2011	2012	2013	2014 Budget
Administrative Assistant	1	1	1	1	1
Bus Driver	1	1	1	1	1
Senior Center Technician	1	1	1	1	1
Senior Services Manager	1	1	1	1	1
Total	4	4	4	4	4

Previous Year's Goals and Objectives:

The Aging Services FY2013 goals and objectives were as follows:

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.

Update: The Senior Services Division completed a two-pronged survey requesting responses from both 40-59 year olds and those 60 and older. Two open houses were held in the community.

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.

Update: The Over 50 After 5:00 program has not expanded the desired 15% from 2012. Focus on the public input process diverted staff time to that objective and also garnered good information from which programs can be added in 2014.

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.

Update: Complete.

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.

Update: Complete. Preparing for implementation.

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.

Update: Special events have been expanded and improved in level of quality. More lifelong learning programs have been incorporated into the schedule, including wellness Wednesdays. Outreach is challenging given the budget for advertising currently in place.

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.

Update: Liberty Access experienced unexpected shortage of staffing. Due to this shortage, the goal was tabled for 2013.

FY2014 Goals and Objectives:

The Aging Services Department's FY2014 goals and objectives include the following:

1. Goal: Develop programming designed to enhance the spiritual, intellectual, physical and social well-being of growing Baby Boomer generation in the Liberty Community

Objective: Plan and restructure program staffing to allow for greater focus on the Over 50 After 5:00 program planning and development.

2. Goal: Develop programming designed to enhance the spiritual, intellectual, physical and social well-being of seniors in the Liberty Community

Objective: Plan and use the Program Needs Assessment Survey currently being developed for the Parks and Recreation Department, incorporating Senior Services specific questions in the statistically valid survey being developed for the Liberty Community. Use data collected to make informed decisions about programming.

3. Goal: Enhance the quality of life for Liberty's senior adults and physically challenged citizens by providing transportation services in the Liberty Community

Objective: Review requests for transportation and health service provider locations. Identify community needs for transportation services to ensure those requiring essential trips are accommodated and recommend changes to policy if the data supports a need to do so.

4. Goal: Redevelop and redeploy the Department and Division volunteer program.

Objective: Evaluate current volunteer needs within the Parks Department. Create a comprehensive volunteer program to benefit the department and community.

5. Goal: Research potential transportation software programs.

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

YEAR 2014 BUDGET DETAIL
AGING SERVICES - ADMINISTRATION

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.60.481.02.4001	Salaries	\$ 40,440	\$ 43,848	\$ 47,856	\$ 52,656	\$ 54,240
10.60.481.02.4017	Health Insurance Rebate	-	48	48	-	-
10.60.481.02.4101	Social Security	3,097	3,361	3,668	4,030	4,150
10.60.481.02.4102	LAGERS Retirement Program	2,226	2,856	3,596	5,426	5,370
10.60.481.02.4104	Workers Compensation	108	75	63	90	130
10.60.481.02.4105	Health Insurance	5,070	4,776	5,214	5,832	6,670
10.60.481.02.4106	Life Insurance	35	35	31	26	30
10.60.481.02.4107	Dental Insurance	361	371	362	342	350
10.60.481.02.4112	Vision Insurance	-	-	-	39	80
10.60.481.02.4116	Disability Insurance	-	-	-	-	60
10.60.481.04.5001	General Supplies	217	333	402	480	480
10.60.481.04.5063	Christmas Tree Commission	350	824	1,210	1,150	1,150
10.60.481.04.5099	Miscellaneous Supplies	98	27	27	-	-
10.60.481.04.5110	Copier Lease	265	98	-	1,925	2,100
10.60.481.04.5120	Outside Printing	-	-	142	286	300
10.60.481.06.5210	Training Travel	-	-	-	2,383	3,790
10.60.481.06.5249	Other Travel	595	175	63	250	270
10.60.481.08.5399	Miscellaneous Fees	-	-	-	-	200
10.60.481.12.5453	Mobile Phones	-	-	-	-	240
10.60.481.16.5715	Casualty Insurance	462	342	194	185	210
10.60.481.18.5601	Minor Equipment	-	4,795	-	-	60
10.60.481.38.5803	Meeting Expense	8	117	240	378	390
10.60.481.38.5811	Membership Dues	20	45	210	185	220
10.60.481.38.5989	Miscellaneous Expense	-	38	-	100	-
TOTALS		\$ 53,351	\$ 62,163	\$ 63,326	\$ 75,763	\$ 80,490

YEAR 2014 BUDGET DETAIL
AGING SERVICES - ACCESS BUS SERVICE

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.60.482.02.4001	Salaries	\$ 63,132	\$ 63,928	\$ 65,004	\$ 65,623	\$ 66,340
10.60.482.02.4002	Part-time	7,873	9,486	10,691	12,240	15,600
10.60.482.02.4004	Overtime	77	-	-	100	100
10.60.482.02.4015	Opt Out (Health Insurance)	-	-	-	1,752	3,500
10.60.482.02.4017	Health Insurance Rebate	-	48	48	-	-
10.60.482.02.4101	Social Security	5,119	5,281	5,355	5,880	6,320
10.60.482.02.4102	LAGERS Retirement Program	3,477	4,148	4,834	6,825	6,940
10.60.482.02.4104	Workers Compensation	2,784	1,872	1,309	1,810	2,510
10.60.482.02.4105	Health Insurance	15,830	15,096	15,558	8,955	6,670
10.60.482.02.4106	Life Insurance	69	69	61	53	50
10.60.482.02.4107	Dental Insurance	1,274	1,309	1,278	1,211	1,240
10.60.482.02.4112	Vision Insurance	-	-	24	66	140
10.60.482.02.4116	Disability Insurance	81	81	71	60	60
10.60.482.04.5120	Outside Printing	313	-	313	320	320
10.60.482.06.5251	Registration Fees	108	-	-	-	-
10.60.482.08.5399	Miscellaneous Fees	11	-	-	-	-
10.60.482.12.5453	Mobile Phones	4,293	-	150	-	-
10.60.482.14.5521	Vehicle Fuel	7,012	10,326	10,937	10,110	12,500
10.60.482.14.5541	Vehicle Maintenance	7,316	6,565	14,496	7,591	11,190
10.60.482.16.5715	Casualty Insurance	960	702	398	372	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	-	-	50,408	-
10.60.482.38.5812	Clothing Expense	-	101	52	225	480
10.60.482.38.5989	Miscellaneous Expense	-	52	-	-	-
TOTALS		\$ 188,157	\$ 136,617	\$ 148,130	\$ 173,601	\$ 134,380

YEAR 2014 BUDGET DETAIL
AGING SERVICES - SILVER CENTER

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.60.483.02.4001	Salaries	\$ 25,885	\$ 26,419	\$ 26,679	\$ 25,800	\$ 26,580
10.60.483.02.4002	Part-time	9,187	8,426	9,412	12,941	21,500
10.60.483.02.4004	Overtime	-	19	56	165	340
10.60.483.02.4015	Opt Out (Health Insurance)	-	-	582	3,498	3,500
10.60.483.02.4101	Social Security	2,670	2,627	2,734	3,084	3,700
10.60.483.02.4102	LAGERS Retirement Program	1,392	1,663	1,984	2,855	2,680
10.60.483.02.4104	Workers Compensation	564	430	377	530	860
10.60.483.02.4105	Health Insurance	5,634	5,826	4,790	-	-
10.60.483.02.4106	Life Insurance	35	35	31	26	20
10.60.483.02.4107	Dental Insurance	361	371	362	171	-
10.60.483.02.4116	Disability Insurance	81	81	71	60	60
10.60.483.04.5001	General Supplies	211	204	100	540	540
10.60.483.04.5004	Recreation Supplies	1,077	644	649	306	-
10.60.483.04.5099	Program Supplies	2,302	3,511	3,033	4,686	5,280
10.60.483.06.5210	Training Travel	-	27	622	248	650
10.60.483.06.5249	Other Travel	234	271	114	320	200
10.60.483.06.5251	Registration Fees	-	-	10	-	-
10.60.483.08.5354	Meals On Wheels	3,550	3,325	5,078	4,803	6,880
10.60.483.08.5355	Senior Center Programs	-	270	1,513	233	500
10.60.483.08.5399	Miscellaneous Fees	2,980	3,030	3,020	2,560	3,600
10.60.483.16.5715	Casualty Insurance	270	198	110	105	120
10.60.483.18.5601	Minor Equipment	1,531	9	444	400	400
10.60.483.38.5810	Publications	143	143	-	150	150
10.60.483.38.5811	Membership Dues	35	43	35	-	-
TOTALS		\$ 58,141	\$ 57,573	\$ 61,804	\$ 63,481	\$ 77,560

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 refurbishing the facility are also managed by this department.

3. Street Maintenance

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

4. Solid Waste/Recycling

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

Staffing Levels:

The Public Works Department's proposed staffing levels for FY2014, along with a brief look at historical staffing levels, are as follows:

Position Title	2010	2011	2012	2013	2014 Budget
Administrative Assistant	2	2	2	2	2
Building Maintenance Technician	2	2	1	1	1
City Engineer/Assistant Public Works Director	1	1	1	1	1
Engineer	1	1	1	1	1
Mechanic	1	1	0	0	0
Project Inspector	1	1	0	0	0
Public Works Director	1	1	1	1	1
Public Works Maintenance Supervisor	0	0	0	0	0
Public Works Maintenance Worker I	6	6	7	7	7
Public Works Maintenance Worker II	9	9	5	5	5
Public Works Operations Manager	1	1	1	1	1
Senior Project Inspector	2	2	2	2	2
Total	27	27	21	21	21

FY2014 Goals and Objectives:

The Public Works Department's FY2014 goals and objectives include the following:

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.

YEAR 2014 BUDGET DETAIL

ENGINEERING

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.70.201.02.4001	Salaries	\$ 243,668	\$ 285,207	\$ 296,672	\$ 300,734	\$ 216,890
10.70.201.02.4004	Overtime	6,777	8,052	5,820	6,039	8,240
10.70.201.02.4017	Health Insurance Rebate	-	80	48	-	-
10.70.201.02.4018	Health Savings Account	-	-	-	147	640
10.70.201.02.4101	Social Security	18,541	21,540	22,010	22,044	17,230
10.70.201.02.4102	LAGERS Retirement Program	13,887	19,082	22,371	29,099	22,290
10.70.201.02.4104	Workers Compensation	4,914	4,011	3,737	4,606	5,870
10.70.201.02.4105	Health Insurance	27,007	35,331	42,025	42,975	31,720
10.70.201.02.4106	Life Insurance	129	157	139	117	90
10.70.201.02.4107	Dental Insurance	2,102	2,781	2,942	2,699	2,140
10.70.201.02.4112	Vision Insurance	-	297	661	559	220
10.70.201.02.4116	Disability Insurance	271	353	308	239	170
10.70.201.04.5001	General Supplies	3,849	3,240	3,146	3,200	3,000
10.70.201.04.5110	Copier Lease & Usage	2,277	2,481	2,158	2,000	2,000
10.70.201.04.5120	Outside Printing	-	-	-	150	150
10.70.201.04.5121	Microfilming	-	558	-	-	-
10.70.201.06.5210	Training Travel	1,464	1,406	910	1,826	2,000
10.70.201.06.5251	Registration Fees	2,108	885	375	1,970	2,000
10.70.201.08.5397	Contract Labor	-	-	500	-	-
10.70.201.08.5399	Miscellaneous Fees	6,883	5,905	5,625	5,274	5,500
10.70.201.12.5453	Mobile Phones	1,126	-	300	450	500
10.70.201.14.5521	Vehicle Fuel	7,701	8,894	7,966	7,430	10,000
10.70.201.14.5541	Vehicle Maintenance	5,303	4,923	7,703	5,006	5,000
10.70.201.14.5544	Storm Water Improvements	98,248	-	-	-	-
10.70.201.14.5551	Office Maintenance	-	-	-	200	200
10.70.201.14.5556	Street/Traffic Lights	42,108	53,910	22,777	31,490	35,000
10.70.201.14.5559	Misc Equipment Maintenance	-	47	17	150	150
10.70.201.16.5715	Casualty	4,872	3,558	1,958	1,827	2,060
10.70.201.18.5601	Minor Equipment	74	255	1,020	465	500
10.70.201.38.5803	Meeting Expense	101	199	116	290	500
10.70.201.38.5810	Publications	188	88	-	200	200
10.70.201.38.5811	Membership Dues	976	1,812	1,139	1,523	1,700
10.70.201.38.5989	Miscellaneous Expenses	677	616	841	600	550
TOTALS		\$ 495,250	\$ 465,666	\$ 453,283	\$ 473,309	\$ 376,510

YEAR 2014 BUDGET DETAIL
BUILDING MAINTENANCE

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.70.221.02.4001	Salaries	\$ 34,173	\$ 34,482	\$ 35,544	\$ 34,696	\$ 35,870
10.70.221.02.4004	Overtime	985	4,584	1,532	1,403	1,550
10.70.221.02.4101	Social Security	2,418	2,741	2,488	2,537	2,870
10.70.221.02.4102	LAGERS Retirement Program	1,943	2,544	2,732	2,821	3,700
10.70.221.02.4104	Workers Compensation	1,104	826	705	1,018	1,450
10.70.221.02.4105	Health Insurance	10,352	9,840	10,878	12,366	14,350
10.70.221.02.4106	Life Insurance	35	35	31	26	30
10.70.221.02.4107	Dental Insurance	637	655	639	606	620
10.70.221.08.5381	Refuse Collection Fees	243	-	-	-	-
10.70.221.08.5397	Contract Labor	15,000	16,250	17,223	16,233	18,000
10.70.221.08.5399	Miscellaneous Fees	-	16,885	-	-	-
10.70.221.12.5401	Electric	69,553	78,095	85,353	89,162	90,000
10.70.221.12.5421	Natural Gas	13,258	16,399	13,877	14,001	15,000
10.70.221.14.5571	Building Maintenance	-	300	456	-	-
10.70.221.14.5572	Facilities Maintenance	33,236	81,254	71,631	54,384	60,000
10.70.221.14.5576	City Hall Maintenance	98	-	-	-	-
10.70.221.16.5711	Property Insurance	7,969	9,690	10,824	12,350	14,240
10.70.221.16.5715	Casualty Insurance	372	270	157	149	170
10.70.221.18.5601	Minor Equipment	-	-	-	205	500
10.70.221.24.6001	Principal-MDNR	5,076	5,252	5,435	5,625	5,820
10.70.221.24.6011	Interest-MDNR	1,727	1,551	1,368	1,179	980
10.70.221.38.5812	Clothing Expense	295	413	353	544	600
10.70.221.38.5989	Miscellaneous Expense	-	-	12,501	12,105	12,200
TOTALS		\$ 198,473	\$ 282,064	\$ 273,725	\$ 261,410	\$ 277,950

YEAR 2014 BUDGET DETAIL
STREET MAINTENANCE

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.70.225.02.4001	Salaries	\$ 405,356	\$ 409,682	\$ 436,598	\$ 445,895	\$ 501,740
10.70.225.02.4004	Overtime	26,273	31,510	12,204	38,881	30,900
10.70.225.02.4017	Health Insurance Rebate	-	281	305	-	-
10.70.225.02.4101	Social Security	31,669	33,001	32,597	36,125	40,750
10.70.225.02.4102	LAGERS Retirement Program	22,557	27,477	32,495	50,175	52,730
10.70.225.02.4104	Workers Compensation	19,476	16,255	16,296	23,719	35,270
10.70.225.02.4105	Health Insurance	88,176	81,181	96,601	118,103	144,840
10.70.225.02.4106	Life Insurance	424	387	377	328	340
10.70.225.02.4107	Dental Insurance	5,169	4,774	5,853	5,165	5,110
10.70.225.02.4112	Vision Insurance	-	334	745	972	1,180
10.70.225.02.4116	Disability Insurance	807	795	683	540	510
10.70.225.04.5001	General Supplies	14,390	9,485	11,107	14,437	9,000
10.70.225.04.5018	Small Tools	52	-	-	-	-
10.70.225.04.5099	Miscellaneous Supplies	485	-	-	-	-
10.70.225.06.5251	Registration Fees	45	534	45	300	300
10.70.225.08.5381	Refuse Collection Fees	138	-	362	-	-
10.70.225.08.5397	Contract Labor	10,005	11,933	19,656	10,420	10,000
10.70.225.08.5399	Miscellaneous Fees	2,836	3,384	3,977	3,406	3,500
10.70.225.12.5401	Electric	229	6,792	7,827	9,445	10,000
10.70.225.12.5405	Electric - Street Lights	633,482	597,940	617,276	650,632	660,000
10.70.225.12.5406	Electric - Traffic Signals	10,347	22,890	20,338	13,762	15,000
10.70.225.12.5421	Natural Gas	2,849	2,733	1,738	2,684	3,800
10.70.225.14.5521	Vehicle Fuel	17,907	26,215	42,436	55,508	50,000
10.70.225.14.5541	Vehicle Maintenance	61,296	83,323	65,607	60,839	50,000
10.70.225.14.5551	Office Equipment Maintenance	965	1,970	1,752	2,898	2,800
10.70.225.14.5556	Traffic Light Maintenance	2,080	-	558	-	-
10.70.225.14.5559	Misc. Equipment Maintenance	2,462	-	236	-	-
10.70.225.14.5571	Building Maintenance	3,988	5,428	10,806	6,649	6,000
10.70.225.14.5574	Tree Maintenance	700	835	-	-	-
10.70.225.15.5621	Asphalt - Street Repairs	74,560	42,616	66,232	44,789	-
10.70.225.15.5622	Gravel - Street Repairs	12,668	12,059	14,341	12,796	-
10.70.225.15.5624	Supplies - Street Repairs	1,687	6,310	25,360	-	-
10.70.225.15.5631	Sand - Snow Removal	5,064	3,394	136	3,259	-
10.70.225.15.5632	Salt - Snow Removal	45,000	40,000	12,903	10,000	40,000
10.70.225.15.5633	Chemicals - Snow Removal	2,995	8,283	-	8,824	7,500
10.70.225.15.5634	Supplies-Snow Removal	8,128	10,741	5,982	19,743	12,000
10.70.225.15.5641	Paint - Street Marking	2,487	25,381	29,972	32,373	-
10.70.225.15.5644	Supplies - Street Marking	27,504	-	-	-	-
10.70.225.15.5653	Materials-Secondary Roads	4,948	-	-	-	-
10.70.225.15.5663	Chemicals - Storm Drainage	9,265	9,454	22,500	24,785	-
10.70.225.15.5664	Supplies - Storm Drainage	1,382	3,811	884	-	-
10.70.225.16.5711	Property Insurance	5,340	6,492	7,248	7,752	8,000

YEAR 2014 BUDGET DETAIL
STREET MAINTENANCE (continued)

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.70.225.16.5715	Casualty Insurance	3,864	2,826	1,560	1,456	1,640
10.70.225.18.5601	Minor Equipment	3,794	2,744	4,823	4,505	5,000
10.70.225.18.5611	Equipment Rental	2,624	4,386	12,704	-	5,000
10.70.225.24.6001	Principal-MDNR	4,283	4,424	4,569	4,720	4,870
10.70.225.24.6011	Interest-MDNR	1,036	895	750	600	450
10.70.225.38.5811	Membership Dues	18	21	18	-	-
10.70.225.38.5812	Clothing Expense	10,814	10,217	7,489	6,056	6,500
10.70.225.38.5813	Protective Clothing	2,969	3,402	4,550	3,255	3,500
TOTALS		\$ 1,594,595	\$ 1,576,598	\$ 1,660,495	\$ 1,735,796	\$ 1,728,230

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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 preliminary construction meetings, blueprint reviews, processing and issuing building permits, serving as staff to the Board of Appeals and providing and enforcing the City Codes for citizens, staff. Building Inspections will issue over 700 building permits and conduct over 2000 building inspections within a year.

- Residential Rental Occupancy Code

The services in this program include the enforcement of the Residential Rental Occupancy Code established in 1987. The activities in this program include performing routine rental inspections for compliance, establishing and maintaining a current data base of owners and property locations, take complaints from tenants or landlords, keep accurate records of all inspections and re-inspections, work with local organizations to achieve future goals for rental housing. This program will schedule and conduct over 500 individual rental property inspections within a year.

- Dangerous Buildings

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

2. Community Development

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

3. Planning

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 FY2014, along with a brief look at historical staffing levels, are as follows:

Position Title	2010	2011	2012	2013	2014 Budget
Administrative Assistant	1	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	0	0	0	0
Historic Preservation Planner	0	0	0	0	0
Planner	1	0	1	1	1
Planning & Economic Development Manager	0	0	0	0	0
Senior Building Inspector	1	1	1	1	1
Special Projects Manager	0	0	0	0	0
Total	9	7	8	8	8

Previous Year's Goals and Objectives:

The Planning & Development Department's FY2013 goals and objectives were as follows:

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

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

Update: Coordinated the review of most 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.

Update: Continue to enforce nuisance and development codes.

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

Objective: Promote excellent customer service within the department.

Update: Provided excellent customer service.

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.

Update: Adopted the 2012 International Building Codes

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.

Update: Historic Resources Inventory is on-going.

FY2014 Goals and Objectives:

The Planning and Development Department's FY2014 goals and objectives include the following:

1. Update the City's comprehensive plan.

Objective: Initiate the process of updating the comprehensive plan.

2. Assure improvement of neighborhoods by providing oversight of City Council goals related to neighborhood betterment.

Objective: Continue to encourage formation of neighborhood associations and expand the enhancement grant program for eligible neighborhoods.

3. Establish coordination among various programs and departments to ensure quality service to customers.

Objective: Continue to work interdepartmentally and with community organizations to provide efficient service.

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

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

5. Goal: Work to attract new development in the City of Liberty by building strong working relationships with the community.

Objective: Continue to work on mayor's task force groups to make recommendations to City Council; Continue to improve those relationships within the development community.

YEAR 2014 BUDGET DETAIL
PLANNING & COMMUNITY DEVELOPMENT

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.80.151.02.4001	Salaries	\$ 275,741	\$ 230,748	\$ 239,695	\$ 246,720	\$ 254,120
10.80.151.02.4002	Part-time	1,040	4,316	4,662	-	-
10.80.151.02.4004	Overtime	81	144	-	500	1,030
10.80.151.02.4017	Health Insurance Rebate	-	144	184	60	-
10.80.151.02.4018	Health Savings Account	-	-	-	381	1,640
10.80.151.02.4101	Social Security	20,252	17,468	18,113	18,554	19,520
10.80.151.02.4102	LAGERS Retirement Program	14,510	13,453	16,779	25,470	25,260
10.80.151.02.4104	Workers Compensation	1,962	1,630	1,607	2,013	2,620
10.80.151.02.4105	Health Insurance	36,709	27,678	34,302	41,436	47,080
10.80.151.02.4106	Life Insurance	160	126	102	105	110
10.80.151.02.4107	Dental Insurance	2,396	2,236	2,153	2,370	2,550
10.80.151.02.4112	Vision Insurance	-	72	312	529	570
10.80.151.02.4116	Disability Insurance	325	372	265	181	180
10.80.151.04.5001	General Supplies	2,800	2,481	1,358	2,400	2,400
10.80.151.04.5110	Copier Lease	2,065	2,481	2,072	1,600	1,600
10.80.151.04.5120	Outside Printing	62	290	248	162	300
10.80.151.06.5210	Training Travel	35	730	724	500	500
10.80.151.06.5251	Registration Fees	335	498	862	1,000	1,000
10.80.151.08.5361	Recording Fees	623	777	671	800	800
10.80.151.08.5379	Legal Ads	481	960	168	800	800
10.80.151.08.5397	Contract Labor	3,003	-	-	-	-
10.80.151.14.5521	Vehicle Fuel	211	538	456	600	600
10.80.151.14.5541	Vehicle Maintenance	255	499	1,507	2,000	1,000
10.80.151.14.5551	Equipment Maintenance	212	-	-	-	-
10.80.151.16.5715	Casualty Insurance	4,098	3,588	1,642	1,533	1,730
10.80.151.38.5803	Meeting Expense	190	138	366	700	1,000
10.80.151.38.5808	Postage	41	82	-	50	50
10.80.151.38.5810	Publications	586	4,425	1,073	500	500
10.80.151.38.5811	Membership Dues	1,146	487	657	809	800
10.80.151.38.5821	Demolition Costs	1,006	-	-	-	-
TOTALS		\$ 370,324	\$ 316,362	\$ 329,978	\$ 351,773	\$ 367,760

YEAR 2014 BUDGET DETAIL
BUILDING AND CODES

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.80.153.02.4001	Salaries	\$ 135,807	\$ 142,527	\$ 143,286	\$ 142,512	\$ 146,790
10.80.153.02.4002	Part-time	15,692	15,295	16,190	12,247	17,680
10.80.153.02.4017	Health Insurance Rebate	-	96	96	83	-
10.80.153.02.4101	Social Security	11,229	11,664	11,800	11,694	12,580
10.80.153.02.4102	LAGERS Retirement Program	7,461	9,182	10,700	14,690	14,530
10.80.153.02.4104	Workers Compensation	3,203	3,701	4,882	6,080	7,870
10.80.153.02.4105	Health Insurance	20,491	19,392	21,306	24,030	27,700
10.80.153.02.4106	Life Insurance	104	104	92	79	80
10.80.153.02.4107	Dental Insurance	1,635	1,680	1,639	1,553	1,590
10.80.153.02.4112	Vision Insurance	-	126	252	264	280
10.80.153.02.4116	Disability Insurance	203	162	142	120	120
10.80.153.04.5001	General Supplies	1,560	975	994	1,120	1,120
10.80.153.04.5009	Maintenance Materials	-	-	12	-	-
10.80.153.04.5120	Outside Printing	-	-	62	123	100
10.80.153.06.5210	Training Travel	6	-	245	400	430
10.80.153.06.5251	Registration Fees	100	779	150	600	600
10.80.153.12.5453	Mobile Phones	-	-	150	-	-
10.80.153.14.5521	Vehicle Fuel	3,992	4,845	5,186	4,864	6,500
10.80.153.14.5541	Vehicle Maintenance	580	1,747	895	1,329	2,100
10.80.153.16.5715	Casualty Insurance	2,550	2,232	1,028	960	1,080
10.80.153.18.5601	Minor Equipment	-	-	-	200	200
10.80.153.38.5803	Meeting Expense	9	-	21	150	150
10.80.153.38.5810	Publications	-	-	-	100	100
10.80.153.38.5811	Membership Dues	386	287	299	400	400
10.80.153.38.5812	Clothing Expense	283	254	271	300	300
10.80.153.38.5832	Safety Equipment	-	-	-	300	300
10.80.153.38.5989	Miscellaneous Expenses	-	12	-	-	-
TOTALS		\$ 205,290	\$ 215,060	\$ 219,696	\$ 224,198	\$ 242,600

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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 FY2014, along with a brief look at historical staffing levels, are as follows:

Position Title	2010	2011	2012	2013	2014 Budget
GIS Specialist II	1	1	1	1	1
GIS Specialist III	0	0	0	0	1
Information Technology Services Director	1	1	1	1	1
Information Systems Specialist I	0	0	2	2	1
Information Systems Specialist II	1	1	1	1	2
Information Systems Specialist III	2	2	2	2	0
Senior Information System Specialist	0	0	0	0	2
Total	5	5	7	7	8

Previous Year's Goals and Objectives:

The Information Technology Services Department's FY2013 goals and objectives were as follows:

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.

Update: Continued on-going efforts to advance virtualization throughout data center operations, reducing the number of physical servers required to support operations. Additionally, power conservation measures were taken to migrate core data center servers/network infrastructure from 120 volts to 208 voltages, reducing heat output and reducing cost to maintain the server room cooling system.

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. Implement and update the City's IT Security Plan.

Update: Staff continues to modify its security posture as threat conditions change. Staff members continued to attend advanced security training to ensure skills is up-to-date. Staff continues to evaluate threat conditions and security infrastructure to provide the greatest level of security possible within the environment maintained.

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.

Update: Municipal Court and on-line theater ticket sales have been completed, providing customers additional options to better service their needs. Paperless billing option for Utility Billing is still being considered, however, this work cannot be implemented until the conversion from postcard billing is completed. At that time, staff will re-engage the vendor.

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 Sports Complex sporting events. Implement CodeRed notification system for mass notification, to include public safety emergency announcements, storm warning announcements, and utility outage notifications.

Update: Staff has assisted Public Relations in configuring and setting up the tools required to manage the City's social media efforts. Social media subscriber's numbers continue to increase providing another very important communications platform to engage and connect with our residents/customers.

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.

Update: GIS continues to assist in the management of citywide assets, to include providing increased base layer data assets to further assist in projects like the City's Utilities Unidirectional Flushing Program. GIS also continues to provide data analysis services to assist in many economic development initiatives. GIS continues to increase and incorporate digitized microfilm/microfiche assets to the GIS infrastructure, providing more centralized parcel information.

FY2014 Goals and Objectives:

The Information Technology Services Department's FY2014 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 in order to provide for greater operational redundancy and resiliency. Staff will continue energy conservation efforts to further reduce electrical utilization in the data center operations by converting additional systems from 120 volt to 208 volt.

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. Implement and update the City's IT Security Plan as necessary to comply with state and federal regulations. Implement a Citywide security training program to assist employees in identifying security risk as it relates to digital information.

3. Communications Enhancement

Objective: Implementation of additional advanced call flow/routing technology to assist and better serve our residents and staff members. Implementation of redundant call manager services to provide for greater call service redundancy and limit call service outages due to technical issues or maintenance windows. Implementation of advanced call queue services to assist in the monitoring and notification of call queue services. Implementation of advanced hybrid cloud collaboration tools to provide a more secure communication medium for remote workers and elected officials to collaborate.

4. Fiber Redundancy

Objective: Expansion of the City's fiber backbone services to increase the redundancy of the City's fiber backbone infrastructure. Staff is continuing its work with UPN to

improve the fiber infrastructure design to allowing for greater communications and network resilience to better support citywide services and operations.

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 field services crews and provide critical data elements for capital planning and replacement analysis. Continue to expand GIS data sets to actively support public policy discussions. Continue regional data sharing agreements and participate in Mid-America Regional Council's orthophotography collaboration projects to improve the City's aerial base GIS layer.

YEAR 2014 BUDGET DETAIL
INFORMATION TECHNOLOGY SERVICES

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.90.132.02.4001	Salaries	\$ 318,179	\$ 350,808	\$ 388,272	\$ 368,794	\$ 430,510
10.90.132.02.4004	Overtime	5,451	965	4,815	9,745	10,300
10.90.132.02.4015	Opt Out (Health Insurance)	-	-	3,347	4,374	5,260
10.90.132.02.4017	Health Insurance Rebate	-	100	30	-	-
10.90.132.02.4018	Health Savings Account	-	-	-	33	140
10.90.132.02.4101	Social Security	23,595	25,524	28,689	28,564	33,700
10.90.132.02.4102	LAGERS Retirement Program	17,808	20,636	28,547	35,186	34,300
10.90.132.02.4104	Workers Compensation	540	464	479	575	760
10.90.132.02.4105	Health Insurance	41,718	48,124	53,564	53,632	60,730
10.90.132.02.4106	Life Insurance	168	191	176	152	170
10.90.132.02.4107	Dental Insurance	2,579	3,152	3,305	3,087	3,410
10.90.132.02.4112	Vision Insurance	-	223	643	629	710
10.90.132.02.4116	Disability Insurance	313	342	266	256	290
10.90.132.04.5001	General Supplies	679	818	940	1,653	1,300
10.90.132.06.5210	Training Travel	6,934	14,947	7,152	10,984	11,000
10.90.132.06.5251	Registration Fees	23,555	29,118	19,265	30,000	30,000
10.90.132.06.5259	Other Training	548	65	35	1,040	1,000
10.90.132.08.5304	Internet Service Fees	24,911	24,984	22,322	61,383	73,000
10.90.132.08.5399	Miscellaneous Fees	96	-	10	-	-
10.90.132.12.5451	Telephone Expense	38,206	197	6,981	2,118	2,000
10.90.132.12.5453	Mobile Phones	23,456	49,020	40,166	50,447	47,000
10.90.132.12.5455	Telecommunication Circuits	110,903	97,160	101,938	114,008	120,000
10.90.132.14.5521	Vehicle Fuel	-	-	499	355	350
10.90.132.14.5541	Vehicle Maintenance	29	75	247	500	500
10.90.132.14.5551	Office Equipment Maintenance	-	13,816	4,468	-	-
10.90.132.14.5555	Computer Maintenance	22,080	17,495	33,848	31,096	37,000
10.90.132.14.5586	Telephone System Maint	6,772	3,753	8,343	30,007	30,000
10.90.132.14.5591	Software Maintenance	237,230	203,335	213,378	231,845	250,000
10.90.132.16.5711	Property Insurance	1,620	1,974	2,232	2,560	2,960
10.90.132.16.5715	Casualty Insurance	3,900	3,420	1,560	1,456	1,640
10.90.132.18.5601	Minor Equipment	11,228	20,595	18,411	19,662	20,000
10.90.132.18.5603	Minor Software	1,980	10,650	11,475	20,110	20,000
10.90.132.18.5605	Minor Computer Equipment	118,610	104,259	173,972	126,000	130,000
10.90.132.20.5210	Training Travel	754	1,113	-	-	-
10.90.132.20.5259	Other Training	-	-	-	49	-
10.90.132.20.5261	Data Development	3,456	3,915	14,144	18,000	20,000
10.90.132.24.6001	Lease Principal	83,133	55,963	107,126	109,630	56,910
10.90.132.24.6003	Lease Principal	17,641	48,795	-	-	-
10.90.132.24.6011	Lease Interest	2,125	-	7,864	5,371	2,760
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	21,467	159,998	150,000
10.90.132.38.5803	Meeting Expense	15	66	-	45	-
10.90.132.38.5810	Publications	166	124	-	-	300
TOTALS		\$ 1,466,936	\$ 1,361,794	\$ 1,329,977	\$ 1,533,344	\$ 1,588,000

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CITY WIDE

YEAR 2014 BUDGET DETAIL
CITY WIDE - GENERAL CITY PROGRAMS

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
10.95.140.02.4001	Salaries	\$ -	\$ -	\$ -	\$ 200,000	\$ (178,800)
10.95.140.02.4004	Overtime	5,281	5,065	7,106	18,500	19,060
10.95.140.02.4101	Social Security	391	373	522	-	-
10.95.140.02.4102	LAGERS Retirement Program	412	438	682	-	-
10.95.140.02.4104	Workers Compensation	-	3,176	51	-	-
10.95.140.02.4105	Health Insurance	-	-	1,599	-	-
10.95.140.02.4106	Life Insurance	-	-	6	-	-
10.95.140.02.4107	Dental Insurance	-	-	99	-	-
10.95.140.02.4110	Employee Assistance Program	4,335	3,342	3,449	4,400	4,400
10.95.140.02.4112	Vision Insurance	-	-	17	-	-
10.95.140.02.4116	Disability Insurance	-	-	11	-	-
10.95.140.08.5364	Marketing	-	-	30,201	20,000	-
10.95.140.08.5365	Economic Development Costs	302	31,951	53,132	58,100	-
10.95.140.08.5389	Other Fees	785	6,823	33,317	45,948	18,340
10.95.140.08.5391	Election Expense	22	11,021	22	6,158	11,000
10.95.140.08.5397	Contract Labor-Ambulance Billing	91,416	96,721	99,711	100,000	100,000
10.95.140.08.5399	Misc. - J James Bank Museum	4,515	-	-	-	-
10.95.140.08.5816	Unemployment Claims	50,000	17,881	11,254	12,000	10,000
10.95.140.14.5504	Stormwater/Sanitary Back-up	7,894	-	-	-	-
10.95.140.14.5583	Additional Landscaping	-	-	40,618	15,000	-
10.95.140.16.5715	Casualty Insurance	-	-	63,153	-	-
10.95.140.36.7216	Public Safety Radio System	-	-	-	1,364,000	-
10.95.140.36.7301	Land Acquisition	-	-	40,159	-	-
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	-	456	3,000	7,088	10,000
10.95.140.38.5822	Partnership-Community Growth	55,000	55,000	55,000	55,000	55,000
10.95.140.38.5823	HDLI-Historic Downtown	25,000	25,000	25,000	30,000	30,000
10.95.140.38.5824	TRIM Grant Program	-	-	15,030	15,763	-
10.95.140.38.5989	Miscellaneous Expenses	-	13,692	10,202	3,180	-
10.95.140.40.5310	Celebration Liberty	10,900	10,558	10,400	10,000	10,500
10.95.140.40.5314	Event Insurance	2,050	2,050	2,050	1,900	3,500
10.95.140.42.5999	Miscellaneous Transfers	415,000	-	-	47,740	47,750
TOTALS		\$ 692,491	\$ 302,170	\$ 506,210	\$ 2,014,777	\$ 140,750

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

Amount Issued: \$69,459.72

Date Issued: May 1, 2005

Purpose: Energy Efficiency - MDNR Loan Payable for City Hall

Year	Interest Rate	February 1		August 1	Total Payments	Debt Balance
		Interest	Principal	Interest		
						\$ 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 1, 2005

Purpose: Energy Efficiency - MDNR Loan Payable for Traffic Signals

Year	Interest Rate	February 1		August 1	Total Payments	Debt Balance
		Interest	Principal	Interest		
						\$ 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	

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

Cost of Asset: \$284,550.72
Date Purchased: November 1, 2009
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	-
		<u>\$ 284,550.72</u>	<u>\$ 28,348.50</u>	<u>\$ 312,899.22</u>	

Cost of Asset: \$ 99,248
Date Purchased: September 1, 2011
Purpose: Police Cars

Payment Date	Interest Rate	Principal	Interest	Total Payment	Agreement Balance
09/01/11		\$ -	\$ -	\$ -	\$ 99,248
03/01/12	3.00%	16,051	1,488.72	17,539.72	83,197
09/01/12	3.00%	16,051	1,247.96	17,298.96	67,146
03/01/13	3.00%	16,537	1,007.19	17,544.19	50,609
09/01/13	3.00%	16,536	759.14	17,295.14	34,073
03/01/14	3.00%	17,037	511.10	17,548.10	17,036
09/01/14	3.00%	17,036	255.54	17,291.54	-
		<u>\$ 99,248</u>	<u>\$ 5,269.65</u>	<u>\$ 104,517.65</u>	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$60,000

Date Issued: December 19, 2013

Purpose: In-Car Video System

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payments	Bond Balance
						\$ 60,000
2014	3.00%	810	10,000	900	11,710	50,000
2015	3.00%	750	10,000	750	11,500	40,000
2016	3.00%	600	10,000	600	11,200	30,000
2017	3.00%	450	15,000	450	15,900	15,000
2018	3.00%	225	15,000	225	15,450	-
TOTALS		<u>\$ 2,835</u>	<u>\$ 60,000</u>	<u>\$ 2,925</u>	<u>\$ 65,760</u>	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$130,000

Date Issued: December 19, 2013

Purpose: Police Vehicles

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payments	Bond Balance
						\$ 130,000
2014	3.00%	1,755	40,000	1,950	43,705	90,000
2015	3.00%	1,350	45,000	1,350	47,700	45,000
2016	3.00%	675	45,000	675	46,350	-
TOTALS		\$ 3,780	\$ 130,000	\$ 3,975	\$ 137,755	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$1,346,078

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Police General Fund

Year	Interest Rate	December 1		Total Payments	Bond Balance
		June 1 Interest	Principal		
					\$ 1,346,078
2014	3.00%	18,173	72,761	111,125	1,273,317
2015	3.00%	19,100	127,331	165,531	1,145,986
2016	3.00%	17,191	127,331	161,713	1,018,655
2017	3.00%	15,279	131,879	162,437	886,776
2018	3.00%	13,302	136,427	163,031	750,349
2019	3.00%	11,255	140,975	163,485	609,374
2020	3.00%	9,140	145,523	163,803	463,851
2021	3.00%	6,957	150,069	163,983	313,782
2022	3.00%	4,707	154,617	164,031	159,165
2023	3.00%	2,388	159,165	163,941	-
TOTALS		\$ 117,492	\$ 1,346,078	\$ 1,583,080	

PARK FUND

Park Fund Program Narrative

Mission Statement

The Parks and Recreation Department seeks to “Create Community Connections.” We believe that our work is integral to the quality of life for the citizens of Liberty, and we continually seek to enhance our programs, projects, and facilities to create these connections. The Park Board’s vision is for Liberty to be a Destination – Liberty Parks and Recreation desires to be a key player in the creation of a destination community that retains current and attracts new residents, businesses, and visitors to Liberty.

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 recreation programs offered by the Department’s four 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 rights-of-way 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 revenue to support the overall function of the Community Center.

Staffing Levels:

The Park Department's proposed staffing levels for FY2014, along with a brief look at historical staffing levels, are as follows:

Position Title	2010	2011	2012	2013	2014 Budget
Assistant Parks Director	1	1	1	1	1
Athletic Fields Grounds Keeper	2	2	2	1	2
Building Maintenance Technician	1	1	1	1	1
Community Center Manager	1	1	1	1	1
Custodian	1	1	1	1	0
Events Coordinator	0	0	0	1	1
Horticulturist	1	1	1	1	1
Lead Theater Technician	1	1	1	1	1
Marketing/Special Events Coordinator	1	1	1	0	0
Mechanic	0	0	0	1	1
Mechanical Systems Specialist	0	0	0	1	1
Office Assistant	1	1	1	1	1
Office Supervisor	1	1	1	1	1
Parks Crew Chief	3	3	3	2	2
Parks Director	1	1	1	1	1
Parks Maintenance Worker I	4	4	4	0	0
Parks Maintenance Worker II	2	2	2	3	3
Parks & Open Spaces Manager	1	1	1	1	1
Parks Supervisor	0	0	0	1	1
Recreation Coordinator	2	2	2	3	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	29	29	29	28	28

Previous Year's Goals and Objectives:

The Park Department's FY2013 goals and objectives were as follows:

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.

Update: Complete.

2. Complete the trail planning begun in FY2012.

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

Update: All planning and public input is complete. The written report describing the process and the final plan maps will be presented to Park Board, Planning Commission, and City Council in 2014.

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.

Update: Two staff members have been designated to photograph activities and events, while all others are reminded regularly to take photos often. An electronic folder has been placed on the shared drive for the collection of photos.

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.

Update: The materials have been developed, but only the initial email communication piece has been implemented.

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.

Update: Complete. New programs - Bark 4 Our Park and 5K Doggie Dash, Veteran's Day Remembrance Ceremony, LPRCF "Tee It Up Fore Parks" Golf Tournament, Commit to Get Fit Team Weight Loss Challenge, Commit to Get Fit 10,000 Hours Community Challenge, Gymnastics and Tumbling, Cardio Strength and Training aerobic class.

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.

Update: Larger scale projects are resulting in the development of many of the requirements for accreditation. Review of the requirements suggests a better target for accreditation might be 2015.

FY2014 Goals and Objectives:

The Park Department's FY2014 goals and objectives include the following:

1. Ensure the Liberty Community Center remains a vital and vibrant place for the community to get fit, connect with others, and learn new skills.

Objective: Aggressively pursue corporate memberships recently approved by the Park Board, offer top notch guest service throughout the facility, and rejuvenate amenities within the facility.

2. Redesign recreation programs in every division to ensure the programs are meeting the needs and expectations of the Liberty Community.

Objective: Plan and design a statistically valid program needs assessment for the Liberty Community. Analyze results and inform program planning decisions with the data collected.

3. Grow the Community's understanding of the benefits of Parks and Recreation in solving social problems, improving economic prosperity, and protecting the environment.

Objective: Finalize the design and implement the Missouri Parks and Recreation Association's "Did You Know" program.

4. Implement the Park Board's "LPR – A Destination" vision

Objective: Work with the Park Board and Council to prioritize the Paths prescribed in the vision statement. Perform research as needed to support decision making. Incorporate decisions made in strategic plans and daily operations as required.

5. Healthy Communities Research Group

Objective: Work closely with GP RED stakeholders to develop the project action plan, utilizing the top five priorities identified in the MAUT training exercise held with stakeholders in June 2013, obesity best practices, and SMART goals. Develop communications piece to share the purpose of the project with the public and gain additional support for creating a healthy Liberty community.

6. Trails Plan

Objective: Complete work on the planning of a City-Wide Trails Master Plan and begin to implement the plan by focusing a grant application on a high priority trail segment.

7. Complete and implement a community forest management plan

Objective: Utilize the Tree Resource Improvement and Management grant awarded from the Department of Conservation to complete a tree inventory of the City and to develop a tree management plan that includes an Emerald Ash Borer response plan.

8. Create a guest service culture that is infused throughout the Department

Objective: To adopt and train staff at all levels on a set of customer service standards for the department; establish service level/quality standards for park facilities and properties.

City of Liberty, Missouri
Park Fund
Fiscal Year 2014

	2012 Actual	2013 Forecast	2014 Budget
Beginning Fund Balance	\$ 262,769	\$ 445,714	\$ 417,944
Revenues			
Property Tax	\$ 722,648	\$ 719,186	\$ 721,500
Sports Complex/Sports Programs	1,115,566	998,015	1,137,280
Community Center	1,499,862	1,323,077	1,431,520
Charges for Services	12,157	13,159	13,200
Miscellaneous	1,880	13,280	23,900
Interest	2	1	-
General Fund Transfer	-	47,750	47,750
Park Sales Tax Transfer	450,000	379,309	350,050
Frank Hughes Library Interest	114	90	130
Total Revenues	\$ 3,802,230	\$ 3,493,867	\$ 3,725,330
Total Resources	\$ 4,064,999	\$ 3,939,581	\$ 4,143,274
Expenditures			
Administration	\$ 719,737	\$ 402,027	\$ 416,060
Frank Hughes Library	1,693	1,097	940
Park Maintenance	690,347	601,199	638,810
Sports Complex/Sports Programs	925,087	1,110,660	1,182,660
Community Center	1,282,420	1,406,654	1,486,860
Total Expenditures	\$ 3,619,284	\$ 3,521,637	\$ 3,725,330
Revenue Over/(Under) Expenditures	\$ 182,945	\$ (27,770)	\$ -
Ending Fund Balance	\$ 445,714	\$ 417,944	\$ 417,944

YEAR 2014 BUDGET DETAIL

PARK - ADMINISTRATION

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
60.10.3001	Real Estate Tax	\$ 547,422	\$ 561,674	\$ 539,950	\$ 536,326	\$ 527,000
60.10.3002	Personal Property Tax	130,309	107,523	109,870	108,015	115,500
60.10.3003	Railroad & Utility	14,224	17,110	18,976	21,125	26,000
60.10.3004	Surtax	45,970	48,210	45,811	45,560	45,000
60.10.3009	Delinquent Charges	7,039	7,583	8,042	8,160	8,000
60.30.3132	T.R.I.M. Grant	-	-	-	-	10,000
60.40.8063	Shelter Rentals	11,705	9,090	10,577	11,839	12,000
60.40.8065	Ballfield Rentals	450	840	1,180	1,320	1,200
60.40.8811	Summer Band Program	400	400	400	-	-
60.50.3301	Interest Earnings	201	28	2	1	-
60.70.3661	Reimbursed Expense	1,830	1,145	580	11,650	12,000
60.70.3671	Contributions	1,670	425	1,300	1,630	1,900
60.70.3791	Other Income	-	1,000	-	-	-
60.80.3671	Contributions-Hughes Trust	146	119	114	90	130
60.80.3801	Transfer In-Park Sales Tax Fund	450,000	450,000	450,000	194,259	249,330
60.80.3809	Transfer In-Other	-	-	-	47,750	47,750
TOTALS		\$ 1,211,365	\$ 1,205,147	\$ 1,186,801	\$ 987,725	\$ 1,055,810

EXPENDITURES

60.60.415.02.4001	Salaries	\$ 377,958	\$ 417,734	\$ 391,399	\$ 173,945	\$ 195,470
60.60.415.02.4002	Part-time	8,277	9,438	12,954	10,863	2,500
60.60.415.02.4004	Overtime	-	640	3,710	280	300
60.60.415.02.4015	Opt Out (Health Insurance)	1,746	3,492	2,765	946	150
60.60.415.02.4017	Health Insurance Rebate	-	192	188	-	-
60.60.415.02.4018	Health Savings Account	-	-	139	130	560
60.60.415.02.4101	Social Security	28,220	31,893	30,683	13,654	15,170
60.60.415.02.4102	LAGERS Retirement Program	20,513	24,347	29,205	18,232	20,330
60.60.415.02.4104	Workers Compensation	3,462	2,516	1,889	1,463	1,080
60.60.415.02.4105	Health Insurance	55,928	47,926	48,934	34,294	30,920
60.60.415.02.4106	Life Insurance	251	236	206	69	70
60.60.415.02.4107	Dental Insurance	3,418	3,671	3,163	1,245	1,500
60.60.415.02.4112	Vision Insurance	-	372	649	407	460
60.60.415.02.4116	Disability Insurance	339	203	150	103	110
60.60.415.04.5001	General Supplies	2,255	1,619	319	914	880
60.60.415.04.5004	Recreation Supplies	6,495	26,093	17,415	23,331	24,700
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	20,843	20,059	21,557	22,417	23,750
60.60.415.06.5210	Training Travel	835	3,838	3,386	225	500
60.60.415.06.5251	Registration Fees	805	4,533	3,563	1,297	1,520
60.60.415.06.5253	Lodging & Meals	1,200	6,084	6,307	732	2,150
60.60.415.06.5259	Other Training	745	1,259	594	1,300	1,050
60.60.415.08.5346	Financial Services	36,975	35,194	23,323	6,733	-
60.60.415.08.5371	Advertising	25	-	-	674	750
60.60.415.08.5381	Refuse Collection Fees	283	-	-	-	-
60.60.415.08.5399	Miscellaneous Fees	5,241	5,716	5,478	5,260	13,040
60.60.415.12.5453	Mobile Phones	1,685	1,920	5,754	6,563	1,500
60.60.415.14.5521	Vehicle Fuel	-	-	1,103	-	-
60.60.415.14.5551	Office Equipment Maintenance	8,066	10,397	9,734	2,283	2,300
60.60.415.16.5711	Property Insurance	22,854	27,944	31,132	-	500
60.60.415.16.5715	Casualty	13,964	12,240	6,079	-	-
60.60.415.18.5601	Minor Equipment	-	-	611	782	800

YEAR 2014 BUDGET DETAIL
PARK - ADMINISTRATION (continued)

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
EXPENDITURES						
60.60.415.38.5803	Meeting Expense	2,116	2,268	2,470	1,258	1,200
60.60.415.38.5808	Postage	3,084	220	382	1,152	1,200
60.60.415.38.5811	Membership Dues	1,385	993	2,107	2,110	2,200
60.60.415.38.5812	Clothing Expenses	-	-	-	365	400
60.60.415.42.5990	Interfund Transfer-General Fund	66,000	66,000	51,000	69,000	69,000
TOTALS		<u>\$ 717,992</u>	<u>\$ 785,190</u>	<u>\$ 721,749</u>	<u>\$ 402,027</u>	<u>\$ 416,060</u>

YEAR 2014 BUDGET DETAIL
PARK - FRANK HUGHES LIBRARY

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
EXPENDITURES						
60.60.418.14.5571	Building Maintenance	\$ -	\$ 4,040	\$ 859	\$ 218	\$ -
60.60.418.16.5711	Property Insurance	600	732	834	879	940
TOTALS		<u>\$ 600</u>	<u>\$ 4,772</u>	<u>\$ 1,693</u>	<u>\$ 1,097</u>	<u>\$ 940</u>

YEAR 2014 BUDGET DETAIL

PARK - MAINTENANCE

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
EXPENDITURES						
60.60.420.02.4001	Salaries	\$ 377,593	\$ 397,860	\$ 411,329	\$ 322,024	\$ 320,260
60.60.420.02.4002	Part-time	7,369	3,115	4,775	14,720	20,000
60.60.420.02.4004	Overtime	3,801	4,398	2,755	2,174	2,200
60.60.420.02.4015	Opt Out (Health Insurance)	1,746	3,492	9,312	5,363	5,430
60.60.420.02.4017	Health Insurance Rebate	-	480	392	-	-
60.60.420.02.4018	Health Savings Account	-	-	-	19	80
60.60.420.02.4101	Social Security	29,540	30,948	32,340	26,040	26,150
60.60.420.02.4102	LAGERS Retirement Program	20,905	26,104	31,226	32,229	31,930
60.60.420.02.4104	Workers Compensation	16,607	12,367	9,567	9,987	10,650
60.60.420.02.4105	Health Insurance	61,479	57,938	54,415	38,367	42,100
60.60.420.02.4106	Life Insurance	390	389	349	194	190
60.60.420.02.4107	Dental Insurance	4,498	5,047	5,299	3,401	3,550
60.60.420.02.4112	Vision Insurance	-	187	389	150	210
60.60.420.02.4116	Disability Insurance	754	802	647	433	440
60.60.420.04.5001	General Supplies	244	260	78	1,762	250
60.60.420.04.5004	Recreation Supplies	9,880	5,337	3,650	13,442	2,800
60.60.420.04.5009	Maintenance Materials	974	3,564	3,141	6,812	8,000
60.60.420.04.5010	Chemicals	875	1,899	620	2,289	5,030
60.60.420.04.5018	Small Tools	2,011	376	4,461	2,171	1,570
60.60.420.04.5120	Outside Printing	-	125	62	-	-
60.60.420.06.5210	Training & Travel	-	-	-	1,654	800
60.60.420.06.5251	Registration Fees	-	-	-	1,585	1,840
60.60.420.06.5253	Lodging & Meals	-	-	-	1,030	1,115
60.60.420.06.5259	Training Costs	-	-	-	759	475
60.60.420.08.5381	Refuse Collection Fees	69	-	-	-	-
60.60.420.08.5399	Miscellaneous Fees	11	-	-	-	-
60.60.420.12.5401	Electric	17,701	18,268	17,538	12,034	15,000
60.60.420.12.5421	Natural Gas	1,765	1,663	1,337	1,660	1,330
60.60.420.12.5431	Water Service	218	-	-	-	-
60.60.420.12.5453	Mobile Phones	2,870	2,880	714	588	1,500
60.60.420.14.5521	Vehicle Fuel	16,052	23,307	24,672	18,667	18,000
60.60.420.14.5522	Diesel Fuel	6,248	7,301	5,459	6,405	8,550
60.60.420.14.5541	Vehicle Maintenance	4,589	5,776	5,369	5,239	6,840
60.60.420.14.5557	Ballfield Lights	-	4,590	1,678	-	1,800
60.60.420.14.5559	Misc. Equipment Maintenance	8,725	9,411	9,421	12,750	11,200
60.60.420.14.5571	Building Maintenance	6,038	2,552	6,369	9,577	14,800
60.60.420.14.5574	Tree Maintenance	-	-	2,875	6,393	17,650
60.60.420.14.5575	Grounds Maintenance	14,742	17,112	8,642	8,185	10,040
60.60.420.14.5578	Trails Maintenance	5,905	-	-	4,040	12,000
60.60.420.14.5582	Playground/Sprayground Maint.	-	-	16,560	6,836	11,800
60.60.420.14.5583	Landscaping	-	-	-	2,527	4,100
60.60.420.16.5711	Property/IM/DP	-	-	-	11,379	12,260
60.60.420.16.5715	Casualty	-	-	-	2,820	3,000
60.60.420.18.5611	Equipment Rental	-	204	-	1,000	-
60.60.420.36.7201	Capital Equipment	-	-	13,120	-	-
60.60.420.38.5810	Publications	-	254	60	-	-
60.60.420.38.5812	Clothing Expense	1,561	2,071	1,729	4,144	3,870
60.60.420.38.5989	Other	-	-	-	350	-
TOTALS		\$ 625,159	\$ 650,076	\$ 690,347	\$ 601,199	\$ 638,810

YEAR 2014 BUDGET DETAIL
PARK - SPORTS COMPLEX/SPORTS PROGRAMS

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
61.40.8065	Field Rental	\$ 29,417	\$ 38,710	\$ 48,723	\$ 39,200	\$ 47,800
61.40.8071	Merchandise for Resale	18,632	14,100	12,838	6,652	14,000
61.40.8072	Sponsorship	13,759	15,671	14,220	19,815	25,500
61.40.8076	Sports Complex Concessions	198,193	189,268	209,637	183,681	200,000
61.40.8080	Gate Admissions	73,541	58,575	67,048	55,698	66,550
61.40.8306	Youth Cheerleading	1,417	1,122	145	1,063	1,500
61.40.8408	Adult Kickball League	950	1,000	-	-	1,000
61.40.8411	Football-Adult League	1,410	-	-	-	-
61.40.8421	Softball-Adult League	99,456	104,300	107,265	107,943	107,500
61.40.8422	Softball-Adult Tournaments	25,877	3,965	6,590	8,150	13,500
61.40.8431	Baseball-Adult League	-	-	9,110	-	-
61.40.8441	Soccer-Adult League	-	3,780	2,973	-	-
61.40.8451	Adult Volleyball League	20,740	20,285	21,201	21,735	21,980
61.40.8461	Adult Basketball League	14,076	8,880	16,800	16,800	16,800
61.40.8463	Adult Basketball Open Gym	2,616	2,375	1,212	1,457	1,650
61.40.8508	Little Kickers	8,970	9,065	9,035	8,485	12,000
61.40.8510	Tiny Tot T-Ball	6,000	5,435	7,130	7,075	7,200
61.40.8511	Bitty Basketball	3,750	3,910	4,720	3,320	5,600
61.40.8514	Bitty Flag Football	1,315	1,420	1,530	1,400	2,000
61.40.8521	Softball Team League	-	-	-	-	4,000
61.40.8522	Softball Individual League	21,354	22,040	22,446	27,181	25,000
61.40.8523	Softball Tournaments	-	-	1,365	-	-
61.40.8531	Baseball Team League	77,026	97,900	123,895	81,050	107,000
61.40.8532	Baseball Individual League	67,315	58,877	65,626	55,847	65,000
61.40.8533	Baseball Tournaments	111,083	83,960	68,842	71,720	97,000
61.40.8542	Football Individual League	28,831	31,200	50,054	39,797	43,000
61.40.8551	Basketball Team League	49,100	44,045	38,925	37,740	37,600
61.40.8552	Basketball Individual League	66,784	76,094	74,809	74,181	81,400
61.40.8553	Basketball Tournaments	-	-	7,683	10,635	14,000
61.40.8561	Teeball Leagues	18,933	17,451	20,322	16,384	21,000
61.40.8572	Soccer Individual League	67,583	83,632	91,503	91,964	89,600
61.40.8582	Volleyball Individual League	6,075	7,785	7,475	6,756	8,100
61.50.3301	Interest Earnings	1,523	1,905	2,446	2,286	-
61.80.3804	Transfers In-Parks Sales Tax	-	-	-	110,849	45,380
TOTALS		<u>\$ 1,035,726</u>	<u>\$ 1,006,749</u>	<u>\$ 1,115,566</u>	<u>\$ 1,108,864</u>	<u>\$ 1,182,660</u>

EXPENDITURES

61.60.458.02.4001	Salaries	\$ 66,588	\$ 67,466	\$ 69,322	\$ 258,826	\$ 241,620
61.60.458.02.4002	Part-time	102,769	120,966	128,397	99,975	102,100
61.60.458.02.4004	Overtime	1,205	31	345	1,406	2,500
61.60.458.02.4015	Opt Out (Health Insurance)	-	-	-	4,358	3,680
61.60.458.02.4017	Rebate for Health Insurance	-	48	48	-	-
61.60.458.02.4018	Health Savings Account	-	-	-	19	80
61.60.458.02.4101	Social Security	12,807	14,182	14,935	29,197	26,490

YEAR 2014 BUDGET DETAIL
PARK - SPORTS COMPLEX/SPORTS PROGRAMS (continued)

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
EXPENDITURES						
61.60.458.02.4102	LAGERS Retirement	3,664	4,377	5,101	25,716	24,170
61.60.458.02.4104	Workers Compensation	10,471	2,970	2,265	5,247	7,870
61.60.458.02.4105	Health Insurance	16,783	16,464	16,092	40,232	40,870
61.60.458.02.4106	Life Insurance	69	69	61	153	150
61.60.458.02.4107	Dental Insurance	722	742	723	2,551	2,500
61.60.458.02.4112	Vision Insurance	-	72	144	520	480
61.60.458.02.4116	Disability Insurance	81	81	71	254	210
61.60.458.04.5001	General Supplies	1,280	1,221	1,128	1,632	2,570
61.60.458.04.5003	Medical Supplies	-	112	1,514	615	920
61.60.458.04.5004	Recreation Supplies	96,335	81,176	95,584	98,980	116,000
61.60.458.04.5007	Concession Supplies	110,229	108,729	127,057	98,013	109,000
61.60.458.04.5009	Maintenance Materials	6,553	5,492	2,689	3,710	2,500
61.60.458.04.5010	Chemicals	5,775	8,613	11,671	10,576	15,000
61.60.458.04.5018	Minor Tools	563	65	54	577	500
61.60.458.04.5099	Miscellaneous Supplies	9,505	5,068	11,653	12,486	10,700
61.60.458.04.5120	Outside Printing	2,283	3,232	3,167	2,140	2,500
61.60.458.04.8071	Merchandise for Resale	8,400	8,000	13,446	1,546	11,100
61.60.458.06.5210	Training Travel	-	-	47	400	1,000
61.60.458.06.5251	Registration Fees	-	-	-	150	1,100
61.60.458.06.5253	Lodging & Meals	-	-	-	1,883	2,850
61.60.458.06.5259	Training Costs	-	-	-	355	220
61.60.458.08.5346	Financial Services	-	-	-	-	20,400
61.60.458.08.5371	Advertising	-	-	-	-	150
61.60.458.08.5381	Refuse Collection Fees	286	-	70	200	300
61.60.458.08.5397	Contract Labor	268,411	248,760	259,375	249,749	260,000
61.60.458.12.5401	Electric	71,820	72,966	74,024	76,300	76,300
61.60.458.12.5431	Water Service	7,417	3,108	7,288	3,979	5,000
61.60.458.12.5453	Mobile Phones	-	-	683	4,200	3,760
61.60.458.14.5521	Vehicle Fuel	2,396	4,786	1,882	6,477	7,880
61.60.458.14.5541	Vehicle Maintenance	-	-	-	-	1,200
61.60.458.14.5551	Office Equipment Maintenance	-	-	-	2,337	3,120
61.60.458.14.5557	Ballfield Lights Maintenance	3,319	11,005	15,266	1,500	1,750
61.60.458.14.5559	Misc Equip Maintenance	44,634	11,397	14,337	10,739	12,500
61.60.458.14.5571	Building Maintenance	-	-	22	2,961	2,000
61.60.458.14.5575	Grounds/Landscaping	11,496	7,955	9,955	9,606	8,700
61.60.458.16.5711	Property/IM/DP	-	-	-	9,020	11,670
61.60.458.16.5715	Casualty	-	-	-	2,821	3,000
61.60.458.18.5611	Equipment Rental	2,304	1,964	1,122	1,728	2,000
61.60.458.38.5803	Meeting Expense	-	-	-	345	350
61.60.458.38.5808	Postage	327	245	341	491	550
61.60.458.38.5811	Membership Dues	10,075	10,168	9,812	5,260	10,000
61.60.458.38.5812	Clothing Expense	-	1,024	969	1,132	1,350
61.60.458.38.5989	Miscellaneous Expenses	1,622	9,129	14,425	10,298	12,000
61.60.458.42.5997	PFA Construction Fund	10,000	10,000	10,000	10,000	10,000
TOTALS		\$ 892,198	\$ 843,694	\$ 927,099	\$ 1,110,660	\$ 1,182,660

YEAR 2014 BUDGET DETAIL
PARK - COMMUNITY CENTER

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
65.40.8001	Youth Resident Annual Pass	\$ 20,740	\$ 15,707	\$ 18,810	\$ 16,161	\$ 16,250
65.40.6002	Youth Non-Resident Annual Pass	952	1,031	1,196	593	1,000
65.40.8003	Adult Resident Annual Pass	158,338	162,236	166,320	168,298	168,000
65.40.8004	Adult Non-Resident Annual Pass	32,345	27,173	25,149	29,088	25,000
65.40.8005	Senior Resident Annual Pass	45,605	44,719	56,054	59,340	55,000
65.40.8006	Senior Non-Resident Annual Pass	8,816	7,373	4,010	4,418	4,500
65.40.8009	Family Resident Annual Pass	444,434	438,618	400,477	346,905	415,000
65.40.8010	Family Non-Resident Annual Pass	34,474	34,447	32,506	19,728	32,000
65.40.8021	Youth Resident Summer Pass	4,683	3,230	3,600	2,667	3,600
65.40.8022	Youth Non-Resident Summer Pass	215	100	100	490	500
65.40.8023	Adult Resident Summer Pass	6,794	7,278	6,915	4,929	6,000
65.40.8024	Adult Non-Resident Summer Pass	1,630	1,010	1,035	432	1,200
65.40.8025	Senior Resident Summer Pass	595	595	255	595	300
65.40.8026	Senior Non-Resident Summer Pass	-	210	-	-	-
65.40.8029	Family Resident Summer Pass	32,318	32,387	26,230	21,686	27,000
65.40.8030	Family Non-Resident Summer Pass	1,610	1,840	1,654	690	1,800
65.40.8041	Youth Resident Daily Pass	42,996	39,586	38,931	34,318	39,500
65.40.8042	Youth Non-Resident Daily Pass	6,201	5,057	4,524	3,367	4,000
65.40.8043	Adult Resident Daily Pass	27,351	26,506	30,945	37,358	35,000
65.40.8044	Adult Non-Resident Daily Pass	6,956	5,524	7,827	8,126	7,000
65.40.8045	Senior Resident Daily Pass	1,363	1,687	1,475	1,008	1,300
65.40.8046	Senior Non-Resident Daily Pass	564	657	763	1,572	1,000
65.40.8047	Handicapped Daily Pass	955	2,132	1,013	932	1,250
65.40.8048	Handicapped Non-Resident Daily	171	124	270	358	200
65.40.8049	Silver Sneakers Pass	6,837	8,698	9,123	13,250	12,000
65.40.8051	Meeting/Craft Rooms Rental	70,836	78,927	101,932	74,230	85,000
65.40.8055	Gym Rental	-	630	-	400	-
65.40.8057	Pool Rental	12,019	14,644	13,176	13,147	16,000
65.40.8059	Theater Rental	127,031	125,913	96,238	81,827	110,000
65.40.8067	Lock Rental	-	-	-	300	-
65.40.8071	Merchandise for Resale	18	12	26	6	50
65.40.8076	Community Center Concessions	24,159	29,806	30,325	26,075	-
65.40.8101	Aqua Tot	5,224	5,945	5,054	5,517	5,400
65.40.8103	Parent Tot Aquatics	13,861	12,174	12,895	12,823	13,300
65.40.8105	Novice Aquatics	24,461	25,463	22,829	21,330	23,150
65.40.8107	Advanced Novice Aquatics	13,802	14,203	13,698	14,216	14,000
65.40.8109	Intermediate Aquatics	6,881	6,989	5,786	5,808	7,000
65.40.8111	Swim Team Stroke Clinic	2,385	2,333	3,125	1,795	2,700
65.40.8112	Competitive Stroke	90	-	110	-	100
65.40.8113	Swim Team Competitive Stroke	6,898	8,720	9,140	10,350	8,700
65.40.8114	Pre-Season Conditioning	1,150	1,425	2,705	1,780	2,200
65.40.8115	Girls High School Pre-Season	2,460	2,075	40	735	1,170

YEAR 2014 BUDGET DETAIL
PARK - COMMUNITY CENTER (continued)

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
65.40.8116	Triathlon Conditioning	5,454	5,303	4,820	3,674	5,500
65.40.8117	Water Aerobics	54,342	47,684	41,082	58,440	60,000
65.40.8119	Water Arthritis	8,000	12,000	11,250	18,527	-
65.40.8121	Adaptive Aquatics	940	200	-	-	100
65.40.8122	Semi-Competitive Swim Lessons	2,940	3,610	2,340	1,300	2,500
65.40.8123	Semi-Private Swim Lessons	10,190	9,915	8,730	11,539	9,000
65.40.8124	Swim Team	27,465	31,309	26,714	29,973	30,000
65.40.8125	Private Swim	42,589	28,554	36,948	35,484	35,000
65.40.8126	Developmental Stroke	2,222	2,465	1,937	1,239	2,400
65.40.8127	Lifeguard Training	8,972	8,129	10,297	10,272	9,750
65.40.8201	Aerobics	67,700	64,263	63,916	42,980	58,000
65.40.8202	Silver Sneaker Fitness	489	285	1,251	615	1,500
65.40.8225	Fitness Testing/Bio Analog	25	25	55	-	100
65.40.8226	Weight Training Teen/Adult	21,064	18,984	20,405	15,733	17,600
65.40.8227	Massage Therapy	-	65	-	-	-
65.40.8231	Youth Fitness	144	-	-	-	150
65.40.8232	Adult Fitness	23,867	1,821	847	1,573	1,250
65.40.8301	Youth Tumbling	4,257	5,208	5,141	3,109	5,000
65.40.8302	Youth Educational Programs	3,550	3,149	2,890	1,120	1,150
65.40.8305	Youth Dance	2,108	3,264	1,346	1,370	2,500
65.40.8306	Youth Cheerleading (7-12)	1,286	1,076	529	150	1,000
65.40.8601	Martial Arts	5,610	5,716	6,377	5,119	5,650
65.40.8605	Adult Dance Class	28	172	-	-	-
65.40.8606	Adult Education Program	240	-	-	-	-
65.40.8607	Group Trips	3,318	-	-	-	-
65.40.8608	Tennis Lessons	6,658	6,565	7,085	8,250	7,000
65.40.8611	Golf	2,320	1,310	490	530	1,500
65.40.8613	Arts & Crafts Classes	-	1,040	-	-	1,000
65.40.8615	Dog Obedience Class	4,710	4,900	4,100	4,582	4,500
65.40.8701	Child Care	9,123	8,159	7,552	6,603	8,500
65.40.8805	Birthday Parties	2,766	2,483	1,157	1,307	1,500
65.40.8807	Splash Camp	4,038	4,038	2,842	2,832	3,300
65.40.8808	Kids' Camp	4,677	2,629	4,390	5,260	4,500
65.40.8809	Preschool Activities	2,820	2,726	455	250	1,000
65.40.8810	Theater Ticket Sales	4,297	10,499	6,625	780	3,400
65.50.3301	Interest Earnings	3,471	3,900	4,337	1,496	-
65.70.3641	Sale of Public Property	6,469	78	5,606	-	-
65.70.3671	Contributions	2	-	-	-	-
65.70.3791	Miscellaneous Other	1,423	1,330	579	2,322	-
65.70.3793	Lease Proceeds	57,635	50,425	51,510	-	-
65.80.3804	Transfers In-Park Sales Tax	-	-	-	74,201	55,340
TOTALS		\$ 1,607,435	\$ 1,552,470	\$ 1,501,874	\$ 1,397,278	\$ 1,486,860

YEAR 2014 BUDGET DETAIL
PARK - COMMUNITY CENTER RECREATION PROGRAMS

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
EXPENDITURES						
65.60.417.08.8111	Swim Team Stroke Clinic	\$ 1,896	\$ 1,920	\$ 1,309	\$ 1,388	\$ 1,420
65.60.417.08.8113	Swim Team Competitive Maint	4,888	6,185	6,118	7,448	6,100
65.60.417.08.8114	Pre-Season Conditioning	840	980	1,148	1,064	1,120
65.60.417.08.8115	H.S. Pre-Season Conditioning	1,771	1,470	756	756	780
65.60.417.08.8116	Triathlon Conditioning	4,407	3,724	3,479	2,800	3,680
65.60.417.08.8117	Water Aerobics	22,296	21,117	22,858	23,950	23,000
65.60.417.08.8121	Adaptive Aquatics	676	123	-	-	70
65.60.417.08.8122	Semi-Competitive Swim Lessons	2,205	2,695	1,925	1,190	1,820
65.60.417.08.8123	Semi-Private Swim Lessons	7,896	6,856	8,160	7,857	7,000
65.60.417.08.8124	Swim Team	20,752	21,611	19,188	19,191	20,150
65.60.417.08.8125	Private Swim Lessons	29,696	20,304	24,432	26,142	19,200
65.60.417.08.8126	Developmental Stroke	-	675	-	-	-
65.60.417.08.8127	Lifeguard Training	6,059	5,457	6,216	5,637	5,130
65.60.417.08.8201	Fitness Aerobics	31,751	32,014	31,560	29,983	32,550
65.60.417.08.8202	Silver Sneakers Aerobics	1,848	1,890	3,948	4,419	4,730
65.60.417.08.8226	Weight Training	17,352	15,181	16,465	15,727	9,470
65.60.417.08.8227	Massage Therapy	-	46	-	-	-
65.60.417.08.8232	Adult Fitness	15,329	1,428	199	841	2,300
65.60.417.08.8301	Youth Tumbling	2,548	3,447	3,310	2,777	2,030
65.60.417.08.8302	Youth Educational Programs	378	2,173	1,582	1,372	670
65.60.417.08.8305	Youth Dance	1,435	2,496	735	445	800
65.60.417.08.8306	Cheerleading	-	392	-	-	480
65.60.417.08.8601	Martial Arts	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	3,794	-	-	-	-
65.60.417.08.8608	Tennis Lessons	4,659	4,459	5,096	5,402	5,750
65.60.417.08.8611	Golf	1,460	886	270	751	-
65.60.417.08.8613	Arts & Crafts Classes	-	294	-	-	-
65.60.417.08.8615	Dog Obedience Classes	3,129	3,332	2,678	2,782	3,530
65.60.417.08.8701	Child Care Program	465	572	367	342	790
65.60.417.08.8805	Birthday Parties	392	433	6	62	590
65.60.417.08.8807	Splash Camp	188	191	199	-	230
65.60.417.08.8808	Kids' Camp	218	108	190	104	350
65.60.417.08.8809	Preschool Activities	1,334	2,389	1,128	855	-
65.60.417.08.8810	Theater Promotions	1,506	2,325	6,094	2,633	950
TOTALS		\$ 195,077	\$ 167,366	\$ 169,416	\$ 165,918	\$ 154,690

YEAR 2014 BUDGET DETAIL
PARK - COMMUNITY CENTER OPERATIONS

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
EXPENDITURES						
65.60.491.02.4001	Salaries	\$ 270,131	\$ 272,870	\$ 276,126	\$ 377,214	\$ 384,370
65.60.491.02.4002	Part-time	261,412	253,679	248,674	250,561	264,060
65.60.491.02.4004	Overtime	2,120	115	742	1,339	1,400
65.60.491.02.4015	Opt Out (Health Insurance)	1,746	3,492	3,492	6,574	6,660
65.60.491.02.4017	Health Insurance Rebate	-	96	96	-	-
65.60.491.02.4018	Health Savings Account	-	-	-	52	220
65.60.491.02.4101	Social Security	40,088	39,772	39,815	48,982	50,020
65.60.491.02.4102	LAGERS Retirement Program	15,038	17,973	20,030	39,515	38,640
65.60.491.02.4104	Workers Compensation	19,133	13,407	9,245	12,590	16,590
65.60.491.02.4105	Health Insurance	45,773	42,606	42,591	57,767	65,220
65.60.491.02.4106	Life Insurance	242	242	207	229	230
65.60.491.02.4107	Dental Insurance	2,718	2,793	2,639	3,440	3,700
65.60.491.02.4112	Vision Insurance	-	96	282	729	880
65.60.491.02.4116	Disability Insurance	406	406	339	337	330
65.60.491.04.5001	General Supplies	7,812	6,036	4,663	4,428	9,100
65.60.491.04.5003	Medical Supplies	525	250	122	126	260
65.60.491.04.5004	Recreation Supplies	1,832	2,475	1,937	1,585	3,300
65.60.491.04.5007	Concession Supplies	11,175	16,767	15,307	16,522	17,800
65.60.491.04.5009	Maintenance Materials	19,426	21,056	24,006	23,653	27,900
65.60.491.04.5010	Chemicals	11,731	9,471	13,800	14,333	13,500
65.60.491.04.5099	Miscellaneous Supplies	452	-	-	-	-
65.60.491.04.5120	Outside Printing	186	307	354	789	730
65.60.491.06.5210	Training Travel	-	-	-	303	575
65.60.491.06.5251	Registration Fees	-	-	-	395	950
65.60.491.06.5253	Lodging & Meals	-	-	-	323	900
65.60.491.06.5259	Training Costs	-	-	-	367	1,275
65.60.491.08.5346	Financial Services	-	-	31	-	20,400
65.60.491.08.5371	Advertising	144	163	150	150	300
65.60.491.08.5381	Refuse Collection Fees	83	-	-	-	-
65.60.491.08.5397	Contract Labor	1,750	2,520	2,040	33,208	18,750
65.60.491.08.5399	Miscellaneous Fees	8,051	7,596	8,271	7,790	5,000
65.60.491.12.5401	Electric	123,615	120,137	116,844	116,920	118,000
65.60.491.12.5421	Natural Gas	32,305	29,398	18,857	20,297	25,000
65.60.491.12.5431	Water Service	19,263	20,953	21,655	22,675	25,000
65.60.491.12.5453	Mobile Phones	2,880	2,880	1,687	1,402	1,680
65.60.491.14.5521	Vehicle Fuel	-	-	-	401	600
65.60.491.14.5541	Vehicle Maintenance	-	-	-	100	465
65.60.491.14.5551	Maintenance - Office Equipment	-	-	-	5,178	6,360
65.60.491.14.5559	Misc Equipment Maintenance	9,109	6,225	8,494	7,347	8,600
65.60.491.14.5571	Building Maintenance	88,757	74,798	106,196	75,411	94,800
65.60.491.14.5575	Grounds/Landscaping	740	167	1,182	5,830	1,300
65.60.491.14.5591	Software Maintenance	323	303	1,527	445	400
65.60.491.16.5711	Property/IM/DP	-	-	-	10,840	11,670
65.60.491.16.5715	Casualty Insurance	-	-	-	2,824	3,000
65.60.491.18.5601	Minor Equipment	75,820	61,986	6,811	19,615	17,250

YEAR 2014 BUDGET DETAIL
PARK - COMMUNITY CENTER OPERATIONS (continued)

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
EXPENDITURES						
65.60.491.18.5612	Fitness Equipment Lease	-	-	8,980	4,734	56,700
65.60.491.24.6001	Debt Service Principal	10,640	33,537	51,572	39,544	-
65.60.491.24.6011	Debt Service Interest	1,316	3,339	3,647	578	-
65.60.491.36.7201	Capital Equipment	-	-	48,155	-	-
65.60.491.38.5801	Over/Short	28	12	120	(7)	-
65.60.491.38.5808	Postage	1,918	2,013	1,690	1,433	2,230
65.60.491.38.5811	Membership Dues	35	43	35	40	40
65.60.491.38.5812	Clothing Expense	883	1,181	514	1,288	5,740
65.60.491.38.5989	Miscellaneous Expenses	170	68	81	540	275
TOTALS		<u>\$ 1,089,775</u>	<u>\$ 1,071,227</u>	<u>\$ 1,113,005</u>	<u>\$ 1,240,736</u>	<u>\$ 1,332,170</u>

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: \$ 51,510
Date Purchased: 02/15/2012
Purpose: Fitness Equipment - Phase III

Payment Date	Interest Rate	Principal	Interest	Total Payment	Agreement Balance
		\$ -	\$ -	\$ -	\$ 51,510.00
02/15/12	4.25%	1,344.09	182.43	1,526.52	50,165.91
03/15/12	4.25%	1,348.85	177.67	1,526.52	48,817.06
04/15/12	4.25%	1,353.63	172.89	1,526.52	47,463.43
05/15/12	4.25%	1,358.42	168.10	1,526.52	46,105.01
06/15/12	4.25%	1,363.23	163.29	1,526.52	44,741.78
07/15/12	4.25%	1,368.06	158.46	1,526.52	43,373.72
08/15/12	4.25%	1,372.90	153.62	1,526.52	42,000.82
09/15/12	4.25%	1,377.77	148.75	1,526.52	40,623.05
10/15/12	4.25%	1,382.65	143.87	1,526.52	39,240.40
11/15/12	4.25%	1,387.54	138.98	1,526.52	37,852.86
12/15/12	4.25%	1,392.46	134.06	1,526.52	36,460.40
01/15/13	4.25%	1,397.39	129.13	1,526.52	35,063.01
02/15/13	4.25%	1,402.34	124.18	1,526.52	33,660.67
03/15/13	4.25%	1,407.31	119.21	1,526.52	32,253.36
04/15/13	4.25%	1,412.29	114.23	1,526.52	30,841.07
05/15/13	4.25%	1,417.29	109.23	1,526.52	29,423.78
06/15/13	4.25%	1,422.31	104.21	1,526.52	28,001.47
07/15/13	4.25%	1,427.35	99.17	1,526.52	26,574.12
08/15/13	4.25%	1,432.40	94.12	1,526.52	25,141.72
09/15/13	4.25%	1,437.48	89.04	1,526.52	23,704.24
10/15/13	4.25%	1,442.57	83.95	1,526.52	22,261.67
11/15/13	4.25%	1,447.68	78.84	1,526.52	20,813.99
12/15/13	4.25%	1,452.80	73.72	1,526.52	19,361.19
01/15/14	4.25%	1,457.95	68.57	1,526.52	17,903.24
02/15/14	4.25%	1,463.11	63.41	1,526.52	16,440.13
03/15/14	4.25%	1,468.29	58.23	1,526.52	14,971.84
04/15/14	4.25%	1,473.49	53.03	1,526.52	13,498.35
05/15/14	4.25%	1,478.71	47.81	1,526.52	12,019.64
06/15/14	4.25%	1,483.95	42.57	1,526.52	10,535.69
07/15/14	4.25%	1,489.21	37.31	1,526.52	9,046.48
08/15/14	4.25%	1,494.48	32.04	1,526.52	7,552.00
09/15/14	4.25%	1,499.77	26.75	1,526.52	6,052.23
10/15/14	4.25%	1,505.09	21.43	1,526.52	4,547.14
11/15/14	4.25%	1,510.42	16.10	1,526.52	3,036.72
12/15/04	4.25%	1,515.76	10.76	1,526.52	1,520.96
01/15/15	4.25%	1,520.96	5.39	1,526.35	-
		\$ 51,510.00	\$ 3,444.55	\$ 54,954.55	

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	-
		<u>\$ 119,026.25</u>	<u>\$ -</u>	<u>\$ 119,026.25</u>	

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SPECIAL REVENUE FUNDS

City of Liberty, Missouri
Fairview Cemetery Fund
Fiscal Year 2014

	2012 Actual	2013 Forecast	2014 Budget
Beginning Fund Balance	\$ 346,906	\$ 352,531	\$ 360,661
Revenues			
Interest Earnings	\$ 1,299	\$ 1,200	\$ 1,300
Sale of Lots	5,625	8,130	5,600
Total Revenues	<u>\$ 6,924</u>	<u>\$ 9,330</u>	<u>\$ 6,900</u>
Total Resources	<u>\$ 353,830</u>	<u>\$ 361,861</u>	<u>\$ 367,561</u>
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$ 1,299	\$ 1,200	\$ 1,300
Total Expenditures	<u>\$ 1,299</u>	<u>\$ 1,200</u>	<u>\$ 1,300</u>
Total Revenue Over(Under) Expenditures	<u>\$ 5,625</u>	<u>\$ 8,130</u>	<u>\$ 5,600</u>
Ending Fund Balance	<u><u>\$ 352,531</u></u>	<u><u>\$ 360,661</u></u>	<u><u>\$ 366,261</u></u>

YEAR 2013 BUDGET DETAIL
FAIRVIEW CEMETERY TRUST FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
40.50.3301	Interest Earnings	\$ 1,656	\$ 1,375	\$ 1,299	\$ 1,200	\$ 1,300
40.70.3691	Sale of Cemetery Lots	3,825	-	5,625	8,130	5,600
TOTALS		<u>\$ 5,481</u>	<u>\$ 1,375</u>	<u>\$ 6,924</u>	<u>\$ 9,330</u>	<u>\$ 6,900</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
40.30.251.42.5999	Cemetery Maintenance Fund	\$ 1,656	\$ 1,375	\$ 1,299	\$ 1,200	\$ 1,300
TOTALS		<u>\$ 1,656</u>	<u>\$ 1,375</u>	<u>\$ 1,299</u>	<u>\$ 1,200</u>	<u>\$ 1,300</u>

City of Liberty, Missouri
Mt. Memorial Cemetery Trust
Fiscal Year 2014

	2012 Actual	2013 Forecast	2014 Budget
Beginning Fund Balance	\$ 33,755	\$ 33,755	\$ 33,755
Revenues			
Interest Earnings	\$ 127	\$ 120	\$ 130
Total Revenues	<u>\$ 127</u>	<u>\$ 120</u>	<u>\$ 130</u>
Total Resources	<u>\$ 33,882</u>	<u>\$ 33,875</u>	<u>\$ 33,885</u>
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$ 127	\$ 120	\$ 130
Total Expenditures	<u>\$ 127</u>	<u>\$ 120</u>	<u>\$ 130</u>
Total Revenue Over(Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u><u>\$ 33,755</u></u>	<u><u>\$ 33,755</u></u>	<u><u>\$ 33,755</u></u>

YEAR 2013 BUDGET DETAIL
MT. MEMORIAL CEMETERY TRUST FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
41.50.3301	Interest Earnings	\$ 165	\$ 134	\$ 127	\$ 120	\$ 130
TOTALS		<u>\$ 165</u>	<u>\$ 134</u>	<u>\$ 127</u>	<u>\$ 120</u>	<u>\$ 130</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
41.30.251.42.5999	Cemetery Maintenance Fund	\$ 165	\$ 134	\$ 127	\$ 120	\$ 130
TOTALS		<u>\$ 165</u>	<u>\$ 134</u>	<u>\$ 127</u>	<u>\$ 120</u>	<u>\$ 130</u>

City of Liberty, Missouri
 Frank Hughes Memorial Library Trust Fund
 Fiscal Year 2014

	<u>2012 Actual</u>	<u>2013 Forecast</u>	<u>2014 Budget</u>
Beginning Fund Balance	\$ 30,000	\$ 30,000	\$ 30,000
Revenues			
Interest Earnings	\$ 114	\$ 90	\$ 130
Total Revenues	<u>\$ 114</u>	<u>\$ 90</u>	<u>\$ 130</u>
Total Resources	<u>\$ 30,114</u>	<u>\$ 30,090</u>	<u>\$ 30,130</u>
Expenditures			
Interfund Transfer-Parks	\$ 114	\$ 90	\$ 130
Total Expenditures	<u>\$ 114</u>	<u>\$ 90</u>	<u>\$ 130</u>
Total Revenue Over(Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u><u>\$ 30,000</u></u>	<u><u>\$ 30,000</u></u>	<u><u>\$ 30,000</u></u>

YEAR 2014 BUDGET DETAIL
FRANK HUGHES MEMORIAL LIBRARY TRUST FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
42.50.3301	Interest Earnings	\$ 146	\$ 119	\$ 114	\$ 90	\$ 130
TOTALS		<u>\$ 146</u>	<u>\$ 119</u>	<u>\$ 114</u>	<u>\$ 90</u>	<u>\$ 130</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
42.30.251.42.5999	Parks for Hughes Library	\$ 146	\$ 119	\$ 114	\$ 90	\$ 130
TOTALS		<u>\$ 146</u>	<u>\$ 119</u>	<u>\$ 114</u>	<u>\$ 90</u>	<u>\$ 130</u>

City of Liberty, Missouri
Police Training Fund
Fiscal Year 2014

	2012 Actual	2013 Forecast	2014 Budget
Beginning Fund Balance	\$ 31,857	\$ 35,720	\$ 29,490
Revenues			
Interest Earnings	\$ 128	\$ 120	\$ 200
Police Training	8,629	8,500	9,000
Arrest Costs Recoupment	2,960	5,800	5,000
Post Training Funds	4,349	4,350	4,500
Total Revenues	<u>\$ 16,066</u>	<u>\$ 18,770</u>	<u>\$ 18,700</u>
Total Resources	<u>\$ 47,923</u>	<u>\$ 54,490</u>	<u>\$ 48,190</u>
Expenditures			
Police Training Travel	\$ 3,841	\$ 5,000	\$ 5,000
Police Registration Fees	7,060	20,000	20,000
Police Training Costs	-	-	5,000
Civilian Training Costs	1,302	-	-
Total Expenditures	<u>\$ 12,203</u>	<u>\$ 25,000</u>	<u>\$ 30,000</u>
Total Revenue Over(Under) Expenditures	<u>\$ 3,863</u>	<u>\$ (6,230)</u>	<u>\$ (11,300)</u>
Ending Fund Balance	<u>\$ 35,720</u>	<u>\$ 29,490</u>	<u>\$ 18,190</u>

YEAR 2014 BUDGET DETAIL
POLICE TRAINING FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
69.50.3301	Interest Earnings	\$ 237	\$ 132	\$ 128	\$ 120	\$ 200
69.60.3354	Police Training Fees	9,140	8,802	8,629	8,500	9,000
69.60.3355	Arrest Cost Recoupment	6,194	4,543	2,960	5,800	5,000
69.60.3356	Post Training Funds	4,331	3,953	4,349	4,350	4,500
TOTALS		<u>\$ 19,902</u>	<u>\$ 17,430</u>	<u>\$ 16,065</u>	<u>\$ 18,770</u>	<u>\$ 18,700</u>
EXPENDITURES						
69.40.501.06.5210	Police Training Travel	\$ 12,818	\$ 4,641	\$ 3,841	\$ 5,000	\$ 5,000
69.40.501.06.5251	Police Registration Fees	15,093	19,799	7,060	20,000	20,000
69.40.501.06.5259	Police Training Costs	4,620	4,620	-	-	5,000
69.40.504.06.5210	Civilian Registration Fees	-	36	670	-	-
69.40.504.06.5259	Other Training	-	-	632	-	-
TOTALS		<u>\$ 32,531</u>	<u>\$ 29,096</u>	<u>\$ 12,203</u>	<u>\$ 25,000</u>	<u>\$ 30,000</u>

City of Liberty, Missouri
Cemetery Maintenance Fund
Fiscal Year 2014

	2012 Actual	2013 Forecast	2014 Budget
Beginning Fund Balance	\$ 70,999	\$ 75,083	\$ 96,361
Revenues			
Charges for Services-Burial Permits	\$ 23,350	\$ 35,700	\$ 29,000
Charges for Services-Engraving Services	560	-	640
Interest Earnings	248	250	250
Misc-Contributions for Maintenance	25	-	-
Misc-Sale of Lots	16,875	20,350	10,800
Misc-Sale of Columbarium Niche	7,200	-	4,800
Total Revenues	\$ 48,258	\$ 56,300	\$ 45,490
Transfers In			
Misc-Contributions from Trust Funds	\$ 1,426	\$ 1,500	\$ 1,430
Transfers In from General Fund	-	47,750	47,750
Total Transfers In	\$ 1,426	\$ 49,250	\$ 49,180
Total Revenues and Transfers In	\$ 49,684	\$ 105,550	\$ 94,670
Total Resources	\$ 120,683	\$ 180,633	\$ 191,031
Expenditures			
Supplies	\$ 2,233	\$ 1,927	\$ 2,150
Fees-Contract Labor-Open/Close-Miscellaneous	9,583	12,050	10,100
Utilities-Electric	253	253	300
Maintenance	24,618	22,292	29,250
Columbarium Construction Project	8,913	-	5,000
Total Expenditures	\$ 45,600	\$ 36,522	\$ 46,800
Transfers Out			
Transfers out to Park Fund for Labor	\$ -	\$ 47,750	\$ 47,750
Total Transfers Out	\$ -	\$ 47,750	\$ 47,750
Total Expenditures and Transfers Out	\$ 45,600	\$ 84,272	\$ 94,550
Revenues Favorable/(Unfavorable) to Expenditures and Transfers Out	\$ 4,084	\$ 21,278	\$ 120
Columbarium Reserve	\$ 1,800	\$ 1,800	\$ 3,000
Undesignated Fund Balance	73,283	94,561	93,481
Ending Fund Balance	\$ 75,083	\$ 96,361	\$ 96,481

YEAR 2014 BUDGET DETAIL
CEMETERY MAINTENANCE FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
73.40.3681	Burial Permits	\$ 28,350	\$ 18,900	\$ 23,350	\$ 27,900	\$ 29,000
73.40.3681	Engraving Services	-	-	560	-	640
73.50.3301	Interest	563	400	248	172	250
73.70.3671	Contributions for Maintenance	-	-	25	-	-
73.70.3691	Sale of Lots	11,475	-	16,875	20,427	10,800
73.70.3692	Sale of Columbarium Niche	-	-	7,200	-	4,800
73.80.3671	Transfers In-Contributions	1,821	1,509	1,426	-	1,430
73.80.3802	Transfers In-General Fund	-	-	-	47,750	47,750
TOTALS		\$ 42,209	\$ 20,809	\$ 49,684	\$ 96,249	\$ 94,670
EXPENDITURES						
73.70.226.04.5073	Supplies-Cemetery Committee	\$ -	\$ -	\$ 2,073	\$ 677	\$ 2,000
73.70.226.04.5099	Miscellaneous Supplies	150	150	160	75	150
73.70.226.08.5397	Contract Labor	3,450	8,350	9,575	8,300	10,000
73.70.226.08.5399	Miscellaneous Fees	57	7	8	-	100
73.70.226.12.5401	Electric	318	244	253	103	300
73.70.226.14.5575	Grounds/Landscaping	-	110	298	171	250
73.70.226.14.5577	Mowing Contract	27,300	21,586	24,260	8,680	28,000
73.70.226.14.5579	Headstone Maintenance	645	169	60	91	1,000
73.70.226.36.7510	Construction Contract	-	40,445	8,913	-	5,000
73.70.226.42.5996	Interfund Transfers-Park Fund	-	-	-	-	47,750
TOTALS		\$ 31,920	\$ 71,061	\$ 45,600	\$ 18,097	\$ 94,550

City of Liberty, Missouri
Loss Control Fund
Fiscal Year 2014

	2012 Actual	2013 Forecast	2014 Budget
Beginning Fund Balance	\$ 161,617	\$ 249,521	\$ 219,352
Revenues			
Interest Earnings	\$ 574	\$ 689	\$ 700
Workers Comp Dividends	67,656	7,595	-
Loss Control MPR Refund	16,436	17,321	17,000
Loss Control Credit-Reimbursement	13,464	31,381	36,500
Accident Reimbursement	1,057	-	-
Property Liability Refund	103,665	-	-
Total Revenues	\$ 202,852	\$ 56,986	\$ 54,200
Expenditures			
Training Travel	\$ 19,317	\$ 20,000	\$ 4,500
Insurance Deductible	36,275	40,000	75,000
Minor Equipment	41,694	22,242	-
Equipment	11,004	-	-
Fire Wellness Assessment	-	-	30,000
Drivers Training	-	2,500	7,500
Safety Supplies	6,658	2,413	-
Total Expenditures	\$ 114,948	\$ 87,155	\$ 117,000
Total Revenue Over(Under) Expenditures	\$ 87,904	\$ (30,169)	\$ (62,800)
Ending Fund Balance	\$ 249,521	\$ 219,352	\$ 156,552

YEAR 2014 BUDGET DETAIL

LOSS CONTROL FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
75.50.3301	Interest Earnings	\$ 506	\$ 474	\$ 574	\$ 689	\$ 700
75.70.3657	Workers Comp Dividends	107,405	87,362	67,656	7,595	-
75.70.3658	Loss Control MPR Refund	16,057	17,308	16,436	17,321	17,000
75.70.3659	Loss Control Credit-Reimbursement	55,093	81,034	13,464	31,381	36,500
75.70.3724	Accident Reimbursement	-	-	104,723	-	-
TOTALS		<u>\$ 179,060</u>	<u>\$ 186,178</u>	<u>\$ 202,853</u>	<u>\$ 56,986</u>	<u>\$ 54,200</u>
EXPENDITURES						
75.20.780.06.5210	Administration Training Travel	\$ -	\$ 2,481	\$ 840	\$ -	\$ -
75.25.780.04.5001	HR General Supplies	-	-	467	-	-
75.30.780.18.5601	Finance Minor Equipment	484	-	-	-	-
75.40.780.04.5001	Police General Supplies	-	14,777	1,590	-	-
75.40.780.06.5210	Police Training Travel	3,618	3,632	5,638	-	-
75.40.780.18.5601	Police Minor Equipment	-	3,136	13,464	-	-
75.40.790.08.5314	Police Insurance Deductible	900	6,298	2,757	-	-
75.50.780.04.5001	Fire General Supplies	-	-	675	-	-
75.50.780.06.5210	Fire Training Travel	3,960	5,225	2,583	-	-
75.50.780.18.5601	Fire Minor Equipment	-	3,695	23,098	-	-
75.50.780.36.7201	Fire Capital Equipment	-	-	11,004	-	-
75.50.790.08.5314	Fire Insurance Deductible	329	9,376	-	-	-
75.60.780.36.7402	Parks Building Improvements	6,211	-	-	-	-
75.60.780.42.5975	Interfund Transfers-Park Sales Tax	-	2,500	-	-	-
75.60.790.08.5314	Parks Insurance Deductible	-	25,000	3,313	-	-
75.70.780.04.5001	Public Works General Supplies	90	-	-	-	-
75.70.780.06.5210	Public Works Training Travel	-	323	361	-	-
75.70.780.18.5601	Public Works Minor Equipment	-	5,401	2,448	-	-
75.70.780.36.7201	Public Works Capital Equipment	10,564	-	-	-	-
75.70.790.08.5314	Public Works Insurance Deductible	18,445	5,472	28,227	-	-
75.80.790.08.5314	Development Insurance Deductible	-	-	1,978	-	-
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	1,494	1,194	3,927	-	-
75.95.780.06.5210	City-Wide Training & Travel	6,118	6,183	9,881	20,000	57,500
75.95.780.08.5399	City-Wide Miscellaneous Fees	-	5,280	-	-	-
75.95.780.18.5601	City-Wide Minor Equipment	15,189	-	345	22,242	-
75.95.780.36.7201	City-Wide Capital Equipment	-	20,317	-	-	-
75.95.790.08.5314	City-Wide Insurance Deductible	14,548	23,586	-	40,000	75,000
75.95.790.14.5556	City-Wide Street/Taffic Lights	44,299	37,633	-	-	-
TOTALS		<u>\$ 127,129</u>	<u>\$ 191,997</u>	<u>\$ 114,949</u>	<u>\$ 82,242</u>	<u>\$ 132,500</u>

DEBT SERVICE FUNDS

City of Liberty, Missouri
 NID Debt Service Fund
 Fiscal Year 2014

	<u>2012 Actual</u>	<u>2013 Forecast</u>	<u>2014 Budget</u>
Beginning Fund Balance	\$ 89,840	\$ 84,145	\$ 35,375
Revenues			
Interest Earnings	\$ 80	\$ 80	\$ -
Interest On Special Assessments	3,563	880	800
Miscellaneous Income	480	480	220
Special Assessments	82,768	38,950	5,000
Total Revenues	<u>\$ 86,891</u>	<u>\$ 40,390</u>	<u>\$ 6,020</u>
Expenditures			
Bond Principal Payments	\$ 85,000	\$ 85,000	\$ 40,000
Bond Interest	7,325	3,660	900
Paying Agent Fees	261	500	500
Total Expenditures	<u>\$ 92,586</u>	<u>\$ 89,160</u>	<u>\$ 41,400</u>
Revenues Over (Under)	<u>\$ (5,695)</u>	<u>\$ (48,770)</u>	<u>\$ (35,380)</u>
Debt Service Reserve - Ending	<u><u>\$ 84,145</u></u>	<u><u>\$ 35,375</u></u>	<u><u>\$ (5)</u></u>

YEAR 2014 BUDGET DETAIL
NEIGHBORHOOD IMPROVEMENT DISTRICT FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
87.50.3301	Interest Earnings	\$ 95	\$ 88	\$ 81	\$ 80	\$ -
87.50.3302	Interest Earnings-Bonds	58	19	2	-	-
87.50.3304	Interest-Special Assessments	10,498	7,133	3,563	880	800
87.70.3791	Miscellaneous Income	78,382	83,251	83,251	480	220
87.70.3795	Special Assessments	-	-	-	38,950	5,000
TOTALS		<u>\$ 89,033</u>	<u>\$ 90,490</u>	<u>\$ 86,897</u>	<u>\$ 40,390</u>	<u>\$ 6,020</u>
EXPENDITURES						
87.30.130.24.6001	Bond Principal	\$ 80,000	\$ 80,000	\$ 85,000	\$ 85,000	\$ 40,000
87.30.130.24.6011	Bond Interest	13,981	10,781	7,325	3,660	900
87.30.130.24.6021	Paying Agent Fees	-	523	261	500	500
TOTALS		<u>\$ 93,981</u>	<u>\$ 91,304</u>	<u>\$ 92,586</u>	<u>\$ 89,160</u>	<u>\$ 41,400</u>

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

Year	Interest Rate	May 1		November 1	Total Payments	Bond Balance
		Interest	Principal	Interest		
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	

City of Liberty, Missouri
Public Facilities Authority Fund - Community Center
Fiscal Year 2014

	<u>2012 Actual</u>	<u>2013 Forecast</u>	<u>2014 Budget</u>
Beginning Fund Balance	\$ 229,509	\$ 229,509	\$ 229,509
Revenues			
Interest Earnings	\$ 23	\$ 23	\$ 30
Lease Payments	198,742	198,308	200,000
Total Revenues	<u>\$ 198,765</u>	<u>\$ 198,331</u>	<u>\$ 200,030</u>
Total Resources	<u>\$ 428,274</u>	<u>\$ 427,840</u>	<u>\$ 429,539</u>
Expenditures			
Principal Payments	\$ 140,000	\$ 145,000	\$ 150,000
Bond Interest	55,944	50,509	47,330
Bond Service Fees	2,700	2,700	2,700
Postage	122	122	-
Total Expenditures	<u>\$ 198,765</u>	<u>\$ 198,331</u>	<u>\$ 200,030</u>
Total Revenue Over(Under) Expenditures	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ -</u>
Ending Fund Balance	<u><u>\$ 229,509</u></u>	<u><u>\$ 229,509</u></u>	<u><u>\$ 229,509</u></u>

YEAR 2014 BUDGET DETAIL
PUBLIC FACILITIES AUTHORITY FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
88.50.3301	Interest-Community Center	\$ 23	\$ 23	\$ 23	\$ 23	\$ 30
88.50.3309	Interest - Sports Complex	58	6	-	-	-
88.70.3792	Lease Pmts - Sports Complex	663,601	104,978	-	-	-
88.70.3793	Lease Pmts - Community Center	198,420	198,794	198,742	198,308	200,000
TOTALS		<u>\$ 862,102</u>	<u>\$ 303,800</u>	<u>\$ 198,765</u>	<u>\$ 198,331</u>	<u>\$ 200,030</u>
EXPENDITURES						
88.30.146.08.5311	Legal Fees	\$ 6,000	\$ -	\$ -	\$ -	\$ -
88.30.146.24.6001	Bond Principal-Community Center	130,000	135,000	140,000	145,000	150,000
88.30.146.24.6002	Bond Principal-Sports Complex	605,000	640,000	-	-	-
88.30.146.24.6011	Bond Interest-Community Center	65,623	60,999	55,944	50,509	47,330
88.30.146.24.6012	Bond Interest-Sports Complex	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	2,300	400	-	-	-
88.30.146.38.5808	Postage-Community Center	122	122	122	122	-
88.30.146.38.5828	Postage-Sports Complex	98	-	-	-	-
TOTALS		<u>\$ 862,114</u>	<u>\$ 856,340</u>	<u>\$ 198,765</u>	<u>\$ 198,331</u>	<u>\$ 200,030</u>

City of Liberty, Missouri
Debt Service Schedule
Leasehold Revenue Bonds

Amount Issued: \$3,640,000

Date Issued: January 15, 2003

Note: Refunded within the 2013 Special Obligation Bond

Purpose: Refunding Bonds - Community Center plus Expansion Construction

Year	Interest Rate	April 1		October 1	Total Payments	Bond Balance
		Interest	Principal	Interest		
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	

Debt Service Reserve \$229,500

Year	Interest Rate	April 1		October 1	Total Payments	Bond Balance
		Interest	Principal	Interest		
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		\$ 83,587.50	\$ 1,060,000.00	\$ 59,737.50	\$ 1,203,325.00	

Year	Interest Rate	June 1		December 1	Total Payments	Bond Balance
		Interest	Principal	Interest		
2014	3.00%	11,002.50	155,000	12,225.00	178,227.50	660,000
2015	3.00%	9,900.00	160,000	9,900.00	179,800.00	500,000
2016	3.00%	7,500.00	160,000	7,500.00	175,000.00	340,000
2017	3.00%	5,100.00	170,000	5,100.00	180,200.00	170,000
2018	3.00%	2,550.00	170,000	2,550.00	175,100.00	-
TOTALS		\$ 36,052.50	\$ 815,000.00	\$ 37,275.00	\$ 888,327.50	

TIF FUNDS

City of Liberty, Missouri
 Roger's Plaza
 Fiscal Year 2014

	2012 Actual	2013 Forecast	2014 Budget
Beginning Fund Balance	\$ 1,018,543	\$1,180,249	\$1,613,924
Revenues			
Real Estate Tax	\$ 36,657	\$ 31,920	\$ 29,260
Sales Tax Transfer	134,659	106,360	147,460
TIF Tax - County/School/Hosp	293,517	230,220	206,760
TIF Sales Tax - County	51,898	37,220	51,620
Interest Earnings	105	100	100
CID Sales Tax	258,899	61,080	124,530
Zoological Sales Tax	2,703	9,205	7,380
Special Allocation Fund	548,594	470,800	-
Totals Revenues	\$ 1,327,031	\$ 946,905	\$ 567,110
Expenditures			
Project Legal Fees	\$ 260	\$ 1,200	\$ 1,200
Transfers Out-Debt Service	548,594	-	-
Administrative Fees	1,412	-	1,920
Miscellaneous Fees	109,830	-	-
Bond Principal	120,000	135,000	145,000
Bond Interest	383,400	375,130	365,850
Paying Agent Fees	1,829	1,900	1,850
Developer Reimbursement	-	-	21,557
Total Expenditures	\$ 1,165,325	\$ 513,230	\$ 537,377
Revenue Over(Under) Expenditures	\$ 161,706	\$ 433,675	\$ 29,733
Debt Service Reserve	\$ 1,015,962	\$ 994,692	\$ 994,692
Undesignated Fund Balance	164,287	619,232	648,965
Ending Fund Balance	1,180,249	1,613,924	1,643,657

YEAR 2014 BUDGET DETAIL
ROGER'S PLAZA TIF FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
23.10.3001	Real Estate Tax	\$ 23,640	\$ 28,281	\$ 36,657	\$ 31,920	\$ 29,260
23.10.3029	Sales Tax Transfers	150,833	80,585	78,706	106,360	147,460
23.10.3036	TIF County PILOTS-County/School/Hosp	158,540	203,661	293,517	230,220	206,760
23.10.3038	TIF County Sales Tax-County General	25,031	21,693	51,898	37,220	51,620
23.15.3503	CID Sales Tax	165,902	84,952	89,816	61,080	-
23.15.3549	Zoological Sales Tax	-	-	2,703	-	7,380
23.80.3810	Transfers In	83,504	-	-	-	-
27.15.3503	CID Sales Tax	59,783	104,488	149,069	-	124,530
84.10.3029	Sales Tax Transfers	-	-	55,953	-	-
84.15.3503	CID Sales Tax	-	-	20,014	-	-
84.50.3302	Interest Earnings-Reserve	3,587	407	105	100	100
84.70.3794	Bond Proceeds	5,710,000	-	-	-	-
84.80.3813	Special Allocation Fund	494,838	568,000	548,594	470,800	-
TOTALS		<u>\$ 6,875,658</u>	<u>\$ 1,092,067</u>	<u>\$ 1,327,031</u>	<u>\$ 937,700</u>	<u>\$ 567,110</u>
EXPENDITURES						
23.70.668.08.5311	Legal Fees	\$ 14,295	\$ 1,170	\$ 260	\$ 1,200	\$ 1,200
23.70.668.08.5371	Advertising	25	-	-	-	-
23.70.668.08.5397	Contract Labor	1,778	-	-	-	-
23.70.668.42.5995	Transfer-Debt Service Fund	494,838	568,000	548,594	-	-
27.70.668.08.5341	Administrative Fees	-	12,825	1,412	-	1,920
27.70.668.08.5365	Miscellaneous Fees	68,065	84,952	109,830	-	-
84.30.130.24.6001	Principal Payments	-	-	120,000	135,000	145,000
84.30.130.24.6011	Bond Interest	157,382	385,424	383,400	375,130	365,850
84.30.130.24.6021	Paying Agent Fees	2,500	1,829	1,829	1,900	1,850
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	-	-	-	21,550
TOTALS		<u>\$ 5,874,383</u>	<u>\$ 1,054,200</u>	<u>\$ 1,165,325</u>	<u>\$ 513,230</u>	<u>\$ 537,370</u>

City of Liberty, Missouri
Debt Service Schedule
Tax Increment Bonds

Amount Issued: \$5,710,000

Date Issued: May 01, 2010

Purpose: Roger's Plaza Project

Year	Interest Rate	April 1		October 1		Total Payments	Bond Balance
		Principal	Interest	Principal	Interest		
2010						\$ -	\$5,710,000
2010	6.75%		-	-	157,381.88	157,381.88	5,710,000
2011	6.75%		192,712.50		192,712.50	385,425.00	5,710,000
2012	6.75%	60,000	192,712.50	60,000	190,687.50	503,400.00	5,590,000
2013	6.75%	65,000	188,662.50	70,000	186,468.75	510,131.25	5,455,000
2014	6.75%	70,000	184,106.25	75,000	181,743.75	510,850.00	5,310,000
2015	6.75%	80,000	179,712.50	80,000	176,512.50	516,225.00	5,150,000
2016	6.75%	85,000	173,812.50	90,000	170,943.75	519,756.25	4,975,000
2017	6.75%	95,000	167,906.25	95,000	164,700.00	522,606.25	4,785,000
2018	6.75%	105,000	161,493.75	105,000	157,950.00	529,443.75	4,575,000
2019	6.75%	110,000	154,406.25	115,000	150,693.75	530,100.00	4,350,000
2020	6.75%	120,000	146,812.50	125,000	142,762.50	534,575.00	4,105,000
2021	6.75%	130,000	138,543.75	135,000	134,156.25	537,700.00	3,840,000
2022	6.75%	145,000	129,600.00	150,000	124,706.25	549,306.25	3,545,000
2023	6.75%	150,000	119,643.75	155,000	114,581.25	539,225.00	3,240,000
2024	6.75%	165,000	109,350.00	170,000	103,781.25	548,131.25	2,905,000
2025	6.75%	180,000	98,043.75	185,000	91,968.75	555,012.50	2,540,000
2026	6.75%	195,000	85,725.00	200,000	79,143.75	559,868.75	2,145,000
2027	6.75%	210,000	72,393.75	215,000	65,306.25	562,700.00	1,720,000
2028	6.75%	225,000	58,050.00	230,000	50,456.25	563,506.25	1,265,000
2029	6.75%	240,000	42,693.75	250,000	34,593.75	567,287.50	775,000
2030	6.75%	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	

City of Liberty, Missouri
Blue Jay Drive TIF Fund
Fiscal Year 2014

	<u>2012 Actual</u>	<u>2013 Forecast</u>	<u>2014 Budget</u>
Beginning Fund Balance	\$ (10,135)	\$ 74,339	\$ 84,206
Revenues			
Real Estate Tax	\$ 23,201	\$ 22,100	\$ 16,330
Sales Tax Transfer	85,171	84,090	71,590
TIF Tax - County/School/Hosp	209,716	159,400	115,380
TIF Sales Tax - County	28,893	29,430	25,050
CID Sales Tax	139,130	67,260	69,600
Zoological Sales Tax	1,818	-	3,580
Total Revenues	<u>\$ 487,928</u>	<u>\$ 362,280</u>	<u>\$ 301,530</u>
Total Resources	<u>\$ 477,793</u>	<u>\$ 436,619</u>	<u>\$ 385,736</u>
Expenditures			
Legal Fees	\$ 730	\$ -	\$ -
Developer Reimbursements	332,475	352,413	299,610
Administrative Fees	700	-	1,920
Miscellaneous Fees	69,549	-	-
Total Expenditures	<u>\$ 403,454</u>	<u>\$ 352,413</u>	<u>\$ 301,530</u>
Revenue Over(Under) Expense	<u>\$ 84,474</u>	<u>\$ 9,867</u>	<u>\$ -</u>
Ending Fund Balance	<u><u>\$ 74,339</u></u>	<u><u>\$ 84,206</u></u>	<u><u>\$ 84,206</u></u>

YEAR 2014 BUDGET DETAIL
BLUE JAY DRIVE TIF FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
24.10.3001	Real Estate Tax	\$ 6,588	\$ 22,036	\$ 23,201	\$ 22,100	\$ 16,330
24.10.3009	Delinquent Charges	-	995	-	-	-
24.10.3029	Sales Tax Transfers	45,777	54,950	85,171	84,090	71,590
24.10.3036	TIF County PILOTS-County/School/Hosp	55,647	150,353	209,716	159,400	115,380
24.10.3038	TIF County Sales Tax-County General	18,079	16,629	28,893	29,430	25,050
24.15.3504	CID Sales Tax	54,334	55,999	69,129	67,260	69,600
24.15.3549	Zoological Sales Tax	-	-	1,818	-	3,580
28.15.3504	CID Sales Tax	49,326	62,688	70,000	-	-
TOTALS		<u>\$ 229,751</u>	<u>\$ 363,649</u>	<u>\$ 487,928</u>	<u>\$ 362,280</u>	<u>\$ 301,530</u>

EXPENDITURES

24.70.665.08.5311	Legal Fees	\$ 7,351	\$ -	\$ 730	\$ -	\$ -
24.70.665.08.5371	Advertising	25	-	-	-	-
24.70.665.08.5397	Contract Labor	564	-	-	-	-
24.70.665.08.5860	Developer Reimbursements	167,691	321,722	332,474	352,413	299,610
28.70.665.08.5341	Administrative Fees	552	569	700	-	1,920
28.70.665.08.5365	Other Miscellaneous Fees	420	420	420	-	-
28.70.665.08.5399	Miscellaneous Fees	54,334	55,999	69,129	-	-
TOTALS		<u>\$ 230,937</u>	<u>\$ 378,709</u>	<u>\$ 403,454</u>	<u>\$ 352,413</u>	<u>\$ 301,530</u>

City of Liberty, Missouri
Triangle TIF Project F
Fiscal Year 2014

	<u>2012 Actual</u>	<u>2013 Forecast</u>	<u>2014 Budget</u>
Beginning Fund Balance	\$ -	\$ 124,641	\$ 124,641
Revenues			
Real Estate Tax	\$ 30,402	\$ 30,400	\$ 20,720
Sales Tax Transfer	246,039	135,200	203,900
TIF Tax - County/School/Hosp	218,020	218,020	146,450
TIF Sales Tax - County	166,082	47,320	71,370
CID Sales Tax	405,514	397,370	445,500
Zoological Sales Tax	10,131	-	10,200
Total Revenues	<u>\$ 1,076,188</u>	<u>\$ 828,310</u>	<u>\$ 898,140</u>
Total Resources	<u>\$ 1,076,188</u>	<u>\$ 952,951</u>	<u>\$ 1,022,781</u>
Expenditures			
Administrative Fee	\$ -	\$ -	\$ 1,920
Developer Reimbursements	951,547	828,310	896,220
Total Expenditures	<u>\$ 951,547</u>	<u>\$ 828,310</u>	<u>\$ 898,140</u>
Revenue Over(Under) Expense	<u>\$ 124,641</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u><u>\$ 124,641</u></u>	<u><u>\$ 124,641</u></u>	<u><u>\$ 124,641</u></u>

YEAR 2014 BUDGET DETAIL
TRIANGLE PROJECT F TIF FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
26.10.3001	Real Estate	\$ -	\$ -	\$ 30,402	\$ 30,400	\$ 20,720
26.10.3009	Delinquent Charges	-	-	1	-	-
26.10.3029	Sales Tax Transfer	-	47,634	246,039	135,200	203,900
26.10.3036	TIF County PILOTS-County/School/Hosp	-	-	218,020	218,020	146,450
26.10.3038	TIF County Sales Tax-County General	-	-	166,082	47,320	71,370
26.15.3504	CID Sales Tax	-	309,522	405,514	397,370	445,500
26.15.3549	Zoological Sales Tax	-	-	10,131	-	10,200
TOTALS		\$ -	\$ 357,156	\$ 1,076,188	\$ 828,310	\$ 898,140
EXPENDITURES						
26.70.666.08.5341	Administrative Fees	\$ -	\$ -	\$ -	\$ -	\$ 1,920
26.70.666.08.5860	Developer Reimbursement	-	357,156	951,547	828,310	896,220
TOTALS		\$ -	\$ 357,156	\$ 951,547	\$ 828,310	\$ 898,140

City of Liberty, Missouri
Triangle TIF Project E-1
Fiscal Year 2014

	2012 Actual	2013 Forecast	2014 Budget
Beginning Fund Balance	\$ -	\$ 29,106	\$ 26,550
Revenues			
Real Estate Tax	\$ -	\$ 16,073	\$ 12,730
Sales Tax Transfer	112,306	135,200	86,650
TIF Tax - County/School/Hosp	-	23,960	89,950
TIF Sales Tax - County	33,176	47,320	30,330
Zoological Sales Tax	1,952	-	4,340
Total Revenues	<u>\$ 147,434</u>	<u>\$ 222,553</u>	<u>\$ 224,000</u>
Total Resources	<u>\$ 147,434</u>	<u>\$ 251,659</u>	<u>\$ 250,550</u>
Expenditures			
Administrative Fees	\$ -	\$ 1,395	\$ 1,920
Developer Reimbursements	118,328	223,714	222,080
Total Expenditures	<u>\$ 118,328</u>	<u>\$ 225,109</u>	<u>\$ 224,000</u>
Revenue Over(Under) Expense	<u>\$ 29,106</u>	<u>\$ (2,556)</u>	<u>\$ -</u>
Ending Fund Balance	<u><u>\$ 29,106</u></u>	<u><u>\$ 26,550</u></u>	<u><u>\$ 26,550</u></u>

YEAR 2014 BUDGET DETAIL
TRIANGLE PROJECT E-1 TIF FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
37.10.3001	Real Estate Tax	\$ -	\$ -	\$ -	\$ 16,073	\$ 12,730
37.10.3029	Sales Tax Transfers	-	7,665	112,306	135,200	86,650
37.10.3036	TIF County PILOTS-County/School/Hosp	-	-	-	23,960	89,950
37.10.3038	TIF County Sales Tax-County General	-	-	33,176	47,320	30,330
37.15.3549	Zoological Sales Tax	-	-	1,952	-	4,340
TOTALS		\$ -	\$ 7,665	\$ 147,434	\$ 222,553	\$ 224,000
EXPENDITURES						
37.70.666.08.5341	Administrative Fees	\$ -	\$ -	\$ -	\$ 1,395	\$ 1,920
37.70.666.08.5860	Developer Reimbursement	-	7,665	118,328	223,714	222,080
TOTALS		\$ -	\$ 7,665	\$ 118,328	\$ 225,109	\$ 224,000

City of Liberty, Missouri
Triangle TIF Project E-2
Fiscal Year 2014

	2012 Actual	2013 Forecast	2014 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Real Estate Tax	\$ -	\$ -	\$ 1,290
Sales Tax Transfer	-	-	14,860
TIF Tax - County/School/Hosp	-	-	9,050
TIF Sales Tax - County	-	-	5,210
CID Sales Tax	-	-	11,880
Zoological Sales Tax	-	-	750
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,040</u>
Total Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,040</u>
Expenditures			
Administrative Fee	\$ -	\$ -	\$ 1,920
Developer Reimbursements	-	-	41,120
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,040</u>
Revenue Over(Under) Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

YEAR 2014 BUDGET DETAIL
TRIANGLE PROJECT E-2 TIF FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
38.10.3001	Real Estate Tax	\$ -	\$ -	\$ -	\$ -	\$ 1,290
38.10.3029	Sales Tax Transfers	-	-	-	-	14,860
38.10.3036	TIF County PILOTS-County/School/Hosp	-	-	-	-	9,050
38.10.3038	TIF County Sales Tax-County General	-	-	-	-	5,210
38.15.3504	CID Sales Tax	-	-	-	-	11,880
38.15.3549	Zoological Sales Tax	-	-	-	-	750
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,040</u>
EXPENDITURES						
38.70.662.08.5341	Administrative Fee	\$ -	\$ -	\$ -	\$ -	\$ 1,920
38.70.662.08.5860	Developer Reimbursement	-	-	-	-	41,120
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 43,040</u>

City of Liberty, Missouri
Triangle TIF Project E-4
Fiscal Year 2014

	2012 Actual	2013 Forecast	2014 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Real Estate Tax	\$ -	\$ -	\$ 1,380
TIF Tax - County/School/Hosp	-	-	9,740
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,120</u>
Total Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,120</u>
Expenditures			
Developer Reimbursements	\$ -	\$ -	\$ 11,120
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,120</u>
Revenue Over(Under) Expense	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

YEAR 2014 BUDGET DETAIL
TRIANGLE PROJECT E-4 TIF FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
35.10.3001	Real Estate Tax	\$ -	\$ -	\$ -	\$ -	\$ 1,380
35.10.3036	TIF County PILOTS-County/School/Hosp	-	-	-	-	9,740
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,120</u>
EXPENDITURES						
35.70.663.08.5860	Developer Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 11,120
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,120</u>

City of Liberty, Missouri
 Triange Project B-1 TIF Fund
 Fiscal Year 2014

	<u>2012 Actual</u>	<u>2013 Forecast</u>	<u>2014 Budget</u>
Beginning Fund Balance	\$ 361,962	\$ 406,035	\$ 443,290
Revenues			
Real Estate Tax	\$ 5,321	\$ 5,290	\$ 4,500
Sales Tax Transfer	75,529	66,630	77,760
TIF Tax - County/School/Hosp	57,022	38,150	31,770
TIF Sales Tax - County	30,069	23,310	27,210
CID Sales Tax	18,501	53,300	62,200
Zoological Sales Tax	1,156	-	3,890
Totals Revenues	<u>\$ 187,597</u>	<u>\$ 186,680</u>	<u>\$ 207,330</u>
Expenditures			
Bond Principal	\$ 55,000	\$ 60,000	\$ 70,000
Bond Interest	88,525	87,425	86,230
Debt Service Fees	-	2,000	2,000
Total Expenditures	<u>\$ 143,525</u>	<u>\$ 149,425</u>	<u>\$ 158,230</u>
Revenue Over(Under) Expenditures	<u>\$ 44,072</u>	<u>\$ 37,255</u>	<u>\$ 49,100</u>
Debt Service Reserve	\$ 215,705	\$ 215,705	\$ 215,705
Undesignated Fund Balance	190,330	227,585	276,685
Ending Fund Balance	<u>\$ 406,035</u>	<u>\$ 443,290</u>	<u>\$ 492,390</u>

YEAR 2014 BUDGET DETAIL
TRIANGLE PROJECT B-1 TIF FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUE						
25.10.3001	Real Estate Tax	\$ -	\$ 6,226	\$ 5,321	\$ -	\$ -
25.10.3029	Sales Tax Transfers	72,717	54,443	-	-	-
25.10.3036	TIF County PILOTS-County/School/Hosp	19,098	25,736	38,155	-	-
25.10.3038	TIF County Sales Tax-County General	11,049	18,538	30,069	-	-
25.15.3505	CID Project B-1	7,629	26,975	18,501	-	-
25.15.3549	Zoological Sales Tax	-	-	1,156	-	3,890
82.10.3001	Real Estate Tax	-	-	-	5,290	4,500
82.10.3029	Sales Tax Transfers	-	-	75,529	66,630	77,760
82.10.3036	TIF County PILOTS-County/School/Hosp	-	-	18,867	38,150	31,770
82.10.3038	TIF County Sales Tax-County General	-	-	-	23,310	27,210
82.15.3505	CID Sales Tax Project B-1	-	-	-	53,300	62,200
82.70.3794	Bond Proceeds	2,379,531	-	-	-	-
82.80.3813	Transfers In-Special Allocation Fund	-	246,631	-	-	-
TOTALS		<u>\$ 2,490,023</u>	<u>\$ 378,549</u>	<u>\$ 187,597</u>	<u>\$ 186,680</u>	<u>\$ 207,330</u>
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	70,000
82.30.130.24.6011	Bond Interest	41,400	88,279	88,525	87,425	86,230
82.30.130.24.6016	Special Obligation Bond Interest	10,145	-	-	-	-
82.30.130.24.6021	Debt Service Fees	-	1,950	-	2,000	2,000
82.30.130.24.6024	Cost of Issuance	52,426	-	-	-	-
TOTALS		<u>\$ 2,173,971</u>	<u>\$ 336,860</u>	<u>\$ 143,525</u>	<u>\$ 149,425</u>	<u>\$ 158,230</u>

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

Year	Interest Rate	March 1		September 1		Total Payments	Bond Balance
		Interest	Interest	Interest	Principal		
						\$ -	\$ 2,395,000
2011	2.00%	44,016.60	44,262.50	-		88,279.10	2,395,000
2012	2.00%	44,262.50	44,262.50	55,000		143,525.00	2,340,000
2013	2.00%	43,712.50	43,712.50	60,000		147,425.00	2,280,000
2014	2.00%	43,112.50	43,112.50	70,000		156,225.00	2,210,000
2015	3.00%	42,412.50	42,412.50	75,000		159,825.00	2,135,000
2016	3.00%	41,287.50	41,287.50	80,000		162,575.00	2,055,000
2017	2.50%	40,087.50	40,087.50	85,000		165,175.00	1,970,000
2018	3.00%	39,025.00	39,025.00	85,000		163,050.00	1,885,000
2019	3.13%	37,750.00	37,750.00	90,000		165,500.00	1,795,000
2020	3.13%	36,343.75	36,343.75	95,000		167,687.50	1,700,000
2021	3.50%	34,859.38	34,859.38	105,000		174,718.76	1,595,000
2022	3.50%	33,021.88	33,021.88	105,000		171,043.76	1,490,000
2023	3.50%	31,184.38	31,184.38	110,000		172,368.76	1,380,000
2024	4.00%	29,259.38	29,259.38	115,000		173,518.76	1,265,000
2025	4.00%	26,959.38	26,959.38	120,000		173,918.76	1,145,000
2026	4.00%	24,559.38	24,559.38	125,000		174,118.76	1,020,000
2027	4.00%	22,059.38	22,059.38	135,000		179,118.76	885,000
2028	4.38%	19,359.38	19,359.38	140,000		178,718.76	745,000
2029	4.38%	16,296.88	16,296.88	145,000		177,593.76	600,000
2030	4.38%	13,125.00	13,125.00	155,000		181,250.00	445,000
2031	4.38%	9,734.38	9,734.38	145,000		164,468.76	300,000
2032	4.38%	6,562.50	6,562.50	300,000		313,125.00	-
TOTALS		\$ 678,991.65	\$ 679,237.55	\$ 2,395,000		\$ 3,753,229.20	

City of Liberty, Missouri
Triangle TIF Phase B
Fiscal Year 2014

	2012 Actual	2013 Forecast	2014 Budget
Beginning Fund Balance	\$ 950,959	\$ 1,113,822	\$ 1,289,552
Revenues			
Real Estate Tax	\$ 23,946	\$ 23,800	\$ 27,940
Sales Tax Transfer	207,052	215,060	225,250
TIF Tax - County/School/Hosp	171,718	171,710	197,430
TIF Sales Tax - County	68,525	75,270	78,840
CID Sales Tax	166,006	172,040	180,180
Interest Earnings	142	20	160
Miscellaneous Income	6,285	5,160	8,660
Zoological Sales Tax	3,849	-	11,270
Total Revenues	<u>\$ 647,522</u>	<u>\$ 663,060</u>	<u>\$ 729,730</u>
Expenditures			
Legal Fees	\$ 8,440	\$ 5,000	\$ 7,500
Bond Principal	150,000	165,000	185,000
Bond Interest	324,600	316,880	307,950
Debt Service Fees	1,620	450	2,780
Total Expenditures	<u>\$ 484,660</u>	<u>\$ 487,330</u>	<u>\$ 503,230</u>
Revenue Over(Under) Expense	<u>\$ 162,862</u>	<u>\$ 175,730</u>	<u>\$ 226,500</u>
Restricted Project Debt Service Reserve	\$ 747,953	\$ 747,950	\$ 747,950
Restricted Business Interruption	48,214	48,200	274,695
Restricted Fund-Trustee Held Debt Service	75,113	75,113	75,113
Restricted Fund-City Held Debt Service	244,112	418,289	418,294
	<u>\$ 1,113,822</u>	<u>\$ 1,289,552</u>	<u>\$ 1,516,052</u>

YEAR 2014 BUDGET DETAIL
LIBERTY TRIANGLE PHASE B (SERIES 2007) TIF FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
20.50.3301	Interest Earnings	\$ 1,804	\$ -	\$ -	\$ -	\$ -
21.50.3301	Interest Earnings	613	742	42	20	40
21.80.3810	Transfers In-TIF Triangle Phase A	-	76,980	-	-	-
22.50.3301	Interest Earnings	-	-	4	-	-
22.50.3302	Interest Earnings-Reserve	-	56	-	-	-
22.80.3810	Transfers In	-	48,779	-	-	-
83.10.3001	Real Estate Tax	23,519	24,056	23,946	23,800	27,940
83.10.3029	Sales Tax Transfers	159,702	176,826	207,052	215,060	225,250
83.10.3036	TIF County PILOTS-County/School/Hosp	176,361	165,769	171,718	171,710	197,430
83.10.3039	TIF Sales Tax-County Phase B	57,210	51,261	68,525	75,270	78,840
83.15.3505	CID Project B-1	138,061	143,766	166,006	172,040	180,180
83.15.3549	Zoological Sales Tax	-	-	3,849	-	11,270
83.50.3302	Interest Earnings-Reserve	237	93	96	-	120
83.70.3791	Miscellaneous Income	477	3,740	6,285	5,160	8,660
TOTALS		<u>\$ 557,984</u>	<u>\$ 692,068</u>	<u>\$ 647,522</u>	<u>\$ 663,060</u>	<u>\$ 729,730</u>
EXPENDITURES						
20.70.660.42.5994	Interfund Transfers-TIF	\$ -	\$ 76,980	\$ -	\$ -	\$ -
21.70.660.08.5371	Advertising	25	-	-	-	-
21.70.660.08.5399	Miscellaneous Fees	4,734	-	-	-	-
21.70.660.42.5994	Interfund Transfers-TIF	-	48,779	-	-	-
22.70.660.08.5311	Legal Fees	10,945	21,634	8,440	5,000	7,500
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	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	1,685,000	240,000	150,000	165,000	185,000
83.30.130.24.6011	Bond Interest	430,838	334,322	324,600	316,880	307,950
83.30.130.24.6016	Special Obligation Bond Interest	31,255	-	-	-	-
83.30.130.24.6021	Debt Service Fees	1,753	407	1,620	450	2,780
83.70.660.08.5850	Developer Reimbursement	-	12,990	-	-	-
TOTALS		<u>\$ 2,162,404</u>	<u>\$ 737,149</u>	<u>\$ 484,660</u>	<u>\$ 487,330</u>	<u>\$ 503,230</u>

City of Liberty, Missouri
Debt Service Schedule
Tax Increment Bonds

Amount Issued: \$7,840,000

Date Issued: October 10, 2007

Purpose: Liberty Triangle Redevelopment Bonds - Series 2007 Projects

Year	Interest Rate	April 1		October 1		Total Payments	Bond Balance
		Principal	Interest	Principal	Interest		
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	

City of Liberty, Missouri
Triangle TIF Phase A
Fiscal Year 2014

	<u>2012 Actual</u>	<u>2013 Forecast</u>	<u>2014 Budget</u>
Beginning Fund Balance	\$ 1,702,129	\$ 1,809,995	\$ 1,992,545
Revenues			
Real Estate Tax	\$ 34,450	\$ 34,250	\$ 31,530
Sales Tax Transfer	358,895	370,040	354,560
TIF Tax - County/School/Hosp	247,047	247,050	222,850
TIF Sales Tax - County	146,815	129,500	124,100
Interest Earnings	165	170	170
Zoological Sales Tax	7,937	-	17,730
Total Revenues	<u>\$ 795,309</u>	<u>\$ 781,010</u>	<u>\$ 750,940</u>
Expenditures			
Administrative Fee	\$ 96,980	\$ -	\$ 1,920
Bond Principal	235,000	255,000	280,000
Bond Interest	351,462	339,460	326,340
Debt Service Fee	4,000	4,000	4,000
Total Expenditures	<u>\$ 687,442</u>	<u>\$ 598,460</u>	<u>\$ 612,260</u>
Revenue Over(Under) Expense	<u>\$ 107,866</u>	<u>\$ 182,550</u>	<u>\$ 138,680</u>
Restricted Debt Service Reserve	665,356	665,356	665,356
Restricted Business Interruption	500,017	500,017	500,017
Restricted Fund-Trustee Held Debt Service	266,281	266,281	266,281
Trustee Held Surplus-Debt Buy Down/Distribution	33,719	33,719	33,719
Restricted Project Funds	14,764	15,000	15,000
Restricted Fund-City Held Debt Service	363,577	545,891	684,571
Ending Fund Balance	<u><u>\$ 1,809,995</u></u>	<u><u>\$ 1,992,545</u></u>	<u><u>\$ 2,131,225</u></u>

YEAR 2014 BUDGET DETAIL
LIBERTY TRIANGLE PHASE A TIF FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
86.10.3001	Real Estate Tax	\$ 35,241	\$ 37,472	\$ 34,450	\$ 34,250	\$ 31,530
86.10.3029	Sales Tax Transfers	291,181	362,211	358,895	370,040	354,560
86.10.3036	TIF County Pilots-County/School/Hosp	253,077	269,846	247,047	247,050	222,850
86.10.3038	TIF County Sales Tax-County General	119,542	109,463	146,815	129,500	124,100
86.15.3549	Zoological Sales Tax	-	-	7,937	-	17,730
86.50.3302	Interest Earnings-Bonds	146	159	165	170	170
TOTALS		<u>\$ 699,187</u>	<u>\$ 779,151</u>	<u>\$ 795,309</u>	<u>\$ 781,010</u>	<u>\$ 750,940</u>
EXPENDITURES						
86.30.130.08.5311	Legal Fees	\$ -	\$ 1,300	\$ -	\$ -	\$ -
86.30.130.08.5399	Administrative Fees	-	-	96,980	-	1,920
86.30.130.24.6001	Bond Principal	290,000	225,000	235,000	255,000	280,000
86.30.130.24.6011	Bond Interest	375,103	362,837	351,462	339,460	326,340
86.30.130.24.6021	Paying Agent Fees	7,116	-	4,128	4,000	4,000
TOTALS		<u>\$ 672,219</u>	<u>\$ 589,137</u>	<u>\$ 687,570</u>	<u>\$ 598,460</u>	<u>\$ 612,260</u>

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

Year	Interest Rate	March 1		September 1		Total Payments	Bond Balance
		Principal	Interest	Principal	Interest		
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	

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 (Production & Treatment) Division

The Utilities Services (Production & Treatment) 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 (Operations) Division

The Utilities Maintenance Division is responsible for operating, repairing, and maintaining 186 miles of drinking water distribution mains, 1,505 fire hydrants and 3,459 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 (Production & Treatment) Division

The Utilities Services (Production & Treatment) Division is responsible for the operations and maintenance of the City's five (5) wastewater pumping stations.

- Utilities Maintenance (Operations) Division

This Division is responsible for operating, repairing and maintaining 174 miles of wastewater collection lines and 4,191 manholes within the City limits. This Division is also responsible for the operations and maintenance of all City wastewater force mains and associated structures.

- Utilities Construction Division

The Utilities Construction Division is responsible for the oversight and management related to the construction of City 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 FY2014, along with a brief look at historical staffing levels, are as follows:

Position Title	2010	2011	2012	2013	2014 Budget
Construction Manager-Wastewater Collection	0	0	1	1	1
Construction Manager-Water Distribution	0	0	1	1	1
Construction Worker I	0	0	1	1	1
Crew Chief	0	0	2	2	2
Lead Operator-Water Treatment Operations	0	1	1	1	1
Maintenance Mechanic-Water Treatment Operations	0	1	1	1	1
Maintenance Supervisor-Water Treatment Operations	0	1	1	1	1
Maintenance Worker I	0	4	5	8	8
Maintenance Worker II	0	2	2	2	2
Operator-Water Treatment Operations	0	3	4	4	4
Utilities Director	0	1	1	1	1
Utilities Asst. Director Production & Treatment	0	1	1	1	1
Utilities Asst. Director Operations & Construction	0	1	1	1	1
Total	0	15	22	25	25

Previous Year's Goals and Objectives:

The Utilities Department FY2013 goals and objectives were as follows:

Utilities Services (Production & Treatment) 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.

Update: This project is ongoing.

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.

Update: This project is completed. The City is awaiting a final letter of notification from the MDNR Hazardous Waste Division to place the well back into production service.

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.

Update: Facility plan complete and submitted to MDNR for approval. Bond election successful in August 2013 for approval of \$95 million bond financing.

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

Update: Completed

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

Update: Project underway with scheduled completion in May, 2014.

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

Update: Completed

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

Update: This project is ongoing.

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.

Update: In progress. Two of five complete with meters still requiring connection to SCADA system for remote read.

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.

Update: Compliance monitoring has begun with first quarterly results within compliance levels.

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

Update: Completed.

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.

Update: Completed except for presentation to Council.

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

Update: In progress.

Utilities Maintenance (Operations) Division 2013 Goals:

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

Update: Zones 1 through 6 completed of 11 zones within the City.

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

Update: To date 60 valves located, exposed, and made accessible.

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

Update: To date 20 hydrants and 12 valves replaced.

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

Update: Completed 20% of Basin #1 and 10% of Basin #3.

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

Update: 4 were certified. New hire needs certification.

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

Update: One employee completed passed, and received certificate for the course.

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.

Update: Postponed to 2014 following Wastewater Master Plan completion.

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

Update: Engineering firm Carollo has been working on data collection and modeling with anticipated project completion of the Master Plan for the collection system in May 2014.

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

Update: This project was not completed and funding is to be allocated to a higher priority project.

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

Update: Staffing levels did not allow for the continued clearing and mowing operations.

Utilities Construction Division 2013 Goals:

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

Update: Achieved on each and every project in 2013

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

Update: Completed Spot repairs on wastewater collection lines identified by video.

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

Update: Achieved on each and every project in 2013.

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

Update: Achieved on each and every project in 2013.

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

Update: Confined Space Training 3/15/13, Attended Missouri Safety Summit 11/6/13

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

Update: Completed on 10/23/13

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.

Update: Started on 12/12/13, to be completed by Feb 2014

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

Update: Future 2014-2015 Project

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

Update: Project on hold

10. Complete construction of the 21" Brookview Garden Wastewater Trunk Collection System Relocation Project.

Update: Summer of 2014 project

FY2014 Goals and Objectives:

The Utilities Department FY2014 strategic goals and objectives include the following:

Utilities Services (Production & Treatment) Division 2014 Goals:

1. Complete repair or replacement of existing filter bay dehumidifier.

Objective: Restores operation of 3 units serving water plant filter pipe gallery for corrosion control.

2. Complete design and installation of ammonia dosing system to convert drinking water disinfection to chloramines by June 30, 2014.

Objective: Reduce risk of noncompliance with Disinfection By-Products Stage II rule.

3. Complete Production & Treatment Division Staffing Plan necessary to identify correct staff positions necessary for WRRF (Wastewater Resource Recovery Facility) staffing, and to incorporate the new positions into the existing framework to efficient use of labor resources.

Objective: Configure the plan to deliver a cross trained staff able to successfully operate and maintain both treatment facilities while recognizing technical and professional nature of the industry's work force.

4. Clean & paint remaining 3 division functional areas to complete facility appearance and corrosion control standards.

Objective: Have all functional areas maintained in a professional manner.

5. Assist as necessary all consultants engaged in data gathering and planning activities related to WRRF design & construction.

Objective: To minimize project delays by offering assistance as able, realizing that existing staff possesses information critical to project planning and success.

Utilities Maintenance (Operations) Division 2014 Goals:

1. Continue to implement and streamline UDF program.

Objective: Complete all zones in the UDF program.

2. Increase the location of missing distribution valves to update the City of Liberty GIS system.

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

3. Continue the C.I.P. replacement of old or malfunctioning fire hydrants throughout the system.

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

4. Complete the routine cleaning and televising of Basin 1 and begin routine cleaning and televising of Basin 2 wastewater collection system.

Objective: To have documentation and records of the wastewater collection system showing defects that need attention for improving the system.

5. 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.

Objective: To have documentation and records of the wastewater collection pipes that are in easements or are large diameter pipes showing defects that need attention beyond the City of Liberty's equipment abilities.

Utilities Construction Division 2014 Goals:

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

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

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

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

3. Provide a safe working environment for each and every project in 2014

Objective: To follow safety programs and maintain safety equipment.

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

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

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

Objective: To attend any classes or seminars to learn more about safety and new excavation techniques and procedures.

6. Complete 291 / Glenn Hendren Waterline connection loop.

Objective: Project started, complete by Feb 2014

7. Construct Gallatin St Water Distribution upgrade from Mississippi to Mill St.

Objective: To obtain vendor pricing for materials and plan for a late winter start date

8. Complete construction of the 21" Brookview Garden Wastewater Trunk Collection System Relocation Project.

Objective: To obtain vendor pricing for materials and plan for a summer start date.

City of Liberty, Missouri
Water Operating Fund
Fiscal Year 2014

	2012 Actual	2013 Forecast	2014 Budget
Beginning Cash Balances	\$ 571,959	\$ 1,192,403	\$ 1,129,514
Operating Revenue			
Interest Earnings	\$ 4,819	\$ 4,500	\$ 4,500
Interest Earnings-1998 Bonds	489	775	800
Sale of Public Property	3,146	3,528	-
Reimbursed Expense	57,602	765	-
Sales Tax Discount	2,051	2,100	2,100
Miscellaneous Income	6,994	5,000	5,000
Developer Capital Contributions	387,731	-	-
Water Sales	4,873,297	4,435,060	4,502,430
Tank Sales	647	516	-
Sale For Resale	172,391	141,000	145,000
Penalties	59,160	57,000	60,000
Miscellaneous Services	50,635	45,000	45,000
Rental Income	7,183	-	-
Water Taps	32,678	15,000	20,000
Infrastructure Maintenance Fee	-	50,000	50,000
Infrastructure Maintenance Fee-Capital	245,594	194,000	194,000
System Development Charge	73,278	65,000	40,000
Total Operating Revenue	<u>\$ 5,977,696</u>	<u>\$ 5,019,244</u>	<u>\$ 5,068,830</u>
Operating Expenses			
Finance Utility Billing	\$ 223,658	\$ 245,501	\$ 289,560
Water System Maintenance	762,275	1,006,222	1,019,330
Water Supply & Processing	2,119,271	1,900,456	2,118,820
Water Administration/Capital/Depreciation	1,864,317	1,499,954	1,627,940
Depreciation and Amoritization	1,013,927	970,000	990,000
Total Operating Expenses	<u>\$ 5,983,448</u>	<u>\$ 5,622,133</u>	<u>\$ 6,045,650</u>
Add Encumbrances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenue Favorable/(Unfavorable) to Expenses	<u>\$ (5,752)</u>	<u>\$ (602,889)</u>	<u>\$ (976,820)</u>
Total Cash Inflow	<u>\$ 5,589,965</u>	<u>\$ 5,019,244</u>	<u>\$ 5,068,830</u>
Total Cash Outflow	<u>\$ 4,969,521</u>	<u>\$ 4,652,133</u>	<u>\$ 5,055,650</u>
Total Cash Generated/(Consumed) Before Debt Service	\$ 620,444	\$ 367,111	\$ 13,180
Total Debt Service Principal	<u>\$ -</u>	<u>\$ 430,000</u>	<u>\$ 445,000</u>
Cash Inflow Favorable/(Unfavorable) to Cash Outflow	<u>\$ 620,444</u>	<u>\$ (62,889)</u>	<u>\$ (431,820)</u>
Ending Cash Balance	<u><u>\$ 1,192,403</u></u>	<u><u>\$ 1,129,514</u></u>	<u><u>\$ 697,694</u></u>

YEAR 2014 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
90.25.3078	Water Protection ARRA Grant	\$ 68,998	\$ 88,608	\$ -	\$ -	\$ -
90.50.3301	Interest Earnings	2,353	3,507	4,819	4,500	4,500
90.50.3302	Interest Earnings-1998 Bond	5,786	4,637	489	775	800
90.50.3312	Interest Earnings-2002 Bond	2,918	2,404	-	-	-
90.70.3641	Sale of Public Property	-	7,145	3,146	3,528	-
90.70.3661	Reimbursed Expense	-	-	57,602	765	-
90.70.3786	Sales Tax Discount	1,825	1,960	2,051	2,100	2,100
90.70.3791	Miscellaneous Income	-	773	6,994	5,000	5,000
90.70.3999	Capital Contributions	-	80,113	387,731	-	-
90.90.3901	Metered Sales	4,099,607	4,253,759	4,873,297	4,435,060	4,502,430
90.90.3911	Tank Sales	431	538	647	516	-
90.90.3921	Sale for Resale	129,916	127,473	172,391	141,000	145,000
90.90.3931	Penalties	57,504	56,321	59,160	57,000	60,000
90.90.3941	Miscellaneous Service	39,577	33,429	50,635	45,000	45,000
90.90.3951	Rental Income	7,183	7,183	7,183	-	-
90.90.3961	Water Taps	11,386	18,618	32,678	15,000	20,000
90.90.3966	Infrastructure Maintenance Fee	-	244,453	245,594	244,000	244,000
90.90.3971	System Development Charge	38,015	54,515	73,278	65,000	40,000
TOTALS		\$ 4,465,498	\$ 4,985,436	\$ 5,977,696	\$ 5,019,244	\$ 5,068,830

EXPENSES

UTILITY BILLING

90.30.133.02.4001	Salaries	\$ 83,216	\$ 94,041	\$ 83,286	\$ 95,145	\$ 100,580
90.30.133.02.4002	Part-time	10,257	774	-	-	-
90.30.133.02.4004	Overtime	45	-	18	1,397	4,120
90.30.133.02.4015	Opt Out (Health Insurance)	-	-	707	157	-
90.30.133.02.4017	Health Insurance Rebate	-	58	47	-	-
90.30.133.02.4018	Health Savings Account	-	-	-	82	350
90.30.133.02.4101	Social Security	6,928	6,922	6,063	7,149	8,010
90.30.133.02.4102	LAGERS Retirement Program	4,479	5,306	5,987	9,489	10,370
90.30.133.02.4104	Workers Compensation	2,106	1,170	1,333	1,717	2,370
90.30.133.02.4105	Health Insurance	13,923	15,669	15,643	22,429	27,650
90.30.133.02.4106	Life Insurance	65	65	59	70	70
90.30.133.02.4107	Dental Insurance	1,009	1,089	1,100	1,255	1,200
90.30.133.02.4112	Vision Insurance	-	90	191	182	190
90.30.133.02.4116	Disability Insurance	154	152	130	117	130
90.30.133.04.5001	General Supplies	2,470	1,848	3,359	1,900	2,000
90.30.133.04.5120	Outside Printing	2,388	1,640	2,085	4,032	11,000
90.30.133.06.5210	Training Travel	131	44	90	-	1,500
90.30.133.06.5251	Registration Fees	228	-	30	300	300
90.30.133.08.5311	Legal Fees	-	-	4,550	-	-
90.30.133.08.5346	Financial Services	17,695	19,866	31,461	27,750	30,000
90.30.133.08.5397	Contract Labor	-	9,750	13,891	5,839	4,000
90.30.133.08.5399	Miscellaneous Fees	760	1,038	1,400	5,589	1,500
90.30.133.12.5453	Mobile Phones	-	3,200	1,695	1,130	1,200
90.30.133.14.5521	Vehicle Fuel	3,633	3,052	2,987	3,400	4,250
90.30.133.14.5541	Vehicle Maintenance	1,304	5,850	1,658	5,000	5,000
90.30.133.14.5551	Office Maintenance	139	-	-	-	-
90.30.133.14.5591	Software Maintenance	5,216	6,740	8,187	11,000	10,000
90.30.133.16.5711	Property Insurance	30	42	72	85	110
90.30.133.16.5715	Casualty Insurance	2,152	1,896	868	808	910
90.30.133.18.5601	Minor Equipment	-	-	731	1,669	2,000

YEAR 2014 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
90.30.133.38.5801	Over/Short	(10)	(30)	(0)	(10)	100
90.30.133.38.5803	Meeting Expense	-	-	14	-	50
90.30.133.38.5805	Uncollectible Accounts	19,645	20,216	18,654	20,000	25,000
90.30.133.38.5808	Postage	17,237	13,835	17,052	17,560	30,000
90.30.133.38.5811	Membership Dues	18	21	25	77	100
90.30.133.38.5812	Clothing Expenses	249	296	288	28	500
90.30.133.38.5817	Damage Claims	-	-	-	-	5,000
90.30.133.38.5989	Miscellaneous Expenses	-	-	-	155	-
TOTAL UTILITY BILLING		\$ 195,467	\$ 214,641	\$ 223,658	\$ 245,501	\$ 289,560

YEAR 2014 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
WATER SYSTEM MAINTENANCE						
90.70.801.02.4001	Salaries	\$ 135,526	\$ 131,800	\$ 225,587	\$ 326,738	\$ 379,610
90.70.801.02.4004	Overtime	28,725	22,078	23,608	20,892	26,350
90.70.801.02.4015	Opt Out (Health Insurance)	-	-	1,164	1,749	3,500
90.70.801.02.4017	Health Insurance Rebate	-	74	100	-	-
90.70.801.02.4018	Health Savings Account	-	-	-	186	800
90.70.801.02.4101	Social Security	11,992	11,793	18,405	27,375	34,980
90.70.801.02.4102	LAGERS Retirement Program	9,375	10,254	13,650	35,512	42,520
90.70.801.02.4104	Workers Compensation	4,638	4,395	8,015	14,760	22,630
90.70.801.02.4105	Health Insurance	34,264	29,445	41,505	83,635	118,380
90.70.801.02.4106	Life Insurance	143	130	149	196	240
90.70.801.02.4107	Dental Insurance	2,562	2,239	2,932	4,563	5,930
90.70.801.02.4112	Vision Insurance	-	130	444	1,079	1,600
90.70.801.02.4116	Disability Insurance	338	307	367	447	540
90.70.801.04.5001	General Supplies	5,314	5,753	8,702	6,271	7,500
90.70.801.04.5009	Maintenance Materials	23,576	233	-	-	-
90.70.801.04.5010	Chemicals	3,039	430	648	882	1,000
90.70.801.04.5011	Water Meters	34,058	(612)	21,245	98,020	25,000
90.70.801.04.5012	Fire Hydrants	8,241	5,550	2,254	60,899	50,000
90.70.801.04.5015	Mains & Lines Supplies	-	82,656	70	-	-
90.70.801.04.5018	Small Tools	2,068	240	2,800	2,793	2,500
90.70.801.06.5259	Training Costs	622	1,286	1,393	2,220	1,500
90.70.801.08.5305	Missouri One Call Fee	4,507	3,831	2,549	4,740	5,500
90.70.801.08.5318	Water Protection Program	76,664	98,454	-	-	-
90.70.801.08.5381	Refuse Collection Fees	162	-	-	-	-
90.70.801.08.5397	Contract Labor	15,734	38,106	32,979	50,104	50,000
90.70.801.08.5399	Miscellaneous Fees	430	279	90	-	200
90.70.801.12.5401	Electric	18,623	9,083	7,232	6,497	6,700
90.70.801.12.5421	Natural Gas	3,711	3,470	1,770	3,545	10,300
90.70.801.12.5453	Mobile Phones	3,635	4,750	2,691	4,364	4,000
90.70.801.14.5501	Overlay Program	2,744	25,360	-	5,000	5,000
90.70.801.14.5521	Vehicle Fuel	19,165	26,167	23,411	23,235	20,000
90.70.801.14.5532	Mains & Lines Maintenance	-	303	222,909	148,000	113,000
90.70.801.14.5541	Vehicle Maintenance	19,172	21,531	32,839	41,020	25,000
90.70.801.14.5559	Misc Equipment Maintenance	350	1,903	2,931	1,907	12,000
90.70.801.14.5571	Building Maintenance	983	8,299	13,358	6,420	5,000
90.70.801.14.5591	Software Maintenance	-	-	-	8,640	8,640
90.70.801.16.5715	Casualty Insurance	1,008	888	614	573	650
90.70.801.16.5732	Liability Deductible	1,112	9,968	-	-	-
90.70.801.18.5601	Minor Equipment	7,038	3,449	31,949	6,125	8,000
90.70.801.18.5603	Minor Software	-	-	355	-	1,000
90.70.801.18.5611	Equipment Rental	1,245	3,134	3,918	1,000	9,000
90.70.801.24.6016	Lease Interest-Dump Truck	-	-	-	-	1,190
90.70.801.38.5811	Membership Dues	18	21	410	180	480
90.70.801.38.5812	Clothing Expenses	4,102	4,060	4,641	4,045	4,570
90.70.801.38.5813	Protective Clothing	3,775	3,222	4,594	2,610	4,520
90.70.801.38.5989	Miscellaneous Expense	179	-	-	-	-
TOTAL WATER SYSTEM MAINTENANCE		\$ 488,839	\$ 574,459	\$ 762,275	\$ 1,006,222	\$ 1,019,330

YEAR 2014 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
WATER SUPPLY AND PROCESSING						
90.70.802.02.4001	Salaries	\$ -	\$ 348,005	\$ 366,072	\$ 377,273	\$ 369,330
90.70.802.02.4002	Part-time	-	(879)	-	-	-
90.70.802.02.4004	Overtime	-	14,966	14,398	12,562	12,350
90.70.802.02.4015	Opt Out (Health Insurance)	-	1,310	1,601	2,622	1,750
90.70.802.02.4018	Health Savings Account	-	-	380	686	1,230
90.70.802.02.4101	Social Security	-	26,661	27,849	29,131	28,970
90.70.802.02.4102	LAGERS Retirement Program	-	12,724	25,274	40,391	37,490
90.70.802.02.4104	Workers Compensation	-	5,113	11,956	14,224	17,080
90.70.802.02.4105	Health Insurance	-	50,099	61,474	72,926	83,580
90.70.802.02.4106	Life Insurance	-	200	214	181	180
90.70.802.02.4107	Dental Insurance	-	2,997	3,632	4,197	4,270
90.70.802.02.4112	Vision Insurance	-	365	849	1,078	1,160
90.70.802.02.4116	Disability Insurance	-	197	226	276	270
90.70.802.04.5001	General Supplies	-	2,933	4,616	5,848	6,000
90.70.802.04.5008	Building Maintenance	-	530	734	827	1,000
90.70.802.04.5009	Maintenance Materials	-	1,948	4,296	6,625	5,000
90.70.802.04.5010	Chemicals	-	308,000	353,637	245,000	300,000
90.70.802.04.5014	Lab Supplies	-	25,851	21,409	27,067	25,000
90.70.802.04.5018	Minor Tools	-	2,293	3,509	5,175	5,000
90.70.802.06.5210	Training Travel	-	-	-	2,000	2,000
90.70.802.06.5251	Registration Fees	-	-	270	1,000	3,000
90.70.802.06.5259	Training Costs	-	2,567	3,501	1,800	3,500
90.70.802.08.5342	Outside Engineering	-	61,241	53,609	59,079	60,000
90.70.802.08.5343	Lee Chemical Operation	-	-	17,998	5,137	10,000
90.70.802.08.5345	Misc Fees-Lee Chemical	3,900	-	18,098	56,055	50,000
90.70.802.08.5365	Lab Fees	-	15,599	17,671	30,374	30,000
90.70.802.08.5370	Lime Sludge Disposal Fees	-	1,025	220,219	115,294	150,000
90.70.802.08.5378	OMI Contract Fees	1,553,337	-	-	-	-
90.70.802.08.5390	Water Purchases-Kansas City	97,790	111,813	145,425	140,000	154,000
90.70.802.08.5397	Contract Labor	-	1,142	23,161	31,700	66,020
90.70.802.08.5399	Miscellaneous Fees	52,895	21,710	37,444	35,059	40,140
90.70.802.12.5401	Electric	-	298,440	301,528	255,580	275,000
90.70.802.12.5413	Electric-Lee Chemical	-	5,549	1,143	6,952	7,500
90.70.802.12.5421	Natural Gas	98	7,036	4,150	4,885	9,000
90.70.802.12.5453	Mobile Phones	-	2,640	4,144	3,396	3,400
90.70.802.14.5521	Vehicle Fuel	-	5,561	5,631	7,090	7,500
90.70.802.14.5534	Water Plant Maintenance	69,227	77,279	131,545	128,002	100,000
90.70.802.14.5535	Well Field Maintenance	48,824	44,579	91,195	70,000	80,000
90.70.802.14.5537	Water Towers Maintenance	-	8,650	33,045	16,665	75,530
90.70.802.14.5541	Vehicle Maintenance	-	12,883	7,379	6,365	7,000
90.70.802.14.5559	Misc Equipment Maintenance	4,747	6,188	1,543	8,745	10,000
90.70.802.14.5571	Building Maintenance	-	5,349	13,010	2,000	5,000
90.70.802.14.5591	Software Maintenance	17,439	9,452	11,500	8,640	8,640
90.70.802.14.5599	Reimburse OMI Repairs	397	-	-	-	-
90.70.802.16.5711	Property Insurance	28,008	30,486	30,402	34,669	39,950
90.70.802.18.5601	Minor Equipment	-	7,773	26,357	7,900	10,000
90.70.802.18.5611	Equipment Rental	-	3,605	4,821	6,000	8,000
90.70.802.38.5811	Membership Dues	-	-	136	200	400
90.70.802.38.5812	Clothing Expenses	-	6,963	7,009	7,400	1,850
90.70.802.38.5813	Protective Clothing	-	2,303	4,667	2,380	1,730
90.70.802.38.5989	Miscellaneous Expense	-	1,159	545	-	-
TOTAL WATER SUPPLY AND PROCESSING		\$ 1,876,662	\$ 1,554,302	\$ 2,119,271	\$ 1,900,456	\$ 2,118,820

YEAR 2014 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
WATER ADMINISTRATION						
90.70.803.02.4001	Salaries	\$ 49,048	\$ 115,476	\$ 117,099	\$ 111,963	\$ 141,540
90.70.803.02.4004	Overtime	694	-	-	500	1,030
90.70.803.02.4017	Health Insurance Rebate	-	23	76	30	-
90.70.803.02.4018	Health Savings Account	-	-	-	27	100
90.70.803.02.4101	Social Security	3,684	8,571	8,728	8,453	10,910
90.70.803.02.4102	LAGERS Retirement Program	2,737	4,763	8,687	11,591	14,110
90.70.803.02.4104	Worker's Compensation	324	468	1,646	1,089	530
90.70.803.02.4105	Health Insurance	4,964	9,681	10,491	12,210	16,790
90.70.803.02.4106	Life Insurance	28	45	45	40	60
90.70.803.02.4107	Dental Insurance	352	714	648	675	920
90.70.803.02.4112	Vision Insurance	-	81	139	153	230
90.70.803.02.4116	Disability Insurance	62	93	93	193	120
90.70.803.04.5001	General Supplies	-	348	113	300	300
90.70.803.04.5120	Outside Printing & Supplies	1,894	-	-	-	-
90.70.803.06.5210	Training Travel	-	522	3,558	2,505	3,000
90.70.803.06.5251	Registration Fees	-	575	1,025	1,320	1,400
90.70.803.06.5259	Training Costs	-	255	173	425	750
90.70.803.08.5319	Distribution System Study	-	-	142,905	-	-
90.70.803.08.5385	Overhead Fees-General Fund	132,703	132,700	132,700	141,700	141,700
90.70.803.12.5453	Mobile Phones	-	-	-	700	800
90.70.803.14.5559	Misc Equipment Maintenance	-	-	-	3,160	3,160
90.70.803.16.5715	Casualty Insurance	822	720	504	469	530
90.70.803.18.5601	Minor Equipment	-	957	-	-	300
90.70.803.38.5811	Membership Dues	-	396	527	550	550
90.70.803.44.8002	Amortization Expense	29,030	-	71,337	-	-
TOTALS		\$ 226,341	\$ 276,388	\$ 500,491	\$ 298,053	\$ 338,830
FINANCING COSTS						
90.70.803.24.6011	Bond Interest	\$ 370,871	\$ 355,685	\$ 131,755	\$ 113,387	\$ 100,490
90.70.803.24.6021	Bond Service Fees	1,408	1,358	1,081	894	1,000
90.70.803.24.6024	Cost of Issuance	-	-	2,000	-	-
TOTALS		\$ 372,278	\$ 357,042	\$ 134,837	\$ 114,281	\$ 101,490
OTHER EXPENSES						
90.70.803.42.5999	Transfers Out-Other	\$ -	\$ 444,953	\$ 1,300,326	\$ 1,087,620	\$ 1,187,620
90.70.803.44.8001	Depreciation Expense	924,710	932,083	942,590	970,000	990,000
TOTALS		\$ 924,710	\$ 1,377,036	\$ 2,242,916	\$ 2,057,620	\$ 2,177,620
TOTAL WATER ADMINISTRATION		\$ 1,523,330	\$ 2,010,467	\$ 2,878,244	\$ 2,469,954	\$ 2,617,940
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	-	-	-
TOTAL EMERGENCY WATER MAIN BREAKS		\$ -	\$ 297,620	\$ -	\$ -	\$ -
GRAND TOTAL WATER OPERATING EXPENSES		\$ 4,084,299	\$ 4,651,489	\$ 5,983,448	\$ 5,622,133	\$ 6,045,650

City of Liberty, Missouri
Wastewater Operating Fund
Fiscal Year 2014

	<u>2012 Actual</u>	<u>2013 Forecast</u>	<u>2014 Budget</u>
Beginning Cash Balance	\$ 219,144	\$ 914,523	\$ 1,533,406
Operating Revenue			
Interest Earnings	\$ 1,469	\$ 3,043	\$ 1,500
Interest Earnings On Bond Reserve	3,185	2,915	3,000
Interest - Facility Reserve	368	376	370
Interest - Adv for Construction	31	24	30
Interest Earnings - SRF	155,125	151,175	145,000
Interest Earnings - SRF Rebate	14	18	20
Contributions-Facility Replacement	5,863	5,860	5,860
Developer Capital Contributions	248,825	-	-
Wastewater Charges	6,312,559	7,328,577	7,731,700
Wastewater Surcharges	17,027	28,545	10,000
Penalties	82,982	93,585	90,000
Wastewater Connection Fee	30,491	25,000	15,000
Total Operating Revenue	<u>\$ 6,857,939</u>	<u>\$ 7,639,118</u>	<u>\$ 8,002,480</u>
Operating Expenses			
Finance Utility Billing	\$ 262,276	\$ 299,067	\$ 352,170
Wastewater System Maintenance	495,937	612,236	794,010
Wastewater Treatment	223,292	168,851	174,500
KCMO Wastewater Treatment Fees	3,304,563	3,777,765	4,230,930
Wastewater Administration	1,041,803	1,551,456	1,916,400
Depreciation	723,273	735,000	750,000
Amoritization	212,184	13,800	14,000
Total Operating Expenses	<u>\$ 6,263,329</u>	<u>\$ 7,158,175</u>	<u>\$ 8,232,010</u>
Add: Prior Year Encumbrances	\$ -	\$ -	\$ -
Total Expenses and Encumbrances	<u>\$ 6,263,329</u>	<u>\$ 7,158,175</u>	<u>\$ 8,232,010</u>
Revenue Favorable/(Unfavorable) to Expenses	<u>\$ 594,610</u>	<u>\$ 480,943</u>	<u>\$ (229,530)</u>
Total Cash Inflow	\$ 6,603,251	\$ 7,633,258	\$ 7,996,620
Total Cash Outflow	\$ 5,327,871	\$ 6,409,375	\$ 7,468,010
Total Cash Generated/(Consumed) Before Debt Service	\$ 1,275,379	\$ 1,223,883	\$ 528,610
Existing Debt Service Principal	\$ 580,000	\$ 605,000	\$ 626,000

Wastewater Operating Fund (continued)
Fiscal Year 2014

	<u>2012 Actual</u>	<u>2013 Forecast</u>	<u>2014 Budget</u>
New Debt Service and Interest	\$ -	\$ -	\$ -
Total Debt Service Principal	<u>\$ 580,000</u>	<u>\$ 605,000</u>	<u>\$ 626,000</u>
Cash Inflow Favorable/(Unfavorable) to Cash Outflow	<u>\$ 695,379</u>	<u>\$ 618,883</u>	<u>\$ (97,390)</u>
Total Ending Cash Balance	<u><u>\$ 914,523</u></u>	<u><u>\$ 1,533,406</u></u>	<u><u>\$ 1,436,016</u></u>

YEAR 2014 BUDGET DETAIL
WASTEWATER OPERATING

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
92.50.3301	Interest Earnings	\$ 333	\$ 1,765	\$ 1,469	\$ 3,043	\$ 1,500
92.50.3302	Interest Earnings-Bonds	4,159	3,455	3,185	2,915	3,000
92.50.3304	Interest-Special Assessments	2,615	87	-	-	-
92.50.3305	Interest-Facility Reserve	435	390	368	376	370
92.50.3308	Interest-Adv for Const	40	34	31	24	30
92.50.3317	Interest Earnings-SRF	169,887	162,768	155,125	151,176	145,000
92.50.3320	Interest Earnings-SRF Rebate	13	13	14	18	20
92.70.3661	Reimbursed Expense	6,631	-	-	-	-
92.70.3671	Contributions-Facility Rep	5,863	-	5,863	5,860	5,860
92.70.3791	Miscellaneous Income	-	773	-	-	-
92.70.3999	Capital Contributions	-	89,912	248,825	-	-
92.90.3901	Wastewater Charges	5,580,343	5,420,600	6,312,559	7,328,577	7,731,700
92.90.3902	Wastewater Surcharges	15,752	10,234	17,027	28,545	10,000
92.90.3931	Penalties	78,331	73,756	82,982	93,585	90,000
92.90.3961	Sewer Taps	75	-	-	-	-
92.90.3975	Sewer Connection Fee	15,175	22,850	30,491	25,000	15,000
TOTALS		<u>\$ 5,879,652</u>	<u>\$ 5,786,637</u>	<u>\$ 6,857,939</u>	<u>\$ 7,639,119</u>	<u>\$ 8,002,480</u>

YEAR 2014 BUDGET DETAIL
WASTEWATER OPERATING

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
EXPENSES						
WASTEWATER UTILITY BILLING						
92.30.134.02.4001	Salaries	\$ 103,833	\$ 115,749	\$ 106,226	\$ 124,362	\$ 128,900
92.30.134.02.4004	Overtime	58	-	23	1,506	4,120
92.30.134.02.4015	Opt Out (Health Insurance)	-	-	890	198	-
92.30.134.02.4017	Health Insurance Rebate	-	74	60	-	-
92.30.134.02.4018	Health Savings Account	-	-	-	104	450
92.30.134.02.4101	Social Security	7,657	8,432	7,755	9,321	10,180
92.30.134.02.4102	LAGERS Retirement Program	5,716	6,772	7,649	12,386	13,170
92.30.134.02.4104	Workers Compensation	654	1,340	1,486	2,123	2,970
92.30.134.02.4105	Health Insurance	17,768	19,988	19,988	28,623	35,270
92.30.134.02.4106	Life Insurance	84	83	76	88	100
92.30.134.02.4107	Dental Insurance	1,289	1,392	1,405	1,348	1,100
92.30.134.02.4112	Vision Insurance	-	116	243	233	240
92.30.134.02.4116	Disability Insurance	197	194	165	149	160
92.30.134.04.5001	General Supplies	73	1,672	1,964	1,800	2,000
92.30.134.04.5120	Outside Printing	2,297	2,035	2,071	5,000	13,000
92.30.134.06.5210	Training Travel	131	-	-	-	1,500
92.30.134.06.5251	Registration Fees	228	-	30	300	300
92.30.134.08.5311	Legal Fees	-	-	-	-	250
92.30.134.08.5346	Financial Services	26,186	29,779	43,387	43,920	45,000
92.30.134.08.5371	Advertising	-	20	21	-	-
92.30.134.08.5397	Contract Labor	-	9,964	15,150	5,839	5,000
92.30.134.08.5399	Miscellaneous Fees	973	1,162	1,400	826	1,500
92.30.134.12.5453	Mobile Phones	-	-	-	1,163	1,200
92.30.134.14.5521	Vehicle Fuel	1,139	3,885	3,802	4,343	5,040
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	3,532	5,100	5,000
92.30.134.16.5711	Property Insurance	6	18	24	39	50
92.30.134.16.5715	Casualty Insurance	786	1,572	727	682	770
92.30.134.18.5601	Minor Equipment	-	-	-	2,379	2,500
92.30.134.38.5801	Over/Short	-	-	-	-	100
92.30.134.38.5803	Meeting Expense	-	-	-	50	50
92.30.134.38.5805	Uncollectible Accounts	23,534	25,935	25,632	25,000	30,000
92.30.134.38.5808	Postage	13,310	14,697	18,300	18,970	35,000
92.30.134.38.5811	Membership Dues	-	-	25	85	100
92.30.134.38.5812	Clothing Expenses	-	-	-	280	300
92.30.134.38.5817	Damage Claims	7,768	-	245	1,000	5,000
TOTAL WASTEWATER UTILITY BILLING		\$ 217,788	\$ 249,653	\$ 262,276	\$ 299,067	\$ 352,170

YEAR 2014 BUDGET DETAIL
WASTEWATER OPERATING

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
WASTEWATER SYSTEM MAINTENANCE						
92.70.901.02.4001	Salaries	\$ 149,760	\$ 125,580	\$ 231,497	\$ 259,853	\$ 293,780
92.70.901.02.4002	Part-time	-	-	-	-	20,800
92.70.901.02.4004	Overtime	28,200	22,078	23,877	21,512	23,180
92.70.901.02.4015	Opt Out (Health Insurance)	-	-	1,164	1,749	-
92.70.901.02.4017	Health Insurance Rebate	-	74	52	-	-
92.70.901.02.4101	Social Security	13,000	10,793	18,571	21,121	24,250
92.70.901.02.4102	LAGERS Retirement Program	9,913	10,253	13,655	28,691	31,380
92.70.901.02.4104	Workers Compensation	18,456	10,934	6,417	10,954	17,090
92.70.901.02.4105	Health Insurance	34,264	29,445	48,350	55,072	75,010
92.70.901.02.4106	Life Insurance	143	130	149	143	170
92.70.901.02.4107	Dental Insurance	2,562	2,238	3,077	3,357	4,130
92.70.901.02.4112	Vision Insurance	-	130	417	389	530
92.70.901.02.4116	Disability Insurance	337	306	367	356	370
92.70.901.04.5001	General Supplies	2,556	1,952	3,341	1,525	2,075
92.70.901.04.5009	Maintenance Materials	1,830	-	-	-	-
92.70.901.04.5015	Mains & Lines Supplies	14,278	1,919	(2,002)	-	-
92.70.901.04.5018	Small Tools	660	-	32	875	800
92.70.901.06.5210	Training Travel	-	-	795	4,300	1,200
92.70.901.08.5305	Missouri One Call Fee	-	-	2,347	-	-
92.70.901.08.5397	Contract Labor	2,418	2,390	28,262	43,610	120,500
92.70.901.08.5399	Miscellaneous Fees	432	-	-	5,600	200
92.70.901.12.5401	Electric	208	896	-	-	500
92.70.901.12.5453	Mobile Phones	-	3,200	2,882	5,000	5,000
92.70.901.14.5501	Overlay Program	2,950	23,585	5,082	8,000	20,000
92.70.901.14.5521	Vehicle Fuel	16,426	22,429	17,966	12,745	18,950
92.70.901.14.5532	Mains & Lines Maintenance	65,004	44,931	10,736	33,575	42,000
92.70.901.14.5541	Vehicle Maintenance	1,254	12,432	11,602	15,443	8,500
92.70.901.14.5559	Equipment Maintenance	1,525	37	5,861	2,000	5,000
92.70.901.14.5571	Building Maintenance	-	-	113	200	200
92.70.901.14.5591	Software Maintenance	-	-	1,500	10,140	8,640
92.70.901.16.5715	Casualty Insurance	18,006	15,780	31,481	45,125	50,000
92.70.901.16.5732	Liability Deductible	3,300	20,000	1,698	-	-
92.70.901.18.5601	Minor Equipment	829	1,983	21,551	9,148	6,000
92.70.901.18.5603	Minor Software	-	-	355	-	-
92.70.901.24.6011	Interest-Lease	-	-	-	8,243	7,150
92.70.901.24.6016	Lease Interest-Dump Truck	-	-	-	-	1,190
92.70.901.38.5812	Clothing Expenses	2,246	2,061	2,491	2,310	2,755
92.70.901.38.5813	Protective Clothing	-	1,603	2,253	1,200	2,660
TOTAL WASTEWATER SYSTEM MAINTENANCE		\$ 390,557	\$ 367,159	\$ 495,937	\$ 612,236	\$ 794,010

YEAR 2014 BUDGET DETAIL
WASTEWATER OPERATING

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
WASTEWATER TREATMENT						
92.70.902.02.4001	Salaries	\$ -	\$ 52,339	\$ 56,984	\$ 50,046	\$ 52,800
92.70.902.02.4004	Overtime	-	2,326	1,876	1,731	2,000
92.70.902.02.4018	Health Savings Account	-	-	52	94	180
92.70.902.02.4101	Social Security	-	3,993	4,265	3,847	4,190
92.70.902.02.4102	LAGERS Retirement Program	-	2,068	3,794	5,342	5,430
92.70.902.02.4104	Workers Compensation	-	-	1,176	1,720	2,370
92.70.902.02.4105	Health Insurance	-	7,130	9,322	10,319	12,640
92.70.902.02.4106	Life Insurance	-	29	30	23	30
92.70.902.02.4107	Dental Insurance	-	446	550	526	560
92.70.902.02.4112	Vision Insurance	-	53	131	142	160
92.70.902.02.4116	Disability Insurance	-	27	31	38	40
92.70.902.08.5378	OMI Contract Fees	259,381	-	-	-	-
92.70.902.08.5394	Wastewater Treatment Fees	3,209,093	3,474,749	3,304,563	3,777,765	4,230,930
92.70.902.08.5399	Miscellaneous Fees	-	200	515	200	-
92.70.902.12.5401	Electric	-	26,790	26,654	36,910	38,000
92.70.902.12.5453	Mobile Phones	-	-	-	440	440
92.70.902.14.5525	Lift Station Maintenance	10,168	43,926	108,290	43,470	40,000
92.70.902.14.5591	Software Maintenance	-	-	5,037	8,640	8,640
92.70.902.16.5711	Property Insurance	3,509	4,272	4,584	5,226	6,020
92.70.902.18.5601	Minor Equipment	-	3,980	-	137	1,000
TOTAL WASTEWATER TREATMENT		\$ 3,482,151	\$ 3,622,327	\$ 3,527,855	\$ 3,946,616	\$ 4,405,430

YEAR 2014 BUDGET DETAIL
WASTEWATER OPERATING

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
WASTEWATER ADMINISTRATION						
92.70.903.02.4001	Salaries	\$ 46,003	\$ 107,124	\$ 114,580	\$ 112,262	\$ 135,380
92.70.903.02.4004	Overtime	297	-	-	-	-
92.70.903.02.4017	Health Insurance Rebate	-	20	73	30	-
92.70.903.02.4018	Health Savings Account	-	-	-	27	120
92.70.903.02.4101	Social Security	3,424	7,933	8,539	8,303	10,360
92.70.903.02.4102	LAGERS Retirement Program	2,547	4,597	8,489	11,387	13,400
92.70.903.02.4104	Workers Compensation	270	327	400	441	560
92.70.903.02.4105	Health Insurance	4,659	9,394	10,151	12,151	17,100
92.70.903.02.4106	Life Insurance	26	43	43	38	50
92.70.903.02.4107	Dental Insurance	330	691	658	672	850
92.70.903.02.4112	Vision Insurance	-	80	135	153	210
92.70.903.02.4116	Disability Insurance	57	88	89	82	110
92.70.903.04.5120	Outside Printing	120	-	-	-	-
92.70.903.08.5312	Water/Wastewater Rate Study	-	47,046	55,458	-	-
92.70.903.08.5385	Overhead Fees - General Fund	132,703	132,700	132,700	141,700	141,700
92.70.903.08.5391	Election Expense	-	-	-	18,000	-
92.70.903.12.5453	Mobile Phones	-	-	-	693	700
92.70.903.14.5533	KC Wastewater Line Maint. Reserve	5,863	-	5,863	-	-
92.70.903.14.5559	Misc. Equipment Maintenance	-	-	-	3,160	3,160
92.70.903.16.5715	Casualty Insurance	46,733	61,296	46,482	46,324	50,000
92.70.903.38.5805	Uncollectible Accounts	4,219	3,611	2,250	943	-
92.70.903.38.5808	Postage	1,617	314	66	-	-
92.70.903.38.5811	Membership Dues	-	60	2,468	2,370	2,370
92.70.903.44.8002	Amortization Expense	13,779	13,779	212,184	13,800	14,000
TOTALS		\$ 262,648	\$ 389,101	\$ 600,628	\$ 372,536	\$ 390,070
FINANCING COSTS						
92.70.903.24.6011	Bond Interest	\$ 195,126	\$ 187,935	\$ 173,207	\$ 161,917	\$ 144,860
92.70.903.24.6017	SRF Interest Expense	242,658	230,344	214,993	224,148	213,950
92.70.903.24.6021	Bond Service Fees	31,547	31,367	27,642	25,655	24,300
92.70.903.24.6024	Cost of Issuance	-	-	3,549	-	-
TOTALS		\$ 469,331	\$ 449,646	\$ 419,391	\$ 411,720	\$ 383,110
OTHER EXPENSES						
92.70.903.44.8001	Depreciation Expense	\$ 707,748	\$ 710,414	\$ 723,273	\$ 735,000	\$ 750,000
TOTALS		\$ 707,748	\$ 710,414	\$ 723,273	\$ 735,000	\$ 750,000
TRANSFERS OUT						
92.70.903.42.5991	Operating Transfer KC Reserve	\$ -	\$ -	\$ 233,968	\$ 781,000	\$ 1,157,220
92.70.903.42.5993	Capital Improvements	-	65,000	-	-	-
TOTALS		\$ -	\$ 65,000	\$ 233,968	\$ 781,000	\$ 1,157,220
TOTAL WASTEWATER ADMINISTRATION		\$ 1,439,727	\$ 1,614,162	\$ 1,977,261	\$ 2,300,256	\$ 2,680,400
TOTAL EXPENSES		\$ 5,530,223	\$ 5,853,300	\$ 6,263,329	\$ 7,158,175	\$ 8,232,010

City of Liberty, Missouri
Water Capital Fund
Fiscal Year 2014

	2012 Actual	2013 Forecast	2014 Budget
Beginning Cash Balances	391,081	635,704	319,731
Revenue			
Interest	\$ 1,364	\$ 1,100	\$ -
Sale of Public Property	1,001	-	20,000
Lease Proceeds	-	94,648	
Transfers In from Water Operating	\$ 1,056,326	\$ 893,620	\$ 993,620
Infrastructure Maintenance Fee	244,000	194,000	194,000
Total Revenue	\$ 1,302,691	\$ 1,183,368	\$ 1,207,620
Expenses			
Capital Equipment-Handheld Reader Radios	\$ 191,900	\$ 35,000	\$ -
VFD Project	81,480	-	-
Easement - Catholic Diocese	11,000	-	-
UDF Agreement	26,100	-	-
Engineering - System Improvements	35,640	172,060	115,000
Construction - System Improvements	-	112,115	437,000
Building Improvements	-	61,480	-
Trackhoe	49,500	-	-
Light Tower	8,465	-	-
Track Loader with Mower	38,372	-	-
Vehicle Replacements	41,787	234,714	71,170
Dump Truck - 50%	-	59,648	-
Water Valve Exercising Equipment	-	21,215	-
Water District #4 Vaults - Flowmeters & Install	-	28,740	-
Installation of New Pump for Raw Water Well #2	-	55,444	-
WTP Lime Feeder Replacement	-	50,544	-
WTP Air Compressor Replacement	-	21,196	-
Camera	-	11,700	-
Water Plant Entrance Gate	-	25,235	-
KMNO4 System	-	4,360	-
Hydrogenological Study - Raw Water Well	-	45,247	-
Gordon Tower Aeration & Mixing Project	-	229,972	-
Clarifiers and Lime Silo Rehab	-	189,000	48,760

Water Capital Fund (continued)
Fiscal Year 2014

	2012 Actual	2013 Forecast	2014 Budget
Water Treatment Alternative Process	-	-	280,000
Sodium Hypochlorite Feed Pump Replacements	-	-	20,000
Lease Purchase Radios	-	-	4,430
Dump Truck-50% of \$160K-5 Yrs (Principal)	-	-	10,000
Computer Software-Logic/Wonderware Reporting	-	-	17,055
Fire Hydrant Seat Removal Equipment	-	-	10,440
Leak Correlating Logger System	-	-	11,400
Total Expenses	<u>\$ 484,244</u>	<u>\$ 1,357,670</u>	<u>\$ 1,025,255</u>
Infrastructure Maintenance Fee Projects	<u>\$ 573,824</u>	<u>\$ 141,671</u>	<u>\$ 194,000</u>
Total Expenses	<u>\$ 1,058,068</u>	<u>\$ 1,499,341</u>	<u>\$ 1,219,255</u>
Capital Fund Income/(Loss)	<u>244,623</u>	<u>(315,973)</u>	<u>(11,635)</u>
Ending Cash Balance	<u>\$ 635,704</u>	<u>\$ 319,731</u>	<u>\$ 308,096</u>

Note: Detail summary reflects 2012 actual expenses after transfer to capital assets.

YEAR 2014 BUDGET DETAIL

WATER CAPITAL

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUE						
94.50.3301	Interest Earnings	\$ -	\$ 74	\$ 1,364	\$ 1,100	\$ -
94.70.3641	Sale of Public Property	-	-	1,001	-	20,000
94.70.3793	Lease Proceeds	-	-	-	94,648	-
94.80.3810	Transfers In-Water Operating	-	200,500	1,056,326	893,620	1,187,620
94.90.3966	Transfers In-Infrastructure Maint. Fee	224,470	244,453	244,000	194,000	-
TOTAL REVENUE		<u>\$ 224,470</u>	<u>\$ 445,027</u>	<u>\$ 1,302,691</u>	<u>\$ 1,183,368</u>	<u>\$ 1,207,620</u>
EXPENSES						
UTILITY BILLING						
94.30.133.36.7101	Vehicles	\$ -	\$ -	\$ -	\$ 22,495	\$ 25,000
94.30.133.36.7201	Capital Equipment	-	-	-	35,000	4,430
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,495</u>	<u>\$ 29,430</u>
SYSTEM MAINTENANCE						
94.70.801.18.5601	Minor Equipment	\$ -	\$ 18,804	\$ -	\$ -	\$ -
94.70.801.36.7101	Vehicles	-	-	-	175,476	46,170
94.70.801.36.7201	Capital Equipment	-	-	-	49,955	31,840
94.70.801.36.7402	Building Improvements	-	-	-	61,480	-
94.70.801.36.7501	Engineering Design	-	-	-	172,060	115,000
94.70.801.36.7510	Construction Contract	-	-	-	112,115	437,000
94.70.801.42.5999	Interfund Transfers	-	-	-	-	-
TOTALS		<u>\$ -</u>	<u>\$ 18,804</u>	<u>\$ -</u>	<u>\$ 571,086</u>	<u>\$ 630,010</u>
WATER TREATMENT						
94.70.802.18.5605	Minor Computer Equipment	\$ -	\$ 4,882	\$ -	\$ -	\$ -
94.70.802.36.7101	Vehicles	-	-	-	96,391	-
94.70.802.36.7201	Capital Equipment	-	-	-	398,451	20,000
94.70.802.36.7202	Computer Equipment	-	-	-	-	17,055
94.70.802.36.7501	Engineering Design	-	-	-	45,247	-
94.70.802.36.7510	Construction Contract	-	-	-	189,000	328,760
94.70.802.36.7537	Infrastructure Maint. Fee Projects	-	-	-	141,670	194,000
TOTALS		<u>\$ -</u>	<u>\$ 4,882</u>	<u>\$ -</u>	<u>\$ 870,759</u>	<u>\$ 559,815</u>
TOTAL EXPENSES		<u>\$ -</u>	<u>\$ 23,686</u>	<u>\$ -</u>	<u>\$ 1,499,340</u>	<u>\$ 1,219,255</u>

City of Liberty, Missouri
Debt Service Schedule
Revenue Bonds

Amount Issued: \$4,335,000

Date Issued: December 29, 2011

Purpose: Waterworks Refunding Revenue Bonds - Series 2011

Year	Interest Rate	April 1		October 1		Bond Balance
		Interest	Principal	Interest	Total Payments	
					\$ -	\$ 4,335,000
2012				85,669.61	85,669.61	4,335,000
2013	3.00%	56,693.13	430,000	56,693.13	543,386.26	3,905,000
2014	3.00%	50,243.13	445,000	50,243.13	545,486.26	3,460,000
2015	3.00%	43,568.13	455,000	43,568.13	542,136.26	3,005,000
2016	3.00%	36,743.13	470,000	36,743.13	543,486.26	2,535,000
2017	3.00%	29,693.13	485,000	29,693.13	544,386.26	2,050,000
2018	1.75%	22,418.13	500,000	22,418.13	544,836.26	1,550,000
2019	2.10%	18,043.13	505,000	18,043.13	541,086.26	1,045,000
2020	2.38%	12,740.63	515,000	12,740.63	540,481.26	530,000
2021	2.50%	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	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$117,000

Date Issued: December 5, 2013

Purpose: Utility Dump Truck (50% Water - 50% Wastewater)

Year	Interest Rate	December 1		Total Payments	Bond Balance
		June 1 Interest	Principal		
					\$ 117,000
2014	3.00%	1,579.50	17,000	20,334.50	100,000
2015	3.00%	1,500.00	25,000	28,000.00	75,000
2016	3.00%	1,125.00	25,000	27,250.00	50,000
2017	3.00%	750.00	25,000	26,500.00	25,000
2018	3.00%	375.00	25,000	25,750.00	-
TOTALS		5,329.50	117,000	127,834.50	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$34,406

Date Issued: December 5, 2013

Purpose: Public Safety Radio System - Water Capital Fund

Year	Interest Rate	June 1 Interest	December 1		Total Payments	Bond Balance
			Principal	Interest		
						\$ 34,406
2014	3.00%	464	1,860	516	2,840	32,546
2015	3.00%	488	3,255	488	4,231	29,291
2016	3.00%	439	3,255	439	4,133	26,036
2017	3.00%	391	3,371	391	4,153	22,665
2018	3.00%	340	3,487	340	4,167	19,178
2019	3.00%	288	3,603	288	4,179	15,575
2020	3.00%	234	3,719	234	4,187	11,856
2021	3.00%	178	3,836	178	4,192	8,020
2022	3.00%	120	3,952	120	4,192	4,068
2023	3.00%	61	4,068	61	4,190	-
TOTALS		\$ 3,003	\$ 34,406	\$ 3,055	\$ 40,464	

City of Liberty, Missouri
Wastewater Capital Fund
Fiscal Year 2014

	2012 Actual	2013 Forecast	2014 Budget
Beginning Cash Balance	59,033	103,057	180,353
Revenue			
Interest	\$ 298	\$ 240	\$ -
Lease Proceeds	-	429,334	-
Transfers In from Wastewater Operating	233,968	781,000	1,157,220
Total Revenue	<u>\$ 234,266</u>	<u>\$ 1,210,574</u>	<u>\$ 1,157,220</u>
Expenses			
Capital Equipment	\$ 29,000	\$ -	\$ -
Vehicle Replacement	28,194	81,268	-
Vac Truck - 7 Yr Lease Purchase	15,000	47,111	48,300
Vac Truck	-	334,686	-
Trackloader with Mower Attachment	34,666	-	-
Facility Plan Phase I	95,900	-	-
Facility Plan Phase II	-	66,535	-
Radio Purchase	-	35,000	-
Radio Lease Purchase Cost	-	-	4,430
Dump Truck - 50% of \$160K - 5 Yrs (Principal)	-	59,648	10,000
Camera Replacement	-	51,224	-
Brookview Gardens	-	28,940	179,000
Rush Creek	-	8,480	244,000
Shoal Creek	-	20,650	-
Computer Software-WinCan Replacement	-	15,969	42,670
Building Improvements-Shop Bay Ext	-	22,610	-
Basin Study/Inspections-2013 Master Plan	-	326,107	326,110
Engineering Design - Aerial Crossing	-	5,050	-
Construction - Aerial Crossing	-	30,000	-
Engineering Design - 2014 Rehabilitation Projects	-	-	48,300
Construction - 2014 Rehabilitation Projects	-	-	392,110
Additional Flow Metering	-	-	21,000
Total Expenses	<u>\$ 202,760</u>	<u>\$ 1,133,278</u>	<u>\$ 1,315,920</u>
Accounts Payable less Interest Receivable	\$ 12,518	\$ -	\$ -
Capital Fund Income/(Loss)	<u>\$ 44,024</u>	<u>\$ 77,296</u>	<u>\$ (158,700)</u>
Ending Cash Balance	<u>\$ 103,057</u>	<u>\$ 180,353</u>	<u>\$ 21,653</u>

Note: Detail summary reflects 2012 actual expenses after transfer to capital assets.

YEAR 2014 BUDGET DETAIL
WASTEWATER CAPITAL FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUE						
96.50.3301	Interest Earnings	\$ -	\$ -	\$ 298	\$ 240	\$ -
96.70.3793	Lease Proceeds	-	-	-	429,334	-
96.80.3810	Transfers In-Wastewater Operating	-	65,000	233,968	781,000	1,157,220
TOTALS		\$ -	\$ 65,000	\$ 234,266	\$ 1,210,574	\$ 1,157,220
EXPENSES						
96.70.901.36.7101	Vehicles	\$ -	\$ -	\$ -	\$ 81,268	\$ -
96.70.901.36.7201	Capital Equipment	-	-	-	556,799	306,730
96.70.901.36.7202	GIS System Equipment	-	-	-	15,969	-
96.70.901.36.7203	Computer Software	-	-	-	-	42,670
96.70.901.36.7402	Building Improvements	-	-	-	22,610	-
96.70.901.36.7501	Engineering Design	-	-	-	95,475	48,300
96.70.901.36.7510	Construction Contract	-	-	-	-	571,110
96.70.901.36.7522	Wastewater Master Plan	-	-	-	361,157	188,410
TOTALS		\$ -	\$ -	\$ -	\$ 1,133,278	\$ 1,157,220

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

Year	Interest Rate	February 1		August 1	Total Payments	Bond Balance
		Interest	Principal	Interest		
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: Wastewater Vacuum Truck

Year	Interest Rate	August 1		Total Payments	Bond Balance	
		Principal	Interest			
	\$	-	-	\$	-	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		<u>\$ 353,235.15</u>	<u>\$ 33,697.28</u>	<u>\$ 386,932.43</u>		

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$117,000

Date Issued: December 19, 2013

Purpose: Utility Dump Truck (50% Water - 50% Wastewater)

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payments	Bond Balance
						\$ 117,000
2014	3.00%	1,579.50	17,000	1,755.00	20,334.50	100,000
2015	3.00%	1,500.00	25,000	1,500.00	28,000.00	75,000
2016	3.00%	1,125.00	25,000	1,125.00	27,250.00	50,000
2017	3.00%	750.00	25,000	750.00	26,500.00	25,000
2018	3.00%	375.00	25,000	375.00	25,750.00	-
TOTALS		<u>5,329.50</u>	<u>117,000</u>	<u>5,505.00</u>	<u>127,834.50</u>	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$34,406

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Wastewater Capital Fund

Year	Interest Rate	December 1		Total Payments	Bond Balance
		June 1 Interest	Principal		
					\$ 34,406
2014	3.00%	464	1,860	2,840	32,546
2015	3.00%	488	3,255	4,231	29,291
2016	3.00%	439	3,255	4,133	26,036
2017	3.00%	391	3,371	4,153	22,665
2018	3.00%	340	3,487	4,167	19,178
2019	3.00%	288	3,603	4,179	15,575
2020	3.00%	234	3,719	4,187	11,856
2021	3.00%	178	3,836	4,192	8,020
2022	3.00%	120	3,952	4,192	4,068
2023	3.00%	61	4,068	4,190	-
TOTALS		\$ 3,003	\$ 34,406	\$ 3,055	\$ 40,464

City of Liberty, Missouri
Solid Waste Fund
Fiscal Year 2014

	<u>2012 Actual</u>	<u>2013 Forecast</u>	<u>2014 Budget</u>
Beginning Fund Balance	\$ 153,961	\$ 126,029	\$ 56,560
Revenue			
Refuse Collection Charges	\$ 1,280,492	\$ 1,321,698	\$ 1,394,500
Recycling Rebate	37,373	32,487	30,000
Interest Earnings	740	1,000	1,000
Total Revenue	<u>\$ 1,318,605</u>	<u>\$ 1,355,185</u>	<u>\$ 1,425,500</u>
Total Resources	<u>\$ 1,472,566</u>	<u>\$ 1,481,214</u>	<u>\$ 1,482,060</u>
Expenses			
City's Internal Costs	\$ 58,417	\$ 71,433	\$ 70,160
Solid Waste Collection Fees	1,257,680	1,297,906	1,343,330
Hazardous Waste Program	30,440	30,315	30,600
Street Maintenance	-	25,000	25,000
Total Expenses	<u>\$ 1,346,537</u>	<u>\$ 1,424,654</u>	<u>\$ 1,469,090</u>
Total Revenue Over/(Under) Expenses	<u>\$ (27,932)</u>	<u>\$ (69,469)</u>	<u>\$ (43,590)</u>
Ending Fund Balance	<u><u>\$ 126,029</u></u>	<u><u>\$ 56,560</u></u>	<u><u>\$ 12,970</u></u>

YEAR 2014 BUDGET DETAIL
SOLID WASTE

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
98.40.3241	Refuse Collectioin Charges	\$ 1,136,127	\$ 1,112,240	\$ 1,280,492	\$ 1,321,698	\$ 1,394,500
98.40.3242	Recycle Rebate	30,947	45,599	37,373	32,487	30,000
98.40.3243	Recycling Fees-Customers	122,339	(1,346)	-	-	-
98.50.3301	Interest Earnings	1,631	941	740	1,000	1,000
TOTALS		\$ 1,291,043	\$ 1,157,434	\$ 1,318,605	\$ 1,355,185	\$ 1,425,500

SOLID WASTE UTILITY BILLING

EXPENSES						
98.30.135.02.4001	Salaries	\$ 10,758	\$ 10,959	\$ 10,815	\$ 22,309	\$ 21,950
98.30.135.02.4004	Overtime	-	-	6	-	-
98.30.135.02.4015	Opt Out (Health Insurance)	-	-	236	52	-
98.30.135.02.4017	Rebate for Health Insurance	-	16	12	-	-
98.30.135.02.4018	Health Savings Account	-	-	-	37	-
98.30.135.02.4101	Social Security	790	809	809	1,620	1,680
98.30.135.02.4102	LAGERS Retirement Program	592	690	713	2,124	2,170
98.30.135.02.4104	Workers Compensation	145	159	392	226	50
98.30.135.02.4105	Health Insurance	1,752	1,612	1,611	4,601	5,230
98.30.135.02.4106	Life Insurance	12	12	9	12	10
98.30.135.02.4107	Dental Insurance	161	162	172	248	240
98.30.135.02.4112	Vision Insurance	-	12	31	37	40
98.30.135.02.4116	Disability Insurance	28	27	23	17	20
98.30.135.04.5120	Outside Printing	3,768	540	549	995	4,500
98.30.135.08.5346	Financial Services	6,285	7,817	11,511	11,832	12,010
98.30.135.08.5397	Contract Labor	-	8,874	10,633	5,839	-
98.30.135.08.5399	Miscellaneous Fees	121	4	375	-	250
98.30.135.14.5591	Software Maintenance	-	484	508	508	510
98.30.135.38.5805	Uncollectible Accounts	6,005	6,511	3,404	4,000	4,000
98.30.135.38.5808	Postage	5,044	3,899	4,935	4,756	5,000
TOTALS		\$ 35,460	\$ 42,585	\$ 46,744	\$ 59,213	\$ 57,660

SOLID WASTE PUBLIC WORKS

EXPENSES						
98.70.227.02.4001	Salaries	\$ 544	\$ -	\$ -	\$ -	\$ -
98.70.227.02.4101	Social Security	42	-	-	-	-
98.70.227.02.4104	Workers Compensation	-	600	-	-	-
98.70.227.02.4107	Dental Insurance	-	-	0.08	-	-
98.70.227.08.5381	Solid Waste Collection Fees	1,133,132	1,193,146	1,257,680	1,297,906	1,343,330
98.70.227.08.5389	Hazardous Waste Program	29,354	31,212	30,440	30,315	30,600
98.70.227.08.5399	Miscellaneous Fees	15,614	3,469	11,607	12,220	12,500
98.70.227.14.5501	Street Maintenance	25,000	25,000	-	25,000	25,000
98.70.227.38.5805	Uncollectible Accounts	846	722	66	-	-
98.70.227.38.5808	Postage	501	22	-	-	-
TOTALS		\$ 1,205,032	\$ 1,254,170	\$ 1,299,794	\$ 1,365,441	\$ 1,411,430

CAPITAL FUNDS

City of Liberty, Missouri
 Limited Capital Fund
 Fiscal Year 2014

	2012 Actual	2013 Projected	2014 Budget
Beginning Fund Balance	\$ 12,634	\$ (0)	\$ (12,634)
Revenues			
Grants-Industrial Infrastructure	\$ 560,460	\$ -	\$ 384,990
Total Revenues	<u>\$ 560,460</u>	<u>\$ -</u>	<u>\$ 384,990</u>
Expenditures			
Engineering	\$ 83,000	\$ -	\$ -
Administration	15,345	-	-
Other Professional Services	5,053	-	-
Storm Sewers	70,324	3,185	-
Road	217,019	-	110,110
Wastewater Collection	155,490	8,229	181,690
Water Distribution	26,863	1,220	80,550
Total Expenditures	<u>\$ 573,095</u>	<u>\$ 12,634</u>	<u>\$ 372,350</u>
Revenues Over/(Under) Expenditures	\$ (12,634)	\$ (12,634)	\$ 12,640
Total Ending Fund Balance	<u>\$ (0)</u>	<u>\$ (12,634)</u>	<u>\$ 6</u>

YEAR 2014 BUDGET DETAIL
LIMITED CAPITAL FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
11.25.3097	Infrastructure Grant	\$ -	\$ -	\$ 560,460	\$ -	\$ 384,990
TOTALS		\$ -	\$ -	\$ 560,460	\$ -	\$ 384,990
EXPENDITURES						
11.80.726.36.7261	Engineering	\$ -	\$ -	\$ 83,000	\$ -	\$ -
11.80.726.36.7262	Administration	-	-	15,345	-	-
11.80.726.36.7264	Other Professional Services	-	-	5,053	-	-
11.80.726.36.7265	Storm Sewers	-	-	70,324	3,185	-
11.80.726.36.7266	Road	-	-	217,019	-	110,110
11.80.726.36.7267	Wastewater Collection	-	-	155,490	8,229	181,690
11.80.726.36.7268	Water Distribution	-	-	26,863	1,220	80,550
TOTALS		\$ -	\$ -	\$ 573,094	\$ 12,634	\$ 372,350

City of Liberty, Missouri
Capital Sales Tax Fund
Fiscal Year 2014

	2012 Final	2013 Forecast	2014 Budget
Pay-As-You-Go/Debt Service			
Beginning Fund Balance	\$ 4,129,933	\$ 4,653,368	\$ 3,741,152
REVENUES			
Capital Improvement Sales Tax	\$ 1,820,187	\$ 1,849,410	\$ 1,894,570
TIF Sales Tax Transfers	(242,730)	(231,370)	(239,570)
Clay Co Road Fund - 2011	89,507	-	-
Clay Co Road Fund - Current Formula	87,374	152,080	149,300
Road District- Capital - Current Formula	568,520	263,280	341,670
Road District - General Fund - Current Formula (40%)	-	-	(132,020)
Clay Co Road Fund - Settlement - Direct to City	537,342	-	-
Road District- Capital - Settlement from Road District	-	472,720	-
Interest	13,612	15,000	15,000
Lease Proceeds	211,573	-	-
Transfers In - Capital Construction	-	-	183,280
I35/M291 - 2.060M - 18 year bond - Engineering Payback Side	1,005,932	-	-
Bond Proceeds - Cost of Issuance	74,189	-	-
TOTAL REVENUES	\$ 4,165,505	\$ 2,521,120	\$ 2,212,230
EXPENDITURES			
Pay-As-You-Go			
Capital Engineer Salary & Benefits	\$ -	\$ -	\$ 66,740
Asphalt - Street Repairs	-	-	55,000
Gravel - Street Repairs	-	-	12,000
Paint - Street Marking	-	-	30,000
Chemicals - Storm Drainage	-	-	15,000
2012 GO Bond Cost of Issuance	74,006	-	-
Minor Computer Equipment	400	-	-
Public Works Legal Fees	2,288	-	-
Public Works Minor Equipment	32,319	-	-
Public Works Capital Equipment - Prior Year Encumbrance	-	189,577	-
Public Works Capital Equipment	478,755	349,780	344,400
Public Works Capital Equipment - Lease Interest - Radios	-	-	1,860
Public Works Capital Equipment - Lease Principal - Radios	-	-	3,520
Public Works Capital Equipment - Lease Interest - Street Sweeper	-	4,650	4,090
Public Works Capital Equipment - Lease Principal - Street Sweeper	-	40,570	41,130
Richfield Road Project	119,611	-	-
Street Restoration - Base	1,412,252	658,000	658,000
Street Restoration - Additional	-	15,233	221,260
General Transportation Improvements	49,186	100,000	100,000
Street Restoration County Road District Funds	-	741,390	-
I35/M291 Interchange Project - Engineering Only	640,464	8,969	-
Flintlock Overpass Project	180,412	23,125	-
NPDES Expense	12,168	15,000	15,000
Storm water Improvements	251,706	50,000	459,200
Storm water Improvements - Prior Year Encumbrance	-	1,492	-
Manor Hill Storm Water Improvements Engineering	23,980	205,600	-
Ruth Ewing Water Extension	231,037	-	-
Heartland Meadows NID	21,262	9,870	-
Payment of Developer Funds	-	-	16,123
Downtown Design Study	-	-	150,000
Project Contingencies	-	-	150,000
Franklin - Engineering Pay As You Go	-	183,280	-
Heartland Meadows Project - Prior Year Encumbrance	-	15,520	-
Heartland Meadows Project	112,224	193,150	600,000
Total Pay-As-You-Go	\$ 3,642,070	\$ 2,805,206	\$ 2,943,323
Debt Service Payments			
I35/M291 - 1.970M - 18 year bond			
Interest	\$ -	\$ 66,980	\$ 59,200
Principal	-	105,000	85,000

Capital Sales Tax Fund (continued)
Fiscal Year 2014

	2012 Final	2013 Forecast	2014 Budget
Liberty Drive - 1.305M - 2012 - 18 year bond			
Interest	-	44,280	39,150
Principal	-	70,000	55,000
Neighborhood Projects + Contingency - \$1.885M - 2012 - 10 year bond			
Interest	-	64,470	53,850
Principal	-	175,000	160,000
Public Works Land - \$750K - 18 Year Bond			
Interest	-	24,400	21,550
Principal	-	40,000	30,000
Sports Complex Lease			
MTCF Loan Interest Payment	-	38,000	-
Franklin - Total Debt Service - 17 year bond			
Interest	-	-	71,770
Principal	-	-	-
Total Debt Service Payments	<u>\$ -</u>	<u>\$ 628,130</u>	<u>\$ 575,520</u>
TOTAL EXPENDITURES	<u>\$ 3,642,070</u>	<u>\$ 3,433,336</u>	<u>\$ 3,518,843</u>
Revenue Favorable/(Unfavorable) to Expenditures	<u>\$ 523,435</u>	<u>\$ (912,216)</u>	<u>\$ (1,306,613)</u>
Fund Balances			
Reserved for:			
Encumbrances			
Manor Hill Storm Water Improvements	\$ 301,021	\$ -	\$ -
Public Works Equipment	189,577	-	-
Street Restoration	15,233	-	-
I35/M291 Interchange Project - Engineering Only	8,969	-	-
Flintlock Overpass Project	23,125	-	-
Storm water Improvements	1,492	-	-
Heartland Meadows Project	15,520	-	-
Prepaid Expenditures			
Heartland Meadows NID	9,872	-	-
Debt Service	628,130	575,520	572,341
Loan to Park Fund	395,000	295,000	195,000
Developer Funds	384,326	384,326	343,252
Unreserved:			
Undesignated Fund Balance	2,682,595	2,486,306	1,323,946
Ending Fund Balance	<u>\$ 4,653,368</u>	<u>\$ 3,741,152</u>	<u>\$ 2,434,539</u>

YEAR 2014 BUDGET DETAIL
CAPITAL SALES TAX FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
50.10.3021	General Sales Tax	\$ 494,785	\$ -	\$ -	\$ -	\$ -
50.10.3022	Capital Improvement Tax	1,577,305	1,692,560	1,820,187	1,849,410	1,894,570
50.10.3029	Sales Tax Transfers	(129,136)	(157,430)	(242,730)	(231,370)	(239,570)
50.25.3093	SRTS Program	233,279	6,721	-	-	-
50.30.3101	Federal Grants	1,196,044	271,473	-	-	-
50.30.3142	Clay County Road Fund	90,259	-	176,881	152,080	149,300
50.30.3152	Road District-Capital	640,000	139,591	1,105,862	736,000	209,650
50.50.3301	Interest Earnings	15,862	14,426	13,612	-	15,000
50.70.3641	Sale of Public Property	-	13,391	-	15,000	-
50.70.3791	Miscellaneous Income	32	297	-	-	-
50.70.3793	Lease Proceeds	-	-	211,573	-	-
50.70.3794	Bond Proceeds	-	-	74,189	-	-
50.70.3795	Special Assessments	-	-	-	-	-
50.80.3809	Other Transfers In-Capital Construction	-	-	1,005,932	-	183,280
TOTALS		<u>\$ 4,118,429</u>	<u>\$ 1,981,028</u>	<u>\$ 4,165,506</u>	<u>\$ 2,521,120</u>	<u>\$ 2,212,230</u>
EXPENDITURES						
50.20.132.18.5605	Minor Computer Equipment	\$ 51,015	\$ 4,985	\$ -	\$ -	\$ -
50.20.132.36.7202	Computer Equipment	78,504	-	-	-	-
50.40.500.18.5601	Police Minor Equipment	-	-	400	-	-
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	32,319	-	-
50.70.201.36.7201	Public Works Capital Equipment	-	288,547	478,755	539,287	344,400
50.70.211.02.4001	Salaries	54,881	-	-	-	46,160
50.70.211.02.4101	Social Security	3,719	-	-	-	3,530
50.70.211.02.4102	LAGERS Retirement Program	3,019	-	-	-	4,570
50.70.211.02.4104	Workers Compensation	-	-	-	-	250
50.70.211.02.4105	Health Insurance	10,352	-	-	-	11,490
50.70.211.02.4106	Life Insurance	35	-	-	-	20
50.70.211.02.4107	Dental Insurance	637	-	-	-	500
50.70.211.02.4112	Vision Insurance	-	-	-	-	170
50.70.211.02.4116	Disability Insurance	81	-	-	-	50
50.70.262.08.5363	Downtown Design Study	-	-	-	-	150,000
50.70.262.08.5365	Misc Fees-Contingencies	-	-	-	-	150,000
50.70.262.08.5850	Payment of Developer Funds	-	-	-	-	16,120
50.70.669.36.7502	Richfield Road Bridge Engineering	-	13,856	-	-	-
50.70.669.36.7510	Richfield Road Bridge Construction	24,384	-	119,611	-	-
50.70.961.14.5532	MDNR Stimulus Sewer Line Maint	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	-	-	-
50.75.606.14.5626	Maintenance Projects	-	22,651	49,186	100,000	100,000
50.75.607.14.5501	Restoration Program	844,491	732,254	1,412,252	673,233	879,260
50.75.607.14.5507	Restoration-County Road District	-	-	-	741,390	-
50.75.607.14.5621	Asphalt-Street Repairs	-	-	-	-	55,000
50.75.607.14.5622	Gravel/Rock-Street Repairs	-	-	-	-	12,000
50.75.607.14.5641	Paint-Street Marking	-	-	-	-	30,000
50.75.607.14.5663	Chemicals-Storm Drainage	-	-	-	-	15,000
50.76.623.36.7501	I35/M291 Interchange Engineering	-	356,498	640,464	8,969	-
50.76.623.36.7510	I35/M291 Interchange Construction	-	15,000	-	-	-

YEAR 2014 BUDGET DETAIL
CAPITAL SALES TAX FUND (continued)

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
50.76.626.36.7501	Flintlock Engineering	40,423	3,997	176,412	23,125	-
50.76.626.36.7506	Flintlock Appraisal Services	-	3,500	4,000	-	-
50.76.626.36.7510	Flintlock Construction Contract	-	300	-	-	-
50.77.653.08.7522	NPDES Expenses	9,211	12,891	12,168	15,000	15,000
50.77.653.36.7510	Capital Stormwater Improvements	24,246	14,018	251,706	51,492	459,200
50.77.673.36.7510	Manor Hill Construction Contract	-	-	23,980	205,600	-
50.79.261.36.7510	Ruth Ewing Construction Contract	-	-	175,443	-	-
50.79.261.36.7597	Ruth Ewing Public System Improvements	-	-	55,595	-	-
50.79.859.36.7501	Heartland Meadows Engineering	31,580	39,884	5,686	198,800	-
50.79.859.36.7505	Heartland Meadows Legal Fees	6,753	-	-	-	-
50.79.859.36.7510	Heartland Meadows Construction	-	255,897	106,539	193,150	600,000
50.79.859.36.7515	Heartland Meadows Proj Contingencies	21,768	22,136	21,262	9,870	-
50.95.140.24.6001	Principal-I35/M291	130,000	-	-	105,000	85,000
50.95.140.24.6003	Principal-Liberty Dr	-	-	-	70,000	55,000
50.95.140.24.6004	Principal-Neighborhood Project	-	-	-	175,070	160,000
50.95.140.24.6005	Principal-Public Works	-	-	-	40,000	30,000
50.95.140.24.6006	Lease Principal-Public Works	-	-	-	40,570	41,130
50.95.140.24.6008	Principal-Special Obligation Bond	-	-	-	-	3,520
50.95.140.24.6011	Interest-I35/M291	2,265	-	-	66,980	59,200
50.95.140.24.6013	Interest-Liberty Dr	-	-	-	44,280	110,920
50.95.140.24.6014	Interest-Neighborhood Project	-	-	-	64,470	53,850
50.95.140.24.6015	Interest-Public Works	-	-	-	24,400	21,550
50.95.140.24.6016	Lease Interest	-	-	-	4,650	4,090
50.95.140.24.6018	Interest-Special Obligation	-	-	-	38,000	1,860
50.95.140.24.6021	Debt Serv Fees-MAMU	532	-	250	-	-
50.95.140.24.6024	Cost of Issuance - 2012 Bond	-	-	73,756	-	-
50.95.140.41.5396	Sports Complex Lease	663,601	104,983	-	-	-
TOTALS		\$ 5,037,912	\$ 2,046,016	\$ 3,642,071	\$ 3,433,336	\$ 3,518,840

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		August 1		Total Payments	Bond Balance
		Interest	Principal	Interest	Principal		
			\$ -	-		\$ -	211,572.52
2013	2.33%	2,122.46	40,187.16	4,923.21		47,232.83	171,385.36
2014	2.33%	2,043.89	41,376.29	3,982.16		47,402.34	130,009.07
2015	2.33%	1,550.93	42,341.24	3,019.49		46,911.66	87,667.83
2016	2.33%	1,046.15	43,328.68	2,034.86		46,409.69	44,339.15
2017	2.33%	529.27	44,339.15	1,028.20		45,896.62	-
TOTALS		<u>7,292.70</u>	<u>\$ 211,572.52</u>	<u>\$ 14,987.92</u>		<u>\$ 233,853.14</u>	

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

Amount Issued: \$2,005,000

Date Issued: August 01, 2012

Purpose: I35/M291 Project

Year	Interest Rate	March 1		Sept 1	Total Payments	Bond Balance
		Principal	Interest	Interest		
		\$	-	-	\$	-
						\$ 2,005,000
2013		105,000	36,528.33	30,450	171,978.33	1,900,000
2014		85,000	30,450.00	28,750	144,200.00	1,815,000
2015		90,000	28,750.00	27,400	146,150.00	1,725,000
2016		90,000	27,400.00	25,600	143,000.00	1,635,000
2017		95,000	25,600.00	24,175	144,775.00	1,540,000
2018		95,000	24,175.00	22,750	141,925.00	1,445,000
2019		100,000	22,750.00	21,250	144,000.00	1,345,000
2020		105,000	21,250.00	19,675	145,925.00	1,240,000
2021		105,000	19,675.00	17,575	142,250.00	1,135,000
2022		110,000	17,575.00	15,375	142,950.00	1,025,000
2023		115,000	15,375.00	13,650	144,025.00	910,000
2024		120,000	13,650.00	11,850	145,500.00	790,000
2025		120,000	11,850.00	10,050	141,900.00	670,000
2026		125,000	10,050.00	8,175	143,225.00	545,000
2027		130,000	8,175.00	6,225	144,400.00	415,000
2028		135,000	6,225.00	4,200	145,425.00	280,000
2029		140,000	4,200.00	2,100	146,300.00	140,000
2030		140,000	2,100.00	-	142,100.00	-
TOTALS		\$ 2,005,000	\$ 325,778.33	\$ 289,250	\$ 2,620,028.33	

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

Amount Issued: \$1,325,000

Date Issued: August 01, 2012

Purpose: Liberty Drive Project

Year	Interest Rate	March 1		Sept 1	Total Payments	Bond Balance
		Principal	Interest	Interest		
		\$ -	-	-	\$ -	\$ 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		Sept 1	Total Payments	Bond Balance
		Principal	Interest	Interest		
			\$ -	-	\$ -	\$ 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		Sept 1	Total Payments	Bond Balance
		Principal	Interest	Interest		
		\$	-	-	\$	\$ 730,000
2013		40,000	13,326.39	11,075	64,401.39	690,000
2014		30,000	11,075.00	10,475	51,550.00	660,000
2015		30,000	10,475.00	10,025	50,500.00	630,000
2016		35,000	10,025.00	9,325	54,350.00	595,000
2017		35,000	9,325.00	8,800	53,125.00	560,000
2018		35,000	8,800.00	8,275	52,075.00	525,000
2019		35,000	8,275.00	7,750	51,025.00	490,000
2020		40,000	7,750.00	7,150	54,900.00	450,000
2021		40,000	7,150.00	6,350	53,500.00	410,000
2022		40,000	6,350.00	5,550	51,900.00	370,000
2023		40,000	5,550.00	4,950	50,500.00	330,000
2024		45,000	4,950.00	4,275	54,225.00	285,000
2025		45,000	4,275.00	3,600	52,875.00	240,000
2026		45,000	3,600.00	2,925	51,525.00	195,000
2027		45,000	2,925.00	2,250	50,175.00	150,000
2028		50,000	2,250.00	1,500	53,750.00	100,000
2029		50,000	1,500.00	750	52,250.00	50,000
2030		50,000	750.00	-	50,750.00	-
TOTALS		\$ 730,000	\$ 118,351.39	\$ 105,025	\$ 953,376.39	

City of Liberty, Missouri
General Obligation Bonds
Series 2013

Amount Issued: \$2,075,000

Date Issued: December 19, 2013

Purpose: Franklin Street Project

Year	Interest Rate	March 1		September 1	Total Payments	Bond Balance
		Principal	Interest	Interest		
			\$ -	-	\$ -	\$ 2,075,000
2014	3.00%	-	13,071.00	32,677.50	45,748.50	2,075,000
2015	3.00%	-	32,677.50	32,677.50	65,355.00	2,075,000
2016	3.00%	15,000	32,677.50	32,452.50	80,130.00	2,060,000
2017	3.00%	95,000	32,452.50	31,027.50	158,480.00	1,965,000
2018	3.00%	100,000	31,027.50	29,527.50	160,555.00	1,865,000
2019	3.00%	105,000	29,527.50	27,952.50	162,480.00	1,760,000
2020	3.00%	135,000	27,952.50	25,927.50	188,880.00	1,625,000
2021	3.00%	140,000	25,927.50	23,827.50	189,755.00	1,485,000
2022	3.00%	145,000	23,827.50	21,652.50	190,480.00	1,340,000
2023	3.00%	150,000	21,652.50	19,402.50	191,055.00	1,190,000
2024	3.00%	155,000	19,402.50	17,077.50	191,480.00	1,035,000
2025	3.30%	160,000	17,077.50	14,437.50	191,515.00	875,000
2026	3.30%	165,000	14,437.50	11,715.00	191,152.50	710,000
2027	3.30%	170,000	11,715.00	8,910.00	190,625.00	540,000
2028	3.30%	175,000	8,910.00	6,022.50	189,932.50	365,000
2029	3.30%	180,000	6,022.50	3,052.50	189,075.00	185,000
2030	3.30%	185,000	3,052.50	-	188,052.50	-
TOTALS		\$ 2,075,000	\$ 351,411.00	338,340.00	\$ 2,764,751.00	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$65,110

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Public Works

Year	Interest Rate	December 1		Total Payments	Bond Balance
		June 1 Interest	Principal		
					\$ 65,110
2014	3.00%	879	3,519	5,375	61,591
2015	3.00%	924	6,159	8,007	55,432
2016	3.00%	831	6,159	7,821	49,273
2017	3.00%	739	6,379	7,857	42,894
2018	3.00%	643	6,599	7,885	36,295
2019	3.00%	544	6,819	7,907	29,476
2020	3.00%	442	7,039	7,923	22,437
2021	3.00%	337	7,259	7,933	15,178
2022	3.00%	228	7,479	7,935	7,699
2023	3.00%	115	7,699	7,929	-
TOTALS		\$ 5,682	\$ 65,110	\$ 5,780	\$ 76,572

City of Liberty, Missouri
Transportation Sales Tax Fund
Fiscal Year 2014

	2012 Actual	2013 Forecast	2014 Budget
Beginning Fund Balance	\$ 489,539	\$ 1,382,576	\$ 1,095,801
Revenues			
Transportation Sales Tax	\$ 1,818,791	\$ 1,849,410	\$ 1,894,570
Sales Tax Transfer	(248,728)	(231,370)	(239,570)
Roadway Development Tax-Residential	10,068	13,176	10,000
Roadway Development Tax-Commercial	243,999	22,697	50,000
Interest	1,238	700	-
Bond Proceeds	55,439	-	4,200,000
Total Revenues	<u>\$ 1,880,807</u>	<u>\$ 1,654,613</u>	<u>\$ 5,915,000</u>
Total Resources	<u>\$ 2,370,346</u>	<u>\$ 3,037,189</u>	<u>\$ 7,010,801</u>
Expenditures			
Debt Service			
Road Development Bond Principal	\$ 700,000	\$ 1,405,000	\$ 1,470,000
Road Development Bond Interest	185,675	199,586	253,900
Bond Service Fee	496	420	500
Cost of Issuance	53,756	171	50,000
Total Expenditures-Current Debt Service	<u>\$ 939,928</u>	<u>\$ 1,605,177</u>	<u>\$ 1,774,400</u>
Pay-As-You-Go Expenditures			
Pleasant Valley Interchange Payment to MODot	\$ -	\$ -	\$ 4,200,000
City Landscaping Funds	-	-	20,000
City Transportation Enhancement Funds	-	-	50,000
KCATA Bus Service	47,843	42,191	41,000
Total Discretionary Expenditures	<u>\$ 47,843</u>	<u>\$ 42,191</u>	<u>\$ 4,311,000</u>
Transfers Out			
Transfers Out-General Fund	<u>\$ -</u>	<u>\$ 294,020</u>	<u>\$ 472,800</u>
Total Project Expenditures	<u>\$ 987,771</u>	<u>\$ 1,941,388</u>	<u>\$ 6,558,200</u>
Total Revenue Over/(Under) Expenditures	<u>\$ 893,036</u>	<u>\$ (286,775)</u>	<u>\$ (643,200)</u>
Ending Fund Balance	<u><u>\$ 1,382,576</u></u>	<u><u>\$ 1,095,801</u></u>	<u><u>\$ 452,601</u></u>

YEAR 2014 BUDGET DETAIL
TRANSPORTATION SALES TAX FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
52.10.3021	General Sales Tax	\$ 351,815	\$ -	\$ -	\$ -	\$ -
52.10.3025	Transportation Sales Tax	1,576,814	1,691,369	1,818,791	1,849,410	1,894,570
52.10.3029	Sales Tax Transfers	(136,085)	(159,274)	(248,728)	(231,370)	(239,570)
52.10.3041	Roadway-Residential Tax	4,542	3,936	10,068	13,176	10,000
52.10.3042	Roadway-Commercial Tax	120,399	97,533	243,999	22,697	50,000
52.10.3043	Roadway-Industrial Tax	7,512	14,700	-	-	-
52.50.3301	Interest Earnings	332	332	1,226	691	-
52.50.3302	Interest Earnings Reserve	10	11	12	10	-
52.70.3794	Bond Proceeds	-	-	55,439	-	4,200,000
52.80.3802	Transfers In-General	415,000	-	-	-	-
TOTALS		<u>\$ 2,340,340</u>	<u>\$ 1,648,608</u>	<u>\$ 1,880,807</u>	<u>\$ 1,654,614</u>	<u>\$ 5,915,000</u>
EXPENDITURES						
52.70.611.08.5311	Legal Fees	\$ 7,737	\$ -	\$ -	\$ -	\$ -
52.70.611.24.6001	Principal Payments	1,445,000	1,585,000	700,000	1,405,000	1,470,000
52.70.611.24.6011	Bond Interest	413,411	344,805	185,675	199,586	253,900
52.70.611.24.6021	Debt Service Fees	62,998	810	496	418	500
52.70.611.24.6024	Cost of Issuance	-	-	53,756	171	50,000
52.70.622.36.7501	S Liberty Phase II-Design	4,521	-	-	-	-
52.75.606.14.5626	Maintenance Projects	-	-	-	-	70,000
52.76.621.36.7510	I35/US69/M33-Construction	-	-	-	-	-
52.76.623.36.7501	I35/M291-Design	39,216	84,282	-	-	-
52.76.624.36.7501	Pleasant Valley-Design	-	-	-	-	-
52.76.624.36.7510	Pleasant Valley-Construction	-	-	-	-	4,200,000
52.95.140.42.5992	Transfer Out-General Fund	-	-	-	294,020	472,800
52.95.141.08.5399	KC Express Bus Service	47,339	48,000	47,843	42,191	41,000
TOTALS		<u>\$ 2,020,222</u>	<u>\$ 2,062,897</u>	<u>\$ 987,771</u>	<u>\$ 1,941,386</u>	<u>\$ 6,558,200</u>

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 Roadway & Transportation Improvements

Year	Interest Rate	March 1		Sept 1	Total Payments	Bond Balance
		Principal	Interest	Interest		
		\$	-	-	\$ -	\$ 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	

City of Liberty, Missouri
General Obligation Bonds
Series 2013

Amount Issued: \$4,150,000

Date Issued: December 19, 2012

Purpose: Pleasant Valley Project

Year	Interest Rate	March 1		September 1	Total Payments	Bond Balance
		Principal	Interest	Interest		
			\$ -	-	\$ -	\$ 4,150,000
2014		-	26,142.00	65,355.00	91,497.00	4,150,000
2015		-	65,355.00	65,355.00	130,710.00	4,150,000
2016	3.00%	30,000	65,355.00	64,905.00	160,260.00	4,120,000
2017	3.00%	195,000	64,905.00	61,980.00	321,885.00	3,925,000
2018	3.00%	200,000	61,980.00	58,980.00	320,960.00	3,725,000
2019	3.00%	205,000	58,980.00	55,905.00	319,885.00	3,520,000
2020	3.00%	275,000	55,905.00	51,780.00	382,685.00	3,245,000
2021	3.00%	280,000	51,780.00	47,580.00	379,360.00	2,965,000
2022	3.00%	290,000	47,580.00	43,230.00	380,810.00	2,675,000
2023	3.00%	300,000	43,230.00	38,730.00	381,960.00	2,375,000
2024	3.00%	305,000	38,730.00	34,155.00	377,885.00	2,070,000
2025	3.30%	315,000	34,155.00	28,957.50	378,112.50	1,755,000
2026	3.30%	330,000	28,957.50	23,512.50	382,470.00	1,425,000
2027	3.30%	340,000	23,512.50	17,902.50	381,415.00	1,085,000
2028	3.30%	350,000	17,902.50	12,127.50	380,030.00	735,000
2029	3.30%	360,000	12,127.50	6,187.50	378,315.00	375,000
2030	3.30%	375,000	6,187.50	-	381,187.50	-
TOTALS		\$ 4,150,000	\$ 702,784.50	676,642.50	\$ 5,529,427.00	

City of Liberty, Missouri
Park Sales Tax Fund
Fiscal Year 2014

	2012 Actual	2013 Forecast	2014 Budget
Beginning Fund Balance	\$ 278,113	\$ 343,840	\$ 176,440
Revenues			
Sales Tax	\$ 910,090	\$ 924,710	\$ 947,290
Sales Tax Transfers	(121,365)	(115,690)	(119,780)
MO Dept. of Conservation Grant	42,773	-	-
Healthy Communities Local Grant	-	15,000	15,000
Interest	422	442	500
Total Revenues	<u>\$ 831,919</u>	<u>\$ 824,462</u>	<u>\$ 843,010</u>
Total Resources	<u>\$ 1,110,032</u>	<u>\$ 1,168,302</u>	<u>\$ 1,019,450</u>
Expenditures			
Park Fund Transfer - Parks	\$ 450,000	\$ 197,357	\$ 249,330
Park Fund Transfer - Community Center	-	74,588	55,340
Park Fund Transfer - Sports Complex	-	107,367	45,380
Community Center Bond Payment	198,742	195,510	194,330
Capital Outlay	107,850	259,640	186,500
Miscellaneous Fees-Planning Study	9,600	22,400	-
Healthy Communitites Project	-	35,000	25,000
Capital Sales Tax Fund Repayment	-	100,000	100,000
Total Expenditures	<u>\$ 766,192</u>	<u>\$ 991,862</u>	<u>\$ 855,880</u>
Revenues Over/(Under) Expenditures	<u>\$ 65,727</u>	<u>\$ (167,400)</u>	<u>\$ (12,870)</u>
Ending Fund Balance	<u>\$ 343,840</u>	<u>\$ 176,440</u>	<u>\$ 163,570</u>

YEAR 2014 BUDGET DETAIL
PARK SALES TAX FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
54.10.3027	Parks Sales Tax	\$ 788,450	\$ 846,218	\$ 910,090	\$ 924,710	\$ 947,290
54.10.3029	Sales Tax Transfers	(64,568)	(77,935)	(121,365)	(115,690)	(119,780)
54.25.3095	MDNR Scrap Tire Grant	-	-	42,773	-	-
54.30.3144	Healthy Communities Project Grant	-	-	-	15,000	15,000
54.50.3301	Interest Earnings	244	252	422	442	500
54.80.3809	Transfers In-MPR	-	2,500	-	-	-
TOTALS		<u>\$ 724,126</u>	<u>\$ 771,035</u>	<u>\$ 831,919</u>	<u>\$ 824,462</u>	<u>\$ 843,010</u>
EXPENDITURES						
54.60.145.36.7203	Computer Software	\$ -	\$ -	\$ 40,847	\$ 31,640	\$ -
54.60.415.08.5322	Healthy Communities Project	-	-	-	35,000	25,000
54.60.415.08.5399	Miscellaneous Fees	-	-	9,600	22,400	-
54.60.415.42.5996	Interfund Transfer-Parks	450,000	450,000	450,000	197,357	249,330
54.60.415.42.5997	Interfund Transfer-Community Center	-	-	-	74,588	55,340
54.60.415.42.5998	Interfund Transfer-Sports Complex Fund	-	-	-	107,367	45,380
54.60.419.14.5575	Maintenance Trails & Roads	-	-	-	-	87,000
54.60.419.36.7201	Capital Equipment	-	-	-	-	99,500
54.60.433.14.5575	Stocksdale Maint-Grounds/Landscaping	-	-	1,143	-	-
54.60.434.36.7306	Ruth Moore Basketball Courts Recon	-	-	-	40,000	-
54.60.436.36.7510	Playground Equipment	-	42,819	36,285	-	-
54.60.458.36.7303	General Park Improvements	-	-	29,576	-	-
54.60.491.36.7402	Capital Building Improvements	-	-	-	188,000	-
54.60.491.14.5581	Capital Sales Tax Fund Repayment	-	-	-	100,000	100,000
54.60.491.41.5395	Community Center Lease	198,420	198,794	198,742	195,510	194,330
54.61.458.36.7201	Sports Complex Capital Equipment	16,775	-	-	-	-
54.65.491.36.7201	CCTR Capital Equipment	23,278	-	-	-	-
TOTALS		<u>\$ 688,473</u>	<u>\$ 691,613</u>	<u>\$ 766,192</u>	<u>\$ 991,862</u>	<u>\$ 855,880</u>

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$818,000

Date Issued: December 19, 2013

Purpose: Refunding Bonds (2003) - Community Center plus Expansion Construction

Year	Interest Rate	June 1		December 1		Total Payments	Bond Balance
		Interest	Principal	Interest	Principal		
							\$ 818,000
2014	3.00%	\$ 11,043	\$ 158,000	\$ 12,270		\$ 181,313	660,000
2015	3.00%	9,900	160,000	9,900		179,800	500,000
2016	3.00%	7,500	160,000	7,500		175,000	340,000
2017	3.00%	5,100	170,000	5,100		180,200	170,000
2018	3.00%	2,550	170,000	2,550		175,100	-
TOTALS		36,093	\$ 818,000	37,320		891,413	

City of Liberty, Missouri
Capital Construction Bond Fund
Fiscal Year 2014

	2012 Actual	2013 Forecast	2014 Budget
Beginning Fund Balance	\$ -	\$ 4,656,358	\$ 4,215,738
Revenues			
Bond Proceeds			
I35/M291 - 2.060M - 18 year Bond-Construction	\$ 1,054,068	\$ -	\$ -
KCMO I25/M291 Local Payment to Liberty	974,142	-	-
Liberty Drive - 1.305M - 2012 - 18 year bond	1,363,510	-	-
Liberty Drive - Federal Fund - \$510K - 2013	-	510,000	-
Neighborhood Projects	1,472,000	-	-
Bonded Project Contingencies - 2012	500,000	-	-
Public Works Land - \$750K - 18 Year Bond	750,000	-	-
Interest	4,607	-	-
I35/M291 - 2.060M - 18 Year Bond - Engineering	1,005,932	-	-
Franklin - Construction Bond Proceeds	-	-	2,092,280
Total Revenues	\$ 7,124,260	\$ 510,000	\$ 2,092,280
Total Resources	\$ 7,124,260	\$ 5,166,358	\$ 6,308,018
Expenditures			
SLP2 Engineering	\$ -	\$ -	\$ 1,744,980
MODot Payment - Liberty 2nd Deposit	912,041	-	-
Liberty ROW Payment	100,000	-	-
Liberty Drive			
Engineering - 2012	97,136	55,620	-
Construction - 2013	-	-	1,720,760
Neighborhood Projects			
Engineering - \$158K - 2012	352,793	-	-
Construction - \$1.314M - 2012	-	895,000	-
Bonded Project Contingencies - 2012 - Cost of Bond			
Public Works Land	-	-	750,000
I35/M291 - \$2.060M - 18 Year Bond - Engineering	1,005,932	-	-
Franklin Construction	-	-	1,909,000
Franklin Engineering Repay	-	-	183,280
Total Expenditures	\$ 2,467,902	\$ 950,620	\$ 6,308,020
Revenue Over/(Under) Expenditures	\$ 4,656,358	\$ (440,620)	\$ (4,215,740)
Ending Fund Balance	\$ 4,656,358	\$ 4,215,738	\$ (2)
Encumbrances/Reserved Funds			
Liberty Drive - Affinis Corp.	\$ 55,620	\$ -	\$ -
Brookview Gardens - Emery Sapp & Sons	1,119,297	-	-
Bonded Contingencies	500,000	500,000	-
Public Works Land	750,000	750,000	-
Total Encumbrances/Reserves	\$ 2,424,917	\$ 1,250,000	\$ -
Reserved Ending Fund Balance	\$ 2,231,441	\$ 2,965,738	\$ (2)

YEAR 2014 BUDGET DETAIL
CAPITAL CONSTRUCTION BOND FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
57.25.3097	STP Grant Funding	\$ -	\$ -	\$ -	\$ 510,000	\$ -
57.50.3301	Interest Earnings	-	-	4,607	-	-
57.70.3762	KCMO I35/M291 Cost Share	-	-	974,142	-	-
57.70.3793	Construction Bond Proceeds-Franklin St.	-	-	-	-	2,092,280
57.70.3794	Bond Proceeds-Long Term	-	-	6,145,510	-	-
TOTALS		\$ -	\$ -	\$ 7,124,260	\$ 510,000	\$ 2,092,280
EXPENDITURES						
57.76.609.36.7501	Engineering Design-Liberty Drive	\$ -	\$ -	\$ 97,136	\$ 55,620	\$ -
57.76.609.36.7510	Construction Contract-Liberty Drive	-	-	-	-	1,720,760
57.76.622.36.7501	Engineering Design-SLP2	-	-	-	-	1,744,980
57.76.623.36.7510	Construction Contract-I35/M291	-	-	1,012,041	-	-
57.76.623.42.5993	Interfund Transfers-Capital Improvements	-	-	1,005,932	-	-
57.79.259.36.7501	Engineering Design-Neighborhood Projects	-	-	352,793	-	-
57.79.259.36.7510	Construction Contract-Neighborhood Projects	-	-	-	895,000	-
57.79.604.36.7501	Engineering Design-Franklin Street	-	-	-	-	-
57.79.604.36.7510	Construction Contract-Franklin St	-	-	-	-	1,909,000
57.79.604.42.5993	Interfund Transfers-Capital Improvements	-	-	-	-	183,280
57.95.674.36.7301	Land Acquisition	-	-	-	-	750,000
TOTALS		\$ -	\$ -	\$ 2,467,902	\$ 950,620	\$ 6,308,020

City of Liberty, Missouri
 Fire Sales Tax Fund
 Fiscal Year 2014

	2012 Actual	2013 Forecast	2014 Budget
Beginning Fund Balance	\$ 336,693	\$ 336,693	\$ 455,926
Revenues			
Sales Taxes	\$ 909,958	\$ 924,710	\$ 947,290
Sales Tax Transfers	(121,367)	(115,690)	(119,780)
Interest	753	1,136	500
Sale of Public Property	26,729	72,500	105,000
Miscellaneous Income	30,000	55,000	30,000
Lease Proceeds	1,308,076	-	1,800,000
Total Revenues	<u>\$ 2,154,149</u>	<u>\$ 937,656</u>	<u>\$ 2,763,010</u>
Total Resources	<u>\$ 2,490,842</u>	<u>\$ 1,274,349</u>	<u>\$ 3,218,936</u>
Expenditures			
Building Maintenance	\$ -	\$ -	\$ 10,500
Minor Equipment	5,112	4,710	10,000
Lease Principal	122,097	210,464	2,015,640
Lease Interest	12,560	39,591	276,300
Lease Service Fees	13,728	-	-
Capital Equipment	1,554,767	75,368	69,080
Construction	17,176	203,290	-
Transfers Out-General Fund	285,000	285,000	285,000
Total Expenditures	<u>\$ 2,010,440</u>	<u>\$ 818,423</u>	<u>\$ 2,666,520</u>
Revenues Over/(Under) Expenditures	<u>\$ 143,709</u>	<u>\$ 119,233</u>	<u>\$ 96,490</u>
Ending Fund Balance	<u><u>\$ 480,402</u></u>	<u><u>\$ 455,926</u></u>	<u><u>\$ 552,416</u></u>

YEAR 2014 BUDGET DETAIL

FIRE SALES TAX FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
58.10.3024	Fire Sales Tax	\$ 788,450	\$ 846,351	\$ 909,958	\$ 924,710	\$ 947,290
58.10.3029	Sales Tax Transfers	(64,570)	(77,936)	(121,367)	(115,690)	(119,780)
58.50.3301	Interest Earnings	46	498	753	1,136	500
58.70.3641	Sale of Public Property	-	46,500	26,729	72,500	105,000
58.70.3791	Miscellaneous Income	-	36,500	30,000	55,000	30,000
58.70.3793	Lease Proceeds	-	396,528	1,308,076	-	1,800,000
TOTALS		<u>\$ 723,926</u>	<u>\$ 1,248,440</u>	<u>\$ 2,154,149</u>	<u>\$ 937,656</u>	<u>\$ 2,763,010</u>
EXPENDITURES						
58.50.325.14.5571	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 10,500
58.50.325.18.5601	Minor Equipment	5,750	20,875	5,112	4,989	10,000
58.50.325.24.6001	Principal-Aerial Fire Truck	-	-	-	104,767	106,700
58.50.325.24.6002	Principal-Tanker Truck	-	-	-	28,786	29,700
58.50.325.24.6003	Lease Principal-Amb 2010	-	22,733	122,097	-	-
58.50.325.24.6006	Lease Principal-Amb 2011	-	-	-	76,911	79,240
58.50.325.24.6009	Lease Principal-Pumpers 2014	-	-	-	-	1,800,000
58.50.325.24.6011	Interest-Aerial Fire Truck	-	-	-	26,985	24,550
58.50.325.24.6012	Interest-Tanker Truck	-	-	-	3,527	2,900
58.50.325.24.6013	Lease Interest-Amb 2010	-	1,600	12,560	-	-
58.50.325.24.6016	Lease Interest-Amb 2011	-	-	-	9,079	6,750
58.50.325.24.6019	Leae Interest-Pumpers 2014	-	-	-	-	242,100
58.50.325.24.6023	Lease Service Fees	-	4,280	13,728	-	-
58.50.325.36.7102	Fire Apparatus	-	-	149,600	-	-
58.50.325.36.7201	Equipment	-	466,043	1,405,167	61,090	69,080
58.50.325.36.7202	Computer Equipment	-	-	-	1,715	-
58.50.325.36.7510	Construction Contract	-	151,959	17,176	203,657	-
58.50.325.42.5990	Transfer Out-General Fund	775,000	360,000	285,000	285,000	285,000
TOTALS		<u>\$ 780,750</u>	<u>\$ 1,027,490</u>	<u>\$ 2,010,440</u>	<u>\$ 806,506</u>	<u>\$ 2,666,520</u>

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

Cost of Asset: \$396,530
Date Purchased: September 1, 2011
Purpose: Ambulances

Payment Date	Interest Rate	Principal	Interest	Total Payment	Agreement Balance
9/1/2011					\$ 396,530
3/1/2012	3.00%	37,327	5,947.95	43,274.95	359,203
9/1/2012	3.00%	37,327	5,388.05	42,715.05	321,876
3/1/2013	3.00%	38,455	4,828.14	43,283.14	283,421
9/1/2013	3.00%	38,456	4,251.32	42,707.32	244,965
3/1/2014	3.00%	39,618	3,674.48	43,292.48	205,347
9/1/2014	3.00%	39,618	3,080.21	42,698.21	165,729
3/1/2015	3.00%	40,816	2,485.94	43,301.94	124,913
9/1/2015	3.00%	40,815	1,873.70	42,688.70	84,098
3/1/2016	3.00%	42,049	1,261.47	43,310.47	42,049
9/1/2016	3.00%	42,049	630.74	42,679.74	-
		<u>\$ 396,530</u>	<u>\$ 33,422.00</u>	<u>\$ 429,952.00</u>	

City of Liberty, Missouri
Special Obligation Bonds
Series 2012

Amount Issued: \$1,157,104.39

Date Issued: August 30, 2012

Purpose: Aerial Fire Truck

Year	Interest Rate	August 1		Total Payments	Bond Balance
		Principal	Interest		
		\$ -	-	\$ -	1,156,526.29
2013	2.33%	104,767.08	26,985.03	131,752.11	1,051,759.21
2014	2.33%	106,688.55	24,549.67	131,238.22	945,070.66
2015	2.33%	109,176.65	22,056.88	131,233.53	835,894.01
2016	2.33%	111,722.78	19,504.89	131,227.67	724,171.23
2017	2.33%	114,328.30	16,891.48	131,219.78	609,842.93
2018	2.33%	115,794.86	14,213.12	130,007.98	494,048.07
2019	2.33%	118,495.33	11,515.47	130,010.80	375,552.74
2020	2.33%	122,309.67	8,758.33	131,068.00	253,243.07
2021	2.33%	125,162.07	5,905.93	131,068.00	128,081.00
2022	2.33%	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		Total Payments	Bond Balance
		Principal	Interest		
		\$ -	-	\$ -	151,550.14
2013	2.33%	28,786.20	3,526.51	32,312.71	122,763.94
2014	2.33%	29,637.98	2,852.44	32,490.42	93,125.96
2015	2.33%	30,329.18	2,162.86	32,492.04	62,796.78
2016	2.33%	31,036.49	1,457.58	32,494.07	31,760.29
2017	2.33%	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 2014

	2012 Actual	2013 Forecast	2014 Budget
Beginning Fund Balance	\$ 71,467	\$ 68,553	\$ 54,670
Revenues			
Cable TV Additional Pass Through Fee	\$ 7,793	\$ -	\$ -
Interest Earnings	269	235	350
Total Revenues	<u>\$ 8,062</u>	<u>\$ 235</u>	<u>\$ 350</u>
Total Resources	<u>\$ 79,530</u>	<u>\$ 68,788</u>	<u>\$ 55,020</u>
Expenditures			
Software Maintenance	\$ 9,030	\$ 9,060	\$ 9,060
Capital Equipment	-	-	35,000
Minor Equipment	1,947	5,058	5,000
Total Expenditures	<u>\$ 10,977</u>	<u>\$ 14,118</u>	<u>\$ 49,060</u>
Revenue Over(Under) Expenditures	\$ (2,915)	\$ (13,883)	\$ (48,710)
Ending Fund Balance	<u><u>\$ 68,553</u></u>	<u><u>\$ 54,670</u></u>	<u><u>\$ 5,960</u></u>

YEAR 2014 BUDGET DETAIL
CABLE RESERVE FUND

Account Number	Account Name	2010	2011	2012	2013 Forecast	2014 Budget
REVENUES						
70.10.3015	Cable TV Additional	\$ 16,623	\$ 7,907	\$ 7,793	\$ -	\$ -
70.50.3305	Interest Earnings	326	297	269	235	350
TOTALS		<u>\$ 16,949</u>	<u>\$ 8,204</u>	<u>\$ 8,062</u>	<u>\$ 235</u>	<u>\$ 350</u>
EXPENDITURES						
70.20.031.08.5399	Miscellaneous Fees	\$ -	\$ 54	\$ -	\$ -	\$ -
70.20.031.14.5591	Software Maintenance	-	5,285	9,030	9,060	9,060
70.20.031.18.5601	Minor Equipment	6,502	2,809	1,947	-	5,000
70.20.031.36.7202	Capital Equipment	-	-	-	-	35,000
TOTALS		<u>\$ 6,502</u>	<u>\$ 8,148</u>	<u>\$ 10,977</u>	<u>\$ 9,060</u>	<u>\$ 49,060</u>

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HUMAN RESOURCES

Compensation Structure Salary Grades-2014

Updated 01.2014

Position Titles	Grades	2014 Minimum		2014 Midpoint		2014 Maximum	
		Monthly	Yearly	Monthly	Yearly	Monthly	Yearly
No Positions	2	\$1,839	\$22,068	\$2,406	\$28,872	\$2,972	\$35,664
Animal Shelter Attendant-PT Bus Driver Custodian Meter Reader-PT Senior Center Technician	3	\$1,931	\$23,172	\$2,526	\$30,312	\$3,120	\$37,440
Customer Service/Office Assistant	4	\$2,028	\$24,336	\$2,653	\$31,836	\$3,277	\$39,324
Meter Service Technician Police Records Technician	5	\$2,129	\$25,548	\$2,785	\$33,420	\$3,441	\$41,292
Finance Technician Municipal Court Technician Maintenance Worker I: Parks/PW/Utility Utility Construction Worker	6	\$2,237	\$26,844	\$2,926	\$35,112	\$3,614	\$43,368
No Positions	7	\$2,347	\$28,164	\$3,071	\$36,852	\$3,794	\$45,528
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	\$3,225	\$38,700	\$3,984	\$47,808
Communications Officer Mechanical Systems Specialist Utility Lab Technician	9	\$2,589	\$31,068	\$3,386	\$40,632	\$4,183	\$50,196
Code Enforcement Officer Horticulturist Mechanic: Parks/PW Office Supervisor-Parks Utilities Supervisor-Finance Crew Chief: Parks/PW/Utility Payroll Specialist Chief Plant Operator	10	\$2,718	\$32,616	\$3,555	\$42,660	\$4,392	\$52,704
Building Inspector Project Inspector	11	\$2,854	\$34,248	\$3,733	\$44,796	\$4,611	\$55,332

Compensation Structure Salary Grades-2014

Updated 01.2014

Accountant Finance Analyst Firefighter/EMT PR/Communications Specialist Police Officer* Senior Recreation Coordinator Special Populations Manager Theater Coordinator	12	\$2,997	\$35,964	\$3,920	\$47,040	\$4,842	\$58,104
Communications Supervisor Firefighter/Paramedic IS/GIS Specialist I Corporal Park Supervisor Senior Building Inspector Senior Project Inspector Traffic Systems Technician Utility Maintenance Supervisor	13	\$3,146	\$37,752	\$4,115	\$49,380	\$5,084	\$61,008
Deputy City Clerk Court Administrator Human Resources Manager Planner	14	\$3,304	\$39,648	\$4,321	\$51,852	\$5,337	\$64,044
GIS Specialist II	15	\$3,468	\$41,616	\$4,537	\$54,444	\$5,606	\$67,272
Accounting Manager	16	\$3,642	\$43,704	\$4,763	\$57,156	\$5,884	\$70,608
Asst. to City Adm/Dev. Coord. Capital Project Engineer Communications Manager Fire Captain IS Specialist II Support Services Supervisor-Police Police Sergeant	17	\$3,823	\$45,876	\$5,001	\$60,012	\$6,179	\$74,148
Chief Building Official City Planner/Planning & Zoning Manager Community Center Manager Community Development Manager Parks & Open Space Manager Construction Manager: Water/Sewer Sports Complex Manager Utility Services Manager	18	\$4,015	\$48,180	\$5,252	\$63,024	\$6,489	\$77,868
Assistant Finance Director IS/GIS Specialist III	19	\$4,216	\$50,592	\$5,514	\$66,168	\$6,812	\$81,744

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

Compensation Structure Salary Grades-2014

Updated 01.2014

No Positions	20	\$4,427	\$53,124	\$5,790	\$69,480	\$7,153	\$85,836
Fire Division Chief Senior IS Specialist Assistant Director-Utilities Police Lieutenant	21	\$4,648	\$55,776	\$6,079	\$72,948	\$7,510	\$90,120
City Engineer/Asst Public Works Director Deputy Fire Chief Economic & Business Development Mgr Police Captain	22	\$4,880	\$58,560	\$6,383	\$76,596	\$7,885	\$94,620
Deputy Police Chief	23	\$5,125	\$61,500	\$6,703	\$80,436	\$8,280	\$99,360
No Positions	24	\$5,380	\$64,560	\$7,037	\$84,444	\$8,694	\$104,328
Human Resources Director Information Systems Director Parks & Recreation Director	25	\$5,650	\$67,800	\$7,389	\$88,668	\$9,128	\$109,536
No Positions	26	\$5,932	\$71,184	\$7,758	\$93,096	\$9,584	\$115,008
Asst City Administrator/Finance Director Fire Chief Development Director	27	\$6,230	\$74,760	\$8,147	\$97,764	\$10,064	\$120,768
Police Chief Public Works Director Utilities Director	28	\$6,540	\$78,480	\$8,554	\$102,648	\$10,568	\$126,816

Compensation Structure
Salary Grades-2007
Seasonal & Temporary Positions

Draft 07-07

<i>Position Titles</i>	<i>Dept.</i>	<i>Range Spread</i>			
		<i>1st Year</i>	<i>2nd Year</i>	<i>3rd Year</i>	<i>4th Year & Beyond</i>
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	\$9.25	\$9.50	\$9.75
		\$9.50	\$9.75	\$10.00	\$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, 2014

Description	2010	2011	2012	2013	2014
ADMINISTRATION					
Administrative Assistant	2	2	2	0	0
Administrative Assistant (part-time)	0	0	0	1	1
Assistant City Administrator	1	1	1	1	1
Assistant Deputy City Clerk	0	0	0	1	1
Assistant to the City Administrator	1	1	1	1	1
City Administrator	1	1	1	1	1
Communication Manager	1	1	1	1	1
Communication/Public Relations Specialist	0	0	0	1	1
Court Administrator	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Economic & Business Development Manager	1	1	1	1	1
Municipal Court Technician	2	2	2	2	2
TOTALS	11	11	11	12	12
HUMAN RESOURCES					
Human Resources Coordinator	1	1	1	1	1
Human Resources Director	1	1	1	1	1
Human Resources Manager	0	0	0	0	0
TOTALS	2	2	2	2	2
FINANCE					
Accountant	1	1	1	1	1
Accounting Manager	1	1	1	1	1
Assistant Finance Director	1	1	1	1	1
Finance Analyst	1	1	1	1	1
Finance Director/Assistant City Administrator	1	1	1	1	1
Finance Manager	0	1	1	1	0
Finance Technician	4	4	4	4	4
Lead Meter Technician	1	1	1	1	1
Meter Service Technician	1	1	1	1	2
Office Supervisor	1	1	1	1	1
Payroll Specialist	1	1	1	1	1
TOTALS	13	14	14	14	14
FIRE					
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Assistant Chief-Shift Commander	3	3	3	3	3
Deputy Fire Chief	1	1	0	0	0
Division Chief-Fire Marshal	1	1	1	1	1
Division Chief-Training	0	0	1	1	1
Fire Captain	9	9	9	9	9
Fire Chief	1	1	1	1	1
Firefighter/EMT	9	9	9	9	12
Firefighter/Paramedic	22	22	24	24	24
TOTALS	46.5	46.5	48.5	48.5	51.5

City of Liberty, Missouri
Full-Time Positions
As of January 1, 2014

Description	2010	2011	2012	2013	2014
INFORMATION SERVICES					
GIS Specialist II	1	1	1	1	1
GIS Specialist III	0	0	0	0	1
Information Technology Services Director	1	1	1	1	1
Information Systems Specialist I	0	0	2	2	1
Information Systems Specialist II	1	1	1	1	2
Information Systems Specialist III	2	2	2	2	0
Senior Information System Specialist	0	0	0	0	2
TOTALS	5	5	7	7	8
POLICE					
Administrative Assistant	0.5	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	8	9	9	9	9
Communications Supervisor	1	1	1	1	1
Deputy Police Chief	1	1	1	0	0
Parking Control Officer	0	0	0	0	0
Police Captain	1	1	1	2	2
Police Chief	1	1	1	1	1
Police Corporal	4	4	4	4	4
Police Lieutenant	4	4	4	2	2
Police Officer	24	25	26	25	25
Police Sergeant	6	6	5	6	6
Records Technician	3	3	3	3	3
Support Services Supervisor	0	0	1	1	1
TOTALS	56	58	59	57	57
AGING SERVICES					
Administrative Assistant	1	1	1	1	1
Bus Driver	1	1	1	1	1
Senior Center Technician	1	1	1	1	1
Senior Services Manager	1	1	1	1	1
TOTALS	4	4	4	4	4
PUBLIC WORKS					
Administrative Assistant	2	2	2	2	2
Building Maintenance Technician	2	2	1	1	1
City Engineer/Assistant Public Works Director	1	1	1	1	1
Engineer	1	1	1	1	1
Mechanic	1	1	0	0	0
Project Inspector	1	1	0	0	0
Public Works Director	1	1	1	1	1
Public Works Maintenance Supervisor	0	0	0	0	0
Public Works Maintenance Worker I	6	6	7	7	7
Public Works Maintenance Worker II	9	9	5	5	5
Public Works Operations Manager	1	1	1	1	1
Senior Project Inspector	2	2	2	2	2
TOTALS	27	27	21	21	21

City of Liberty, Missouri
Full-Time Positions
As of January 1, 2014

Description	2010	2011	2012	2013	2014
DEVELOPMENT SERVICES					
Administrative Assistant	1	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	0	0	0	0
Historic Preservation Planner	0	0	0	0	0
Planner	1	0	1	1	1
Planning & Economic Development Manager	0	0	0	0	0
Senior Building Inspector	1	1	1	1	1
Special Projects Manager	0	0	0	0	0
TOTALS	9	7	8	8	8
PARKS & RECREATION					
Assistant Parks Director	1	1	1	1	1
Athletic Fields Grounds Keeper	2	2	2	1	2
Building Maintenance Technician	1	1	1	1	1
Community Center Manager	1	1	1	1	1
Custodian	1	1	1	1	0
Events Coordinator	0	0	0	1	1
Horticulturist	1	1	1	1	1
Lead Theater Technician	1	1	1	1	1
Marketing/Special Events Coordinator	1	1	1	0	0
Mechanic	0	0	0	1	1
Mechanical Systems Specialist	0	0	0	1	1
Office Assistant	1	1	1	1	1
Office Supervisor	1	1	1	1	1
Parks Crew Chief	3	3	3	2	2
Parks Director	1	1	1	1	1
PARKS & RECREATION (continued)					
Parks Maintenance Worker I	4	4	4	0	0
Parks Maintenance Worker II	2	2	2	3	3
Parks & Open Spaces Manager	1	1	1	1	1
Parks Supervisor	0	0	0	1	1
Recreation Coordinator	2	2	2	3	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	29	29	29	28	28
UTILITIES					
Construction Manager-Wastewater Collection	0	0	1	1	1
Construction Manager-Water Distribution	0	0	1	1	1
Construction Worker I	0	0	1	1	1
Crew Chief	0	0	2	2	2
Lead Operator-Water Treatment Operations	0	1	1	1	1

City of Liberty, Missouri
 Full-Time Positions
 As of January 1, 2014

Description	2010	2011	2012	2013	2014
UTILITIES (continued)					
Maintenance Mechanic-Water Treatment Operations	0	1	1	1	1
Maintenance Supervisor-Water Treatment Operations	0	1	1	1	1
Maintenance Worker I	0	4	5	8	8
Maintenance Worker II	0	2	2	2	2
Operator-Water Treatment Operations	0	3	4	4	4
Utilities Director	0	1	1	1	1
Utilities Assistant Director Production & Treatment	0	1	1	1	1
Utilities Assistant Director Operations & Construction	0	1	1	1	1
TOTALS	<u>0</u>	<u>15</u>	<u>22</u>	<u>25</u>	<u>25</u>
 TOTALS CITY-WIDE	 <u>202.5</u>	 <u>218.5</u>	 <u>225.5</u>	 <u>226.5</u>	 <u>230.5</u>

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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