

Annual Budget Report 2015



CITY OF LIBERTY, MISSOURI
FISCAL YEAR 2015 BUDGET
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CITY OF LIBERTY, MISSOURI
 LIST OF PRINCIPAL ELECTED AND APPOINTED OFFICIALS
 AS OF JANUARY 1, 2015

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 Bartnik
Police Chief	James Simpson
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.

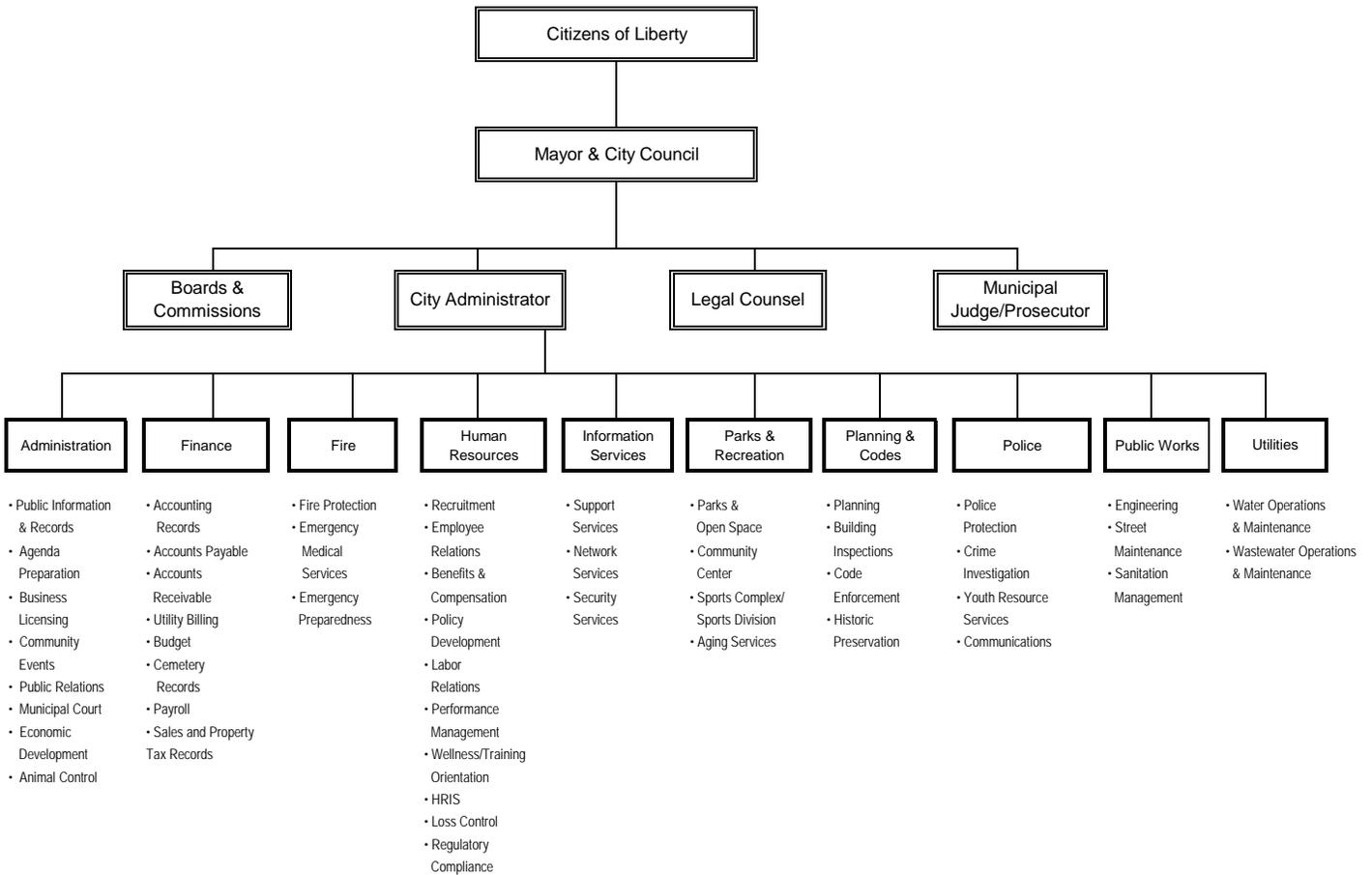
- Find additional methods to disseminate information throughout the City of Liberty working with our community partners like William Jewell College, Liberty Hospital, and the Liberty School District.
- Enhance programming on the City's cable channel.
- Provide additional opportunities for input from 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 8, 2014

Honorable Mayor and Members of the City Council:

For your consideration is the proposed 2015 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 2015. This is significant given the requirements of the last few years. Though revenue and expense budgets were built realistically with consensus from Administration and the Budget Committee, it must be understood that they are forecasts and not absolutes. As such, they will need to be monitored closely in 2015, and we make that commitment.

The following will present discussion on select City of Liberty budgets and will expand on the Council Action Report for the 2015 budget adoption. Attachments providing budgetary details are also provided.

2015 HIGHLIGHTS

For 2015, 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, property taxes and charges. Giving consideration to the impact on Liberty residents, care was taken to only address revenue adjustments when there were not any other options. Council is empowered to raise City property tax rates to the maximum allowed under State law, but opted in 2014 to reduce the levy rate, which resulted in a slight decrease in 2014 levy rates and had an effective neutral impact on 2015 revenues. Aside from planned 2015 adjustments to water, wastewater and solid waste user fees, all other fees and charges assessed to Liberty residents will stay at 2014 levels.

Council did ask Liberty voters to decide to add taxation for certain enhanced services. In November 2014, the voters approved a 3/8% Economic Development Sales Tax and a 5% Transient Guest Tax. The Economic Development Sate Tax will be used primarily to complete the construction of South Liberty Parkway and rehabilitate the Historic Liberty Downtown infrastructure. The Transient Guest Tax will be used to support tourism within Liberty. While these new taxes will be discussed further in this memo, their approval by the voters will provide for improved services and some nominal General Fund relief.

In 2012, Liberty voters approved \$95 million in sewer revenue bonds so to allow for the construction of a wastewater treatment plant and all necessary system improvements. The City has been awarded \$80 million in a low interest State Revolving Fund (SRF) loan by the Missouri Department of Natural Resources. Further, the City has engaged a Design Build Team to construct the project. Utilizing the Design Build process with a maximum fixed construction price will allow the City to secure optimal construction services and a known price. The SRF loan, with its Federal loan interest subsidy, is expected to save \$40 million in interest costs over the life of the borrowing when compared to conventional market debt. Combining both actions will provide Liberty citizens control over their sewage treatment expenditures and the real possibility of long-term, future user rate relief.

2015 will again show significant and exciting activity within the infrastructure services areas. Beyond those described above, the City will see the completion of the Liberty Drive project and the start of the South Liberty Interchange I-35 project. These items will be more fully discussed in the CIP section of this narrative.

COMPENSATION DISCUSSION

City services fall into four large service areas – **general municipal services** – **park services** – **utility services** – **infrastructure services**. General municipal and park services are personnel driven services and the majority of the associated budgets are represented by employee salaries and benefits. In order to address prior year revenue reductions, the City was required to reduce employee costs in order to minimize overall community service impacts. Starting in 2008 and continuing through 2010, City staffing levels were reduced, salary freezes were put in place, health insurance plans were reorganized and other benefits were eliminated. Since mid-2011, with revenues stabilizing 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. In 2013, the City awarded a 2% salary adjustment of which 1% was added to the employee’s base pay in January 2014. Employee salaries were increased in 2014 by an additional 2%. With the 2013 carry forward, employees enjoyed a total 3% adjustment in 2014. The 2015 budget includes allowances for an additional 3% adjustment. Beyond 2015, future compensation increases will require additional revenues from either existing or new sources.

TOTAL BUDGET SUMMARY

The following table presents the 2015 revenue, expenditures, and interfund transfers for the City’s total proposed operating and capital budgets.

Fund	2015 Revenue	2015 Expenditures
General Fund	16,753,580	17,271,190
Transient Bed Tax Fund	126,000	126,000
Economic Development Sales Tax Fund	28,165,950	13,860,000
Capital Sales Tax Fund	2,201,110	3,624,620
Capital Construction Bond	-	3,010,270
Transportation Sales Tax Fund	1,860,280	1,835,910
Park Sales Tax Fund	981,160	708,800
Fire Sales Tax Fund	1,043,160	3,175,790
Cable System Fund	210	43,600
Park Operating Fund	3,338,630	3,720,120
Police Training Fund	18,000	30,000
Cemetery Maintenance Fund	41,400	73,180
Fairview Cemetery Trust Fund	6,900	-
Mt. Memorial Cemetery Trust Fund	130	-
Frank Hughes Memorial Trust	100	-
Loss Control Fund	66,600	102,400
Triangle TIF Phase A	803,830	621,190
Triangle TIF Phase B	851,980	518,050
Triangle TIF Project E	50	50
Triangle TIF Project E-1	243,170	243,170
Triangle TIF Project E-2	105,640	105,640
Triangle TIF Project E-4	11,840	11,840
Triangle TIF Project F	1,127,460	1,127,460
Triangle TIF CCHC	217,760	162,160
Page Total	57,964,940	50,371,440

Fund	2015 Revenue	2015 Expenditures
Triangle TIF Blue Jay Crossing	317,940	317,940
Roger's Plaza TIF	572,470	555,510
Water Fund	5,071,430	5,004,560
Water Capital Fund	-	1,183,500
Wastewater Fund	8,158,420	7,852,290
Wastewater Capital Fund	-	980,000
Wastewater WWTP Fund	40,899,380	39,792,390
Solid Waste Fund	1,507,890	1,513,730
Total Before Transfers	114,492,470	107,571,360
<u>Interfund Transfers</u>		
General Fund	608,020	47,750
Transportation Fund	-	254,020
Park Sales Tax	-	412,640
Park Operating Fund	460,490	79,000
PFA Construction-Sports Complex	10,000	-
Frank Hughes Memorial Trust	-	100
Fire Sales Tax	-	285,000
Cemetery Maintenance Fund	49,180	47,750
Fairview Cemetery Fund	-	1,300
Mt. Memorial Fund	-	130
Water Fund	-	1,183,500
Water Capital Fund	1,183,500	-
Wastewater Fund	-	980,000
Wastewater Capital Fund	2,086,990	-
Wastewater WWTP Fund	-	1,106,990
Total Transfers	4,398,180	4,398,180
Total Including Transfers	118,890,650	111,969,540

(The budget totals are influenced by anticipated bond issuance for the Wastewater Treatment Plant, South Liberty Parkway and Downtown Rehabilitation projects. The estimated total bond issuance is \$68,014,000 in 2015.)

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 2015 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 other taxes. Court fines, charges for services including permitting, licenses, and ambulance transport charges.

The 2015 General Fund Budget does represent a positive budget, with revenues of \$17,361,600 and expenditures budgeted at \$17,318,940.

The following provides budgetary detail and discussion on the 2015 General Fund.

Revenues
Comparative Table

	2013 Final	2014 Forecast	2015 Budget
Property Taxes	4,100,520	4,119,106	4,143,360
Franchise Fees	3,761,816	3,896,843	4,135,600
Sales Taxes	3,570,330	3,873,647	3,934,880
Other Taxes	1,171,054	1,199,552	1,222,500
License & Permits	318,504	390,357	389,800
Operating Grants	582,858	457,203	484,520
Charges for Services	1,024,197	1,148,456	1,222,220
Interest	11,855	15,673	20,000
Fines & Forfeitures	673,058	577,382	580,000
Miscellaneous	2,055,253	684,105	620,700
Transfers In	354,000	866,800	608,020
Total General Fund	17,623,446	17,229,124	17,361,600

Discussion

2015 General Fund Revenue Highlight:

- All revenues are believed to be realistically budgeted.
- Total budgeted 2015 revenues show a favorable balance of \$132,500 when compared to the 2014 forecast.
- Budgeted 2015 core revenues show a favorable balance of \$461,200 when compared to the 2014 forecast.
 - Core revenues are all revenues exclusive of one-time revenues and transfers-in from other funds.
- Property taxes for 2015 are budgeted at \$4,143,360 and are projected to be \$24,250 favorable when compared to 2014.
 - This is due to Council establishing the 2014 levy rate at a \$.0008 reduction for 2015 revenues and the favorable impact of growth in Railroad and Utility assessments.
- 2015 Sales Tax Revenue budget of \$3,934,900 is \$61,200 favorable to the 2014 forecast.
 - The 2015 budget reflects a mature sales tax base within the City of Liberty.
- 2015 Franchise Fees set at \$4,135,600 are favorable to the 2014 forecast by \$238,760.
 - Projections include increased electrical franchise fees from the expansion of the LMV auto supply plant.
 - Anticipates continued firm 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.
- 2015 Transfers In of \$608,000 shows a decrease of \$258,780 from the 2014 forecast.
 - This unfavorable 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 2015, the transfer will be \$254,020. This transfer in is a major contributor in the 2015 budget balancing process.
- A \$283,400 budget for Utility Overhead Fees reflects calculations of actual, non-allocated expenditures paid to 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

	2013 Final	2014 Forecast	2015 Budget
<u>General Fund Recap</u>			
Salaries and Benefits	11,982,032	12,302,555	12,666,120
Non-Salary Expenses	4,090,475	4,307,492	4,016,640
Capital Expenditures	1,344,343	1,355,483	636,180
Total All Costs	17,416,850	17,965,530	17,318,940
Add Encumbrances	825,108	-	-
Total General Fund	18,241,957	17,965,530	17,318,940
Mayor and Council	125,084	140,080	141,400
Administration	1,023,567	1,139,611	1,294,720
Human Resources	227,406	231,159	233,500
Finance	684,413	761,579	755,820
Police	5,778,508	6,239,874	5,278,110
Fire	4,235,188	4,397,740	4,576,960
Aging Services	319,861	312,617	354,270
Public Works	2,510,266	2,381,515	2,402,490
Planning	580,437	618,119	645,990
Information Services	1,512,268	1,409,621	1,609,430
City Wide	419,853	333,616	26,250
	17,416,850	17,965,530	17,318,940

(Please note that 2013 and 2014 expenditures for the Police Department are higher due to the non-repeating costs of the Public Radio System replacement)

Discussion

The proposed 2015 General Fund Budget is set at \$17,318,940. Like the 2014 budget submittal, staff was not asked to submit an “optimal budget” as we knew that revenue constraints did not allow for such considerations.

The following prioritizations were made within the 2015 budget:

- As employees are our primary service providers and that quality employees equates to quality services, the Management Team was determined to make all efforts to retain existing staff and felt that by providing an employee compensation increase in 2015 was a priority.
- Compensation budget elements
 - The 2015 General Fund Budget proposes a 3% salary adjustment
 - Assumes a 7% mid-year cost increase for health insurance and maintains the same cost-sharing relationship as 2014
 - Assumes that Workers Compensation Insurance costs will increase by 10%
- Certain budget actions were taken within the Salary/Benefit section to reduce the budget
 - Anticipated salary savings due to normal turnover was budgeted as a contra line item
 - 5 currently vacant positions were programmed to remain vacant in 2015
 - 3 Fire positions
 - 1 IT position
 - 1 Public Works position
- Additional reductions were made within the Non-salary and Capital lines
 - The Management Team believes these prioritized reductions are manageable in 2015, but will result in service disruptions if required to continue in 2016
 - Establishes a 2016 compensation funding challenge

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

Fund Balance
Comparative Table

	2013 Final	2014 Forecast	2015 Budget
Total Current Core Revenue	15,302,936	15,908,964	16,370,180
From Transfers In	637,400	1,110,160	931,420
Total Core Revenue with Transfers In	15,940,336	17,019,124	17,301,600
From One Time	1,682,863	170,000	100,000
Total Revenue	17,623,199	17,189,124	17,401,600
Salary and Non-Salary Expenditures	16,024,757	16,562,297	16,635,010
Capital Expenditures	1,344,343	1,355,483	636,180
Total Expenditures	17,369,100	17,917,780	17,271,190
Transfers Out	47,750	47,750	47,750
Total Expenditure and Transfers	17,416,850	17,965,530	17,318,940
Total Revenue Less Total Expenditures and Transfers	206,349	(776,406)	82,660
Unassigned Fund Balance	4,039,750	3,216,957	3,263,817
Fund Balance Percentage - Unassigned	26%	20%	20%

Discussion

Ending fund balance represents a fiscal safeguard in the event of unforeseen expenditures or the permanent loss of revenues. It is a bridge that allows for either the continuation of current services (unforeseen expenditures) or transition to new revenue realities (permanent loss of revenues). To this end, the City Council has approved a fund balance range of 18% to 22% of revenues, with a goal of maintaining 20%. The 2015 Budget is at the desired 20% level.

Addition information can be found at <http://www.ci.liberty.mo.us/DocumentCenter/View/20005>.

PARK OPERATING FUND

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

Comparative Tables

	2013 Final	2014 Forecast	2015 Budget
Beginning Fund Balance	445,714	454,016	454,421
Revenues			
Property Tax	722,647	711,494	723,740
Sports Complex / Sports Programs	1,005,199	1,022,246	1,143,580
Community Center	1,308,665	1,440,516	1,377,840
Charges for Services	12,139	12,770	12,700
Miscellaneous	4,587	10,400	10,250
General Fund Transfer (Cemetery)	47,750	47,750	47,750
Park Sales Tax Transfer	368,503	488,770	412,640
Transfer In from Sports Programs	-	-	70,520
Frank Hughes Library Interest	98	76	100
Total Revenues	3,473,934	3,744,022	3,799,120
Total Resources	3,919,648	4,198,038	4,253,541

	2013 Final	2014 Forecast	2015 Budget
Expenditures			
Administration			
Employee Compensation	243,475	267,348	299,620
Non-Salary	71,293	93,052	82,540
Transfers	69,000	69,000	69,000
Frank Hughes Library			
Non-Salary	1,235	1,397	1,450
Park Maintenance			
Employee Compensation	448,661	452,620	482,010
Non-Salary	153,187	160,525	183,200
Sports Programs			
Employee Compensation	468,064	450,959	475,570
Non-Salary	608,283	594,216	587,490
Transfers Out to Park Operations	-	-	70,520
PFA Transfers	10,000	10,000	10,000
Community Center			
Employee Compensation	784,929	889,460	890,830
Non-Salary	607,505	755,040	646,890
Total Expenditures	3,465,632	3,743,617	3,799,120
Revenue Over/(Under) Expenditures	8,302	405	-
Ending Fund Balance	454,016	454,421	454,421
Less: Encumbrances	10,600	-	-
Unreserved Ending Fund Balance	443,416	454,421	454,421
Fund Balance Percent	12.8%	12.1%	12.0%

Discussion

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

Parks Accounting

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

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

Park Department Priorities

The following summary provides the 2015 mission and goals for the Parks Department:

Mission/Goals

- Staff mission remains "Creating Community Connections"

- Implementing the Park Board’s Vision – “Liberty, a Destination”
- Continue the Capital Improvement Plan for the Department
 - Coupling Park Fund and Park Sales Tax Budgets into a unified resource
- Complete planning processes for the rejuvenation of three parks
- Continue to complete in-house and capital projects that address deferred maintenance items
- Continue to use partnerships and alliances as leverage to enhance programs and services
- Transition into a staffing structure suited to future facility operations management opportunities

Financial

The 2015 Parks Fund is balanced. Revenues and expense are budgeted at \$3,799,120. 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 2015 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 2015 by the receipt of General Fund resources.

The fund balance requirement for the Parks Department speaks to a percentage range of 10% to 14%, with a goal of 12%. The 2015 Budget is at the desired level of 12%.

Additional information can be found by clicking on <http://www.ci.liberty.mo.us/DocumentCenter/View/19997>.

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 Funds, 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 2015 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:

\$12.826M - Pay As You Go

- \$5.883M - Street Restoration and General Transportation Improvements
- \$1.975M - Public Works Equipment
- \$1.922M - Storm Water Improvements
- \$1.361M – Flintlock Loan Payback to MoDOT
- \$0.600M – Heartland Meadows Infrastructure Projects
- \$0.350M – City Landscaping and Beautification Funds
- \$0.150M – Downtown Design Funding
- \$0.239M – KCATA (\$0.048 Annually)
- \$0.346M – Capital Engineer Salary and Benefits

\$3.010M - Bond Projects

- \$2.510M – General Contingency
- \$0.500M – Liberty Drive

\$9.115M - Debt Service

- \$2.969M – 2005 Roadway Bond - Paid off in 2016
- \$1.720M – 2015 South Liberty Parkway Phase II Bond Contingency
- \$1.255M - 2013 South Liberty Interchange Bond – Paid off in 2030

- ❑ \$1.073M – 2012 Neighborhood Improvements Bond - Paid off in 2022
- ❑ \$0.720M - I35/M291 Bond– Paid off in 2030
- ❑ \$0.642M – Franklin Street Project Bond – Paid off in 2030
- ❑ \$0.475M – Liberty Drive Bond – Paid off in 2030
- ❑ \$0.261M – Public Works Land Bond – Paid off in 2030

One item not noted above, as project deposit was a function of the 2014 Budget, is the reconstruction of the South Liberty Interchange. The project has been bid out by MoDOT and is expected to be under construction in 2015. Once completed, this rebuilt interchange will complement the City’s construction of South Liberty Parkway Phase 2 and provide seamless access to south Liberty. This will open the area to significant, future development activities.

TRANSPORTATION SALES TAX FUND

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

This budget segment is funded primarily by a Transportation Sales Tax 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 2015 Transportation Sales Tax Fund.

Comparative Table

	2013 Final	2014 Forecast	2015 Budget
Beginning Fund Balance	1,382,574	5,663,163	985,801
Revenues			
Transportation Sales Tax	1,913,039	2,077,700	2,091,450
Sales Tax Transfer	(254,654)	(277,820)	(277,170)
Roadway Development Tax-Residential	18,244	16,237	20,000
Roadway Development Tax-Commercial	52,096	15,000	20,000
Roadway Development Tax-Industrial	-	5,000	-
Interest	1,356	6,206	6,000
Interest Restricted	10	12	-
Bond proceeds	4,256,024	-	-
Total Revenues	<u>5,986,115</u>	<u>1,842,335</u>	<u>1,860,280</u>
Total Resources	<u>7,368,689</u>	<u>7,505,498</u>	<u>2,846,081</u>
Expenditures			
<u>Debt Service</u>			
Road Development Bond Principal	1,405,000	1,470,000	1,510,000
Road Development Bond Interest	199,586	128,900	76,850
South Liberty Interchange Bond Payment			
Principal	-	-	-
Interest	-	91,497	130,710
Service Fees	929	500	500
Cost of Issuance	57,821	-	-
Total Debt Service	<u>1,663,336</u>	<u>1,690,897</u>	<u>1,718,060</u>

<u>Pay-As-You Go</u>	2013 Final	2014 Forecast	2015 Budget
Conistor Street Traffic Plan Review	-	5,000	-
Pleasant Valley Interchange Payment to MoDOT	-	4,200,000	-
City Landscaping Funds - Parks	-	20,000	20,000
City Transportation Enhancement Funds	-	50,000	50,000
KCATA Bus Service	42,190	41,000	47,850
Total Capital Outlay	42,190	4,316,000	117,850
<u>Transfers Out</u>			
Trans Back to GF	-	512,800	254,020
Total Expenditures and Transfers	1,705,526	6,519,697	2,089,930
Total Revenue Over(Under) Expenditures	4,280,589	(4,677,362)	(229,650)
Total Ending Fund Balance	5,663,163	985,801	756,151
<u>Fund Balances</u>			
Reserved for:			
Future KCATA Costs	5,659	12,509	12,509
Transportation Debt Service	1,090,142	852,454	470,942
Net Ending Fund Balance	4,567,362	120,838	272,700

Discussion
Committee Coordination

The 2015 Transportation Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found the budget submittal consistent with voter intent.

2015 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 2015, sales tax revenues are budgeted at \$1,814,280. To reflect a conservative outlook for 2015, the City is budgeting \$40,000 in Roadway Development Tax revenues.

Total expenditures and transfers out are proposed to be \$2,089,930 and are comprised of required debt service expense for the 2005 Roadway Development bonds in the amount of \$1,586,850, \$131,210 in debt service for the South Liberty Interchange Bond, City landscaping funds at \$20,000, Street/Transportation Enhancement funds at \$50,000, KCATA bus service contract support of \$47,850. The \$254,020 accounts for the transfer out to the General Fund for repayment of previously transferred in funds no longer required for future debt service.

Proposed expenditures are unfavorable when compared to budgeted revenues in the amount of \$229,650. This is a planned action and will leave a projected ending fund balance of \$756,151. This fund balance must be carried over into 2016 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 2015 Capital Sales Tax Fund.

Comparative Table

	2013 Final	2014 Forecast	2015 Budget
<u>Pay-As-You-Go/Debt Service</u>			
Beginning Fund Balance	4,653,368	4,455,878	4,212,775
Revenues			
Capital Improvement Sales Tax	1,912,856	2,077,700	2,091,450
TIF Sales Tax Transfers	(248,658)	(277,820)	(277,170)
Clay Co Road Fund - Current Formula	152,080	144,487	149,300
Road District- Capital - Current Formula	263,280	318,095	320,000
Clay County - Sales Tax Distribution	-	28,828	30,000
Road District - General Fund - Current Formula (40%)	-	(132,020)	(132,020)
Road District- Capital - Settlement from Road District	472,720	-	-
Interest	13,985	12,681	12,500
Sale of Public Property	30,735	11,580	-
Miscellaneous Income	5,782	-	-
Special Assessments	6,561	7,050	7,050
Franklin Engineering Bond Proceeds	-	183,280	-
Bond Proceeds - Cost of Issuance	67,265	-	-
Total Revenues	2,676,606	2,373,862	2,201,110
Expenditures			
<u>Pay-As-You-Go</u>			
Total Salary and Benefits	-	65,864	69,220
Asphalt - Street Repairs	-	80,000	80,000
Gravel - Street Repairs	-	8,398	10,000
Paint - Street Marking	-	30,000	30,000
Chemicals - Storm Drainage	-	30,000	30,000
Financial Services	996	-	-
Bond Cost of Issuance	1,233	-	-
Police Minor Computer Equipment	(2,430)	-	-
Minor Equipment	-	11,425	-
Public Works Capital Equipment - Prior Year Encumbrance	-	132,426	-
Public Works Capital Equipment	413,985	200,000	340,080
Debt Service Fees	-	265	-
Public Works Capital Equipment - Lease Interest - Radios	-	1,856	1,850
Public Works Capital Equipment - Lease Principal - Radios	-	3,519	6,160
Public Works Capital Equipment - Lease Interest - Street Sweeper	4,923	6,026	4,570
Public Works Capital Equipment - Lease Principal - Street Sweeper	40,187	41,376	42,340
Street Restoration - Base	1,353,466	879,260	879,260
Maintenance Projects-General Transportation Improvements	72,814	100,000	100,000
I35/M291 Interchange Project - Engineering Only	7,413	1,556	-
Flintlock Overpass Project	22,426	-	-
NPDES Expense	8,655	19,500	15,000
Capital Stormwater Improvements	-	35,000	678,800
Manor Hill Storm Water Improvements Engineering	205,599	-	-
Heartland Meadows NID	9,872	-	-
Payment of Developer Funds	-	16,123	-
Downtown Design Study	-	-	150,000
Franklin - Engineering Pay As You Go	69,130	110,600	-
Heartland Meadows Project Engineering - Prior Year Encumbrance	44,337	13,522	-
Heartland Meadows Project Construction	-	280,750	600,000
Total Pay-As-You-Go	2,252,607	2,067,466	3,037,280

	2013 Final	2014 Forecast	2015 Budget
Debt Service Payments			
I35/M291 - 1.970M - 18 year bond			
Interest	66,978	59,200	56,150
Principal	105,000	85,000	90,000
Liberty Drive - 1.305M - 2012 - 18 year bond			
Interest	44,281	39,150	37,150
Principal	70,000	55,000	60,000
Neighborhood Projects + Contingency - \$1.885M - 2012 - 10 year bond			
Interest	64,464	53,850	48,180
Principal	175,000	160,000	165,000
Public Works Land - \$750K - 18 Year Bond			
Interest	24,401	21,550	20,500
Principal	40,000	30,000	30,000
MTCF loan Interest Payment	31,364	-	-
Franklin - Total Debt Service - 17 year bond			
Interest	-	45,749	65,360
Principal	-	-	15,000
Total Debt Service Payments	621,489	549,499	587,340
Total Expenditures	2,874,096	2,616,965	3,624,620
Revenue Favorable/(Unfavorable) to Expense	(197,490)	(243,103)	(1,423,510)
Fund Balances			
Reserved for:			
Encumbrances	286,835	-	-
Debt Service	575,520	572,340	584,830
Loan to Park Fund	295,000	195,000	95,000
Developer Funds	384,326	343,252	343,252
Unreserved:			
Undesignated Fund Balance	2,914,197	3,102,183	1,766,183
Ending Fund Balance	4,455,878	4,212,775	2,789,265
<u>Bond Project Fund</u>			
Beginning Fund Balance	4,656,358	5,805,011	3,010,273
Bond Proceeds			
Liberty Drive - 1.305M - 2012 - 18 year bond			
Liberty Drive - Federal Fund - \$510K - 2014	-	510,000	-
Interest	13,215	-	-
Franklin - Construction Bond Proceeds	2,127,903	-	-
Total Resources	2,141,118	510,000	-
Project Expenditures			
Contingency	-	-	2,510,273
Bond Cost of Issuance	28,824	-	-
Engineering - 2012	69,165	21,458	-
Liberty Drive Construction - 2013	-	1,600,000	500,000
Neighborhood Projects			
Construction	894,477	-	-
Franklin Construction	-	1,500,000	-
Franklin Engineering Repay	-	183,280	-
Total Budget	992,465	3,304,738	3,010,273
Revenue Favorable/(Unfavorable) to Expense	1,148,653	(2,794,738)	(3,010,273)
Ending Fund Balance	5,805,011	3,010,273	(0)

Committee Coordination

The 2015 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.

2015 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 2015 resources for the Capital Sales Tax from all sources are budgeted at \$2,201,100. Capital Sales Tax revenues account for \$1,814,280 of the total. Combined County Road Levy and Road District revenues are anticipated to be \$367,280.

Total proposed expenditures from all sources for 2015 are \$6,634,893. Of that amount, Pay-As-You Go expenditures, inclusive of street maintenance expenditures, and debt service payments account for \$3,624,620 of that amount. Projected projects funded from prior year bonds total \$3,010,273. Project detail can be found in the above financial.

Income is unfavorable to expenditures and will show a deficit of \$4,433,783. 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 \$2,789,265. City fund balance policy requires the reservation of \$1.0M in available CIP funds for emergencies. Those reservations are found within the Capital Sales Tax fund balance.

FIRE SALES TAX FUND

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

The following provides budgetary detail and discussion on the 2015 Fire Sales Tax Fund.

Comparative Table

	2013 Final	2014 Forecast	2015 Budget
Beginning Fund Balance	480,403	622,555	3,465,754
Revenues			
Fire Sales Tax	956,429	1,038,850	1,045,730
Sales Tax Transfers	(124,330)	(138,910)	(138,570)
Interest	1,183	2,052	1,000
Sale of Public Property	72,500	-	105,000
Miscellaneous Revenue (Hosp. Contract)	55,000	30,000	30,000
Lease Proceeds	-	2,562,000	-
Total Revenues	960,782	3,493,992	1,043,160
Expenditures			
Financial Fees	206	-	-
Building Maintenance	-	-	98,000
Minor Equipment	4,710	6,000	38,500
Cost of Issuance 2014 Lease	-	51,240	-
Lease Principal 2014 Pumpers	-	-	160,000
Lease Interest 2014 Pumpers	-	-	34,600
Lease Principal 2011 Ambulance	76,911	79,236	81,630
Lease Interest 2011 Ambulance	9,079	6,755	4,360
Lease Principal 2012 Ladder Truck(Aerial)	104,767	106,689	109,180

Expenditures (continued)	2013 Final	2014 Forecast	2015 Budget
Lease Interest 2012 Ladder Truck(Aerial)	26,985	24,550	22,060
Lease Principal 2012 Tanker Truck	28,786	29,638	30,330
Lease Interest 2012 Tanker Truck	3,527	2,852	2,170
Vehicles - Other	61,090	-	29,080
Vehicles - Pumpers (3)	-	-	1,910,000
Capital Equipment	-	46,834	-
Computer Equipment	14,278	-	-
Construction	203,290	12,000	600,000
Construction Lease Principal	-	-	45,000
Construction Lease Interest	-	-	10,880
General Fund Transfer	285,000	285,000	285,000
Total Expenditures	818,630	650,793	3,460,790
Total Revenue Over(Under) Expenditures	142,152	2,843,199	(2,417,630)
Projected Ending Available Fund Balance	622,555	3,465,754	1,048,124

Discussion

Committee Coordination

The 2015 Fire Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent.

Financial

The 2015 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 2015 Fire Sales Tax Revenue budget is established at \$1,043,160 and is comprised of \$907,160 in sales tax, \$105,000 from the sale of retired equipment and \$30,000 from Liberty Hospital. Resources from 2014 lease/purchase borrowing in the amount of \$2,562,000 will be secured from fund balance. The 2014 lease/purchase revenues are to be used in 2015 for the purchase of three new pumpers.

Budgeted expenditures and transfers total \$3,460,790. They are comprised of \$500,210 in debt service payments, \$285,000 transfer into the General Fund to support fire staffing, \$29,080 for the acquisition of a fleet vehicle, other capital equipment in the amount of \$38,500, \$98,000 is allocated for building maintenance, \$1,910,000 is allocated for the purchase of three new pumpers and \$600,000 for Fire Station repairs.

Comparing revenues to expenditures, you will find an unfavorable balance of \$2,417,630. This is due to the timing of the lease revenues being received in 2014 and the related purchases made in 2015.

The 2015 anticipated fund balance is \$1,048,124. That amount will be carried over for future year usage.

PARK SALES TAX FUND

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

The following provides budgetary detail and discussion on the 2015 Parks Sales Tax Fund.

Comparative Table

	2013 Final	2014 Forecast	2015 Budget
Beginning Fund Balance	343,840	324,473	332,768
Revenues			
Sales Tax	956,429	1,038,850	1,045,730
Sales Tax Transfers	(124,329)	(138,910)	(138,570)
Interest	665	500	500
Miscellaneous	-	16	-
Bond Proceeds	860,506	-	-
MO Dept of Conservation Grant	-	-	58,500
Healthy Communities Project Local Grants	15,000	15,000	15,000
Total Revenues	1,708,270	915,456	981,160
Expenditures			
Park Fund Transfer - Parks	211,068	251,452	252,760
Park Fund Transfer - Community Center	78,029	204,382	159,880
Park Fund Transfer -Sports Complex	79,406	32,936	-
Community Center Lease	1,042,745	-	-
CC Lease Interest	-	23,313	19,800
CC Lease Principal	-	158,000	160,000
Recreation Software System	23,026	-	-
Financial Services	186	-	-
Bond Cost of Issuance	15,777	-	-
Community Center Feasibility Study	14,400	2,000	-
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	-	5,000	128,500
Clay Ridge Trail Connection	-	12,000	-
Project: Trail design and Costing	-	-	75,000
Project: LCC Flooring Replacement	-	-	70,000
Project: Land Acquisition (neighborhood park)	-	-	40,000
Project: Bennett and City Park planning	-	-	40,000
Capital Equipment	-	93,079	50,500
Capital Sales Tax Fund Repayment	-	100,000	100,000
Total Expenditures	1,727,637	907,162	1,121,440
Total Revenue Over(Under) Expenditures	(19,367)	8,295	(140,280)
Total Ending Fund Balance	324,473	332,768	192,488
Less: Reservation of Fund Balance			
Encumbrances	8,000	-	-
Net Ending Fund Balance	316,473	332,768	192,488

Discussion

Committee Coordination

The 2015 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 2015 Parks Sales Tax Revenue budget is established at \$981,160. Of that amount, \$907,160 is due to sales tax revenues and \$73,500 from Grant sources.

The total 2015 budgeted expenditures and transfers total \$1,121,440. Funds in the amount of \$412,640 will be transferred out to the Park Fund to support those operations. Also funded is \$179,800 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. \$429,000 will be used for Park system improvements, planning, vehicles and equipment.

Projected income is unfavorable to expenditures and this fund will operate with a \$140,280 deficit. Year end fund balance is projected to be \$292,488.

Additional information on the Special Purpose Sales Tax Funds can be obtained via this link:

<http://www.ci.liberty.mo.us/DocumentCenter/View/19998>

ECONOMIC DEVELOPMENT SALES TAX FUND

Authorized under RSMo 67.1305 and approved by Liberty voters on November 4, 2014 at 3/8¢ for a term of April 1, 2015 to March 31, 2035, the revenues from the Economic Development Sales Tax will primarily be used to complete the construction of South Liberty Parkway – Phase II and provide funding for infrastructure improvements to Liberty’s Historic Downtown, but will also provide some nominal General Fund relief. The following provides budgetary detail and discussion on the 2015 Economic Development Sales Tax Fund.

Comparative Table

	<u>2013 Actual</u>	<u>2014 Forecast</u>	<u>2015 Budget</u>
Beginning Fund Balance	-	-	-
Revenues			
Eco/Dev Sales Tax	-	-	1,050,950
Bond Proceeds	-	-	27,115,000
Total Revenues	-	-	28,165,950
Total Resources	-	-	28,165,950
Expenditures			
<u>Bond Projects</u>			
Project Construction	-	-	13,350,000
Cost of Issuance	-	-	415,000
Total Bond Projects	-	-	13,765,000
<u>Pay-As-You-Go Expenditures</u>			
Eco/Dev Expenditures	-	-	95,000
Total Pay-As-You-Go-Expenditures	-	-	95,000
Revenue Over(Under) Expenditures	-	-	14,305,950
Ending Fund Balance	-	-	14,305,950

Financial

Being a new tax to the City, this revenue source will not become applicable to retail sales until April 1, 2015. A five member board will administer the tax and make recommendations to the City Council on its usage. The City Council is the final approving authority of expenditures. The tax is not considered an economic development tax unless recommended by the governing board and approved by the Council. Said recommendation and approval is not expected to occur, so the revenue amount shown is gross collection absent of TIF diversion.

Based on the partial year (3/4ths) of implementation, the tax is anticipated to collect \$1,050,950 in 2015 revenues. The sales tax revenues will be used to pay bond debt. It is anticipated the City will issue \$27,115,000 in General Obligation/Special Obligation bonds in 2015. Combined with the sales tax collection, this fund will enjoy \$28,165,950 in total 2015 resources.

General Obligation Bond proceeds applicable to the South Liberty Parkway – Phase II project are anticipated to be \$12,985,000. While the debt associated with General Obligation bonds are normally paid back by a property tax debt levy, these bonds will be paid back by sales tax revenues from this fund. Special Obligation Bond proceeds for South Liberty Parkway are budgeted at \$9,040,000. The combined borrowing for the South Liberty Parkway is project is \$22,025,000. Special Obligation Bonds in the amount in \$5,090,000 will be issued for the Downtown infrastructure improvements.

Total 2015 expenditures for the Economic Development Sales Tax Fund are budgeted at \$13,860,000. \$13,350,000 is applicable to the South Liberty Parkway and Downtown projects and assumes that 50% of each project will be expended in 2015 and 2016. Bond issuance costs are estimated to be \$415,000. Certain economic development costs previously funded in the General Fund now will be sourced from the Economic Development Sales Tax Fund. This will provide \$95,000 in General Fund relief.

TRANSIENT GUEST TAX

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

Comparative Table

	<u>2013 Actual</u>	<u>2014 Forecast</u>	<u>2015 Budget</u>
Beginning Fund Balance	-	-	-
Revenues			
Taxes	-	-	126,000
Total Revenues	-	-	126,000
Total Resources	-	-	126,000
Expenditures			
Overtime	-	-	19,030
Celebration Liberty	-	-	10,500
Fees	-	-	5,500
HDLI Contract	-	-	30,000
Miscellaneous	-	-	60,970
Total Expenditures	-	-	126,000
Total Revenue Over(Under) Expenditures	-	-	-
Ending Fund Balance	-	-	-

Financial

Being a new tax, the Transient Guest Tax will not become effective until April 1, 2015.

In 2015, the tax is expected to generate \$126,000 in revenues. Expenditures are anticipated to be \$126,000. \$65,030 of that amount reflects tourism expenditures previously funded within the General Fund. \$60,970 of the total expenditure budget is being held in contingency and will be allocated to other tourism purposes in 2015.

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 2015 budget for each of these funds.

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

The Water and Wastewater funds have additional operating requirements attached to bond covenants applicable to outstanding revenue bonds. These covenants require that net operating income (operating revenues less operating expenditures) must exceed debt service payments by 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.

Comparative Tables

Water Fund

	<u>2013 Final</u>	<u>2014 Forecast</u>	<u>2015 Budget</u>
Income			
User Fee Income	4,839,577	4,882,634	4,963,090
Interest Earnings	7,416	5,556	5,840
Other Income	148,693	111,140	102,500
Capital Contributions - Non Cash	276,174	-	-
Total Income	<u>5,271,860</u>	<u>4,999,330</u>	<u>5,071,430</u>
Operating Expense			
Total Expense	5,831,927	5,959,227	6,188,060
Add: Capital Charged Back of Minor Equipment	-	-	-
Less: Interest Expense	99,748	102,640	88,140
Less: Depreciation/Amortization	1,045,037	1,055,000	1,080,000
Less: Capital	1,184,004	1,187,720	1,183,500
Total Operating Expense	<u>3,503,138</u>	<u>3,613,867</u>	<u>3,836,420</u>
Operating Income	<u>1,768,722</u>	<u>1,385,463</u>	<u>1,235,010</u>
Operating Income For Ratio Calculation	<u>1,492,548</u>	<u>1,385,463</u>	<u>1,235,010</u>
Total Debt	<u>544,748</u>	<u>556,140</u>	<u>557,270</u>
	274%	249%	222%
Ending Water Operating and Water Capital Funds Combined Cash	1,639,873	1,262,283	756,523
45 Days Cash Outflow	590,165	604,631	629,761

WATER FUND OPERATIONS			
	2013 Final	2014 Forecast	2015 Budget
Beginning Cash Balances	1,192,403	956,199	597,802
Total Operating Revenue	5,271,860	4,999,330	5,071,430
OPERATING EXPENSES			
Total Finance Utility Billing	236,451	298,318	328,070
Total Water System Maintenance	930,664	928,950	976,280
Total Water Supply and Processing	2,032,639	2,080,673	2,190,040
Total Water Administration	2,632,173	2,651,286	2,693,670
TOTAL WATER OPERATING EXPENSES	5,831,927	5,959,227	6,188,060
REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENSES	(560,067)	(959,897)	(1,116,630)
TOTAL CASH INFLOW	4,995,686	4,999,330	5,071,430
TOTAL CASH OUTFLOW	4,786,890	4,904,227	5,108,060
TOTAL CASH GENERATED/(CONSUMED) BEFORE DEBT SERVICE	208,796	95,103	(36,630)
TOTAL DEBT SERVICE PRINCIPAL	445,000	453,500	469,130
CASH INFLOW FAVORABLE/(UNFAVORABLE) TO CASH OUTFLOW	(236,204)	(358,397)	(505,760)
Ending Cash Balance	956,199	597,802	92,042
WATER CAPITAL FUND			
Beginning Cash Balance	635,704	683,674	664,481
Total Revenues	1,184,004	1,192,621	1,183,500
TOTAL - ALL CAPITAL EXPENSES	1,136,034	1,211,814	1,183,500
Capital Fund Income/(Loss)	47,970	(19,193)	-
Ending Cash Balance	683,674	664,481	664,481

Wastewater Fund

	2013 Final	2014 Forecast	2015 Budget
Operating Fund			
User Fee Income	7,426,246	7,545,393	8,012,640
Interest Earnings	154,048	146,088	139,920
Other Income	5,863	241	5,860
Contributed Capital - Non Cash	334,925	-	-
Total Operating Income	7,921,082	7,691,722	8,152,560
Total Expense	7,574,110	8,081,117	8,832,288
Less: Interest Expense	406,515	368,598	359,528
Less: Depreciation/Amortization	754,439	789,000	775,460
Less: Capital	1,212,070	1,157,220	980,000
Total Operating Expense	5,201,086	5,766,299	6,717,300
Operating Income	2,719,996	1,925,424	1,435,260
Operating Income for Ratio Calculation	2,385,071	1,925,424	1,435,260
Total Debt	1,021,515	1,053,161	1,025,488
Bond Ratio	2	2	1
Ending Combined Cash	1,761,827	729,744	1,266,316
45 days Cash Out Flow - Excludes Principal Costs	840,781	899,028	993,308

WASTEWATER OPERATING FUND	2013 Final	2014 Forecast	2015 Budget
Beginning Cash Balance	1,249,209	1,394,832	1,109,875
OPERATING REVENUE			
TOTAL OPERATING REVENUE	7,921,082	7,691,722	8,158,420
OPERATING EXPENSES			
Total Finance Utility Billing Expenses	286,468	349,768	423,130
Total Wastewater System Maintenance Expenses	609,540	678,537	764,940
Total Wastewater Treatment Expenses	3,937,676	4,397,657	5,130,990
Total Wastewater Administration Expenses	2,740,426	2,655,155	2,513,228
TOTAL WASTEWATER EXPENSES	7,574,110	8,081,117	8,832,288
Add: Prior Year Encumbrances	-	3,437	-
Total Expenses and Encumbrances	7,574,110	8,084,554	8,832,288
REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENSES	346,972	(392,831)	(673,868)
TOTAL CASH INFLOW	7,580,294	7,691,722	8,152,560
TOTAL CASH OUTFLOW	6,819,671	7,292,117	8,056,828
TOTAL CASH GENERATED/(CONSUMED) BEFORE DEBT SERVICE	760,623	399,606	95,732
TOTAL DEBT SERVICE PRINCIPAL	615,000	684,373	665,960
CASH INFLOW FAVORABLE/(UNFAVORABLE) TO CASH OUTFLOW	145,623	(284,767)	(570,228)
Total Ending Cash Balance	1,394,832	1,110,065	539,647
WASTEWATER CAPITAL FUND			
Beginning Cash Balance	103,057	366,994	(380,321)
Total Revenues	1,212,070	1,157,220	2,086,990
Total Capital Expenses	948,133	1,904,535	980,000
Ending Cash Balance	366,994	(380,321)	726,669

Solid Waste Fund

	2013 Final	2014 Forecast	2015 Budget
Beginning Fund Balance	126,028	64,619	11,454
Total Revenues	1,342,975	1,411,261	1,507,890
Total Expenses	1,404,385	1,464,425	1,513,730
Revenue Favorable/(Unfavorable) to Expenses	(61,410)	(53,164)	(5,840)
Ending Fund Balance	64,619	11,454	5,614

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

2015 User Rate Recommendations

Based on the above list of action items and the 2015 financial requirements, the Budget Committee recommended to the City Council the following rate adjustments:

Bottom-line Impact – 4.7% increase equaling \$4.24 per month for the **average** utility customer

Individual elements

- Water – 2% increase, representing an additional \$0.58 per month
- Wastewater – 5.92% increase, representing an additional \$2.73 per month
- Solid Waste – 7% increase, representing an additional of \$0.93 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 rates increased 4.9%. The 2015 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 2015 user rate structure will be as follows:

	Base for 2014	2015 Recommended Increase
<u>Water</u>		
Monthly Customer Charge	5.65	5.76
Volume Charges		
Minimum - under 1,001 gals	2.72	2.77
First 1,001 to 2,000 gals	5.82	5.94
Next 18,000 gals	4.77	4.87
Next 80,000 gals	4.33	4.42
Over 100,000 gals	3.38	3.45
<u>Wastewater</u>		
Monthly Customer Charge	5.95	6.30
Volume Charges		
First 1,000 gals	5.04	5.34
Over 1,000 gals	10.99	11.64
<u>Solid Waste</u>		
Per Household	13.32	14.25
Sales Tax Percent on Water	1%	1%

Efficiency Improvements to the System

Significant improvements have been implemented to the Utility systems over the last 8 years. Please review the following link to see that comprehensive list. <http://www.ci.liberty.mo.us/DocumentCenter/View/19999>. This link also provides additional information on the 2015 Utility Budgets.

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 2015 budget.

Dan Estes
Assistant City Administrator/Finance Director

Curt Wenson
City Administrator

Attachments

FISCAL POLICIES



FISCAL POLICIES

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

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

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

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

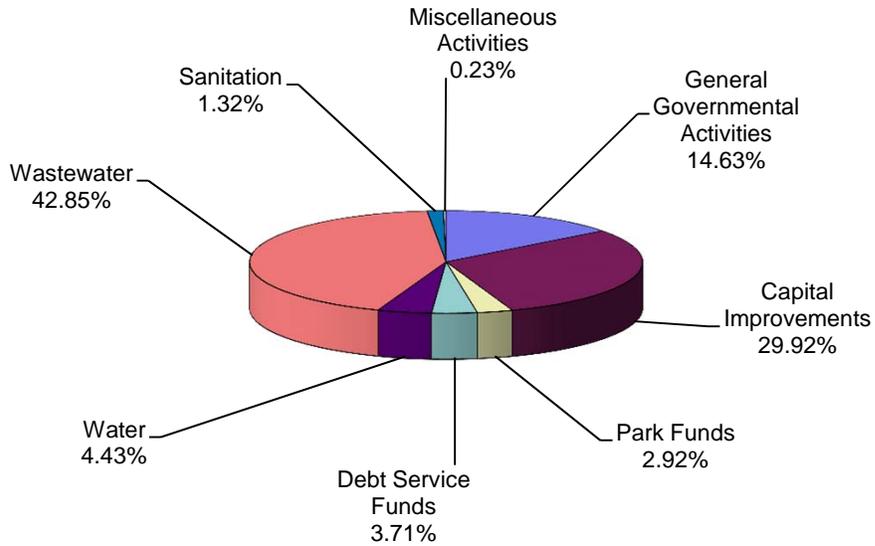
City of Liberty, Missouri
Recap of Revenue
Fiscal Year 2015

Revenue Source	Budget Amount	% of Total
Total Revenue By Fund		
General Fund	\$ 16,753,580	14.63%
Limited Capital - Grant Funds	-	0.00%
Economic Development Sales Tax Fund	28,165,950	24.60%
Capital Sales Tax Fund	2,201,110	1.92%
Transportation Sales Tax Fund	1,860,280	1.62%
Parks Sales Tax Fund	981,160	0.86%
Capital Construction Bond	-	0.00%
Fire Sales Tax Fund	1,043,160	0.91%
Cable Reserve Fund	210	0.00%
Park Operating Fund	3,338,630	2.92%
Transient Bed Tax	126,000	0.11%
Police Training Fund	18,000	0.02%
Cemetery Maintenance Fund	41,400	0.04%
Fairview Cemetery Trust Fund	6,900	0.01%
Mt. Memorial Cemetery Trust Fund	130	0.00%
Frank Hughes Memorial Trust Fund	100	0.00%
Loss Control Fund	66,600	0.06%
TIF Debt Service Fund	4,252,140	3.71%
NID Debt Service Fund	-	0.00%
PFA Debt Service Fund	-	0.00%
Water Operating Fund	5,071,430	4.43%
Water Capital Fund	-	0.00%
Wastewater Operating Fund	8,158,420	7.13%
Wastewater Capital Fund	40,899,380	35.72%
Sanitation Fund	1,507,890	1.32%
	<u>\$ 114,492,470</u>	<u>100.00%</u>

City of Liberty, Missouri
Recap of Revenue
Fiscal Year 2015

Revenue Source	Budget Amount	% of Total
Total Revenue By Activity		
General Governmental Activities	\$ 16,753,580	14.63%
Capital Improvements	34,251,870	29.92%
Park Funds	3,338,630	2.92%
Debt Service Funds	4,252,140	3.71%
Water	5,071,430	4.43%
Wastewater	49,057,800	42.85%
Sanitation	1,507,890	1.32%
Miscellaneous Activities	259,130	0.23%
	<u>\$ 114,492,470</u>	<u>100.0%</u>

2015 REVENUE BY ACTIVITY



Property Taxes



Percentage of 2015 Proposed Property Tax Revenue to Total Revenue **4.38%**

Authority State statute: Section 94.340, 90.500
 City ordinance: Ord. 10249, August 25, 2014

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

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

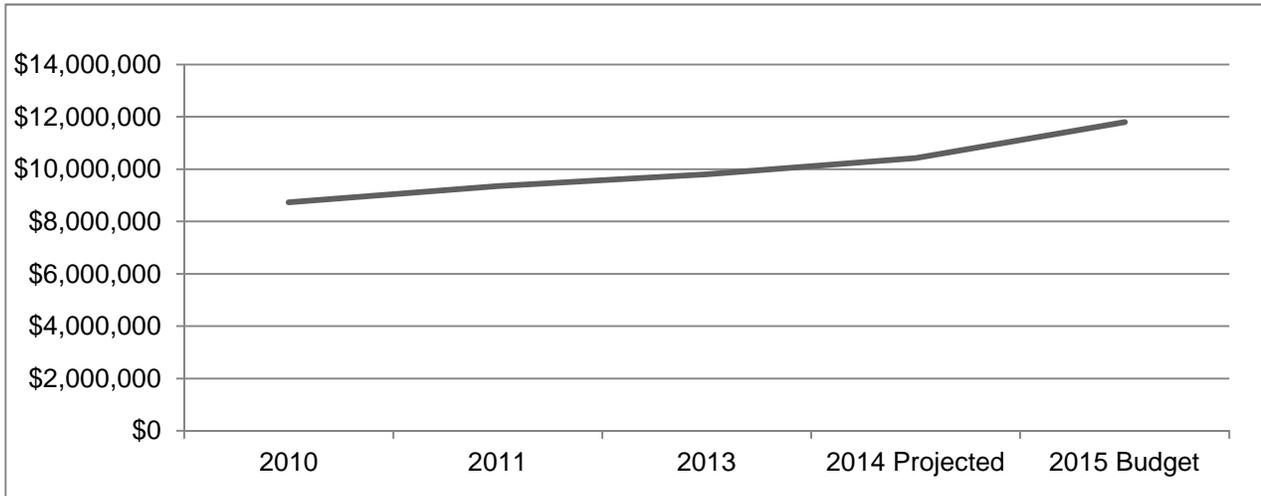
Tax Levy The City's tax rates per \$100 assessed valuation are:

	2014 Levy	Statutory Maximum	Vote Required
General	\$ 0.8570	\$ 0.8900	yes
Parks	0.1510	\$ 0.2000	yes
Total	\$ 1.0080		

Forecast Factors impacting revenue include population, income, and construction activity. Proposed revenue for 2015 is based on the City's current tax levy and 2014 assessed values as reported by the Clay County Assessor's Office.

Account # 3001 to 3009					
Fund Category	2011	2012	2013	2014 Projected	2015 Budget
General Fund	\$ 4,209,880	\$4,098,268	\$4,100,520	\$ 4,119,106	\$ 4,143,360
Park Funds	742,100	722,648	722,641	711,619	723,740
TIF Funds	119,066	153,978	149,898	141,180	153,180
TOTAL	\$ 5,071,046	\$4,974,894	\$4,973,059	\$ 4,971,905	\$ 5,020,280
Increase (decrease)		-1.90%	-0.04%	-0.02%	0.97%

Sales Taxes



Percentage of 2015 Proposed Sales Tax Revenue to Total Revenue

10.30%

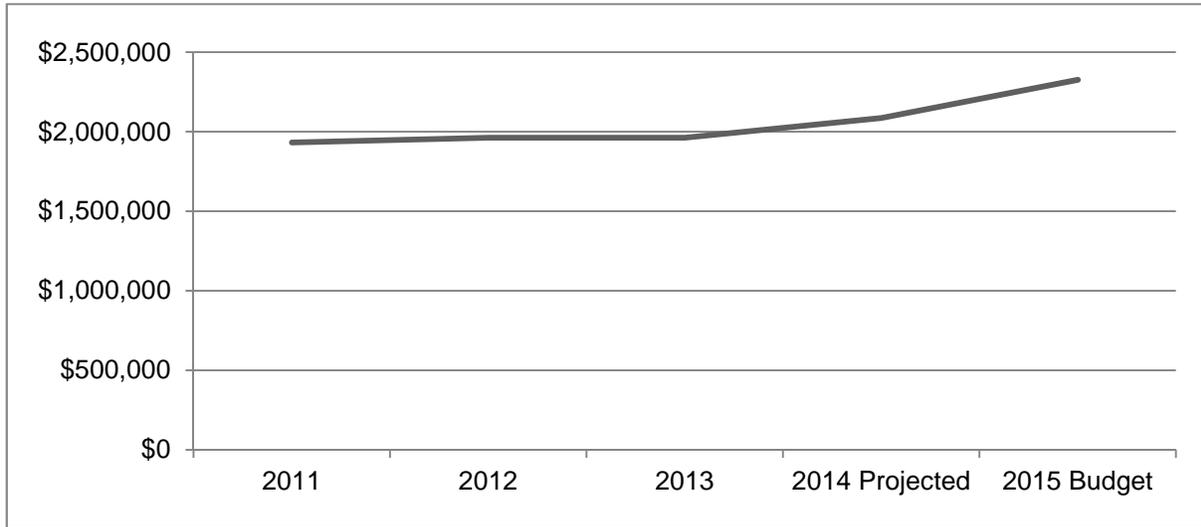
Authority State statute: Section 94.500 General, voter approved November 5, 1974
 Section 94.577 Capital Improvements, voter approved April 7, 1998
 Section 644.032 Parks, voter approved August 8, 2000
 Section 321.242 Fire, voter approved August 8, 2000
 Section 94.705 Transportation, voter approved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

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
Economic Development Sales Tax		0.38%	4/1/2015	3/31/2035
TOTAL		2.88%		

Forecast The increase in 2014 sales tax revenue was primarily due to the overall improving national economy. The 2015 budget shows a significant increase over 2014 projected revenue due to voter approval of the Economic Development Sales Tax and further development in TIF districts.

Account # 3021 to 3029					
Fund Category	2010	2011	2013	2014 Projected	2015 Budget
General	\$3,339,600	\$3,407,680	\$3,570,330	\$ 3,873,647	\$ 3,934,880
Capital Sales Tax	1,535,130	1,577,457	1,664,196	1,799,880	1,814,280
Transportation Sales Tax	1,532,095	1,570,063	1,658,386	1,799,880	1,814,280
Parks Sales Tax	768,283	788,724	832,100	899,940	907,160
Economic Dev Sales Tax	-	-	-	-	1,050,950
Fire Sales Tax	768,414	788,591	832,099	899,940	907,160
TIF Debt Service	784,314	1,219,651	1,249,288	1,147,810	1,364,290
TOTAL	\$8,727,836	\$9,352,166	\$9,806,398	\$ 10,421,097	\$ 11,793,000
Increase (Decrease)		7.15%	4.86%	6.27%	13.16%

Electric Franchise Fees



Percentage of 2015 Proposed Electric Franchise Fee Revenue to Total Revenue **2.03%**

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

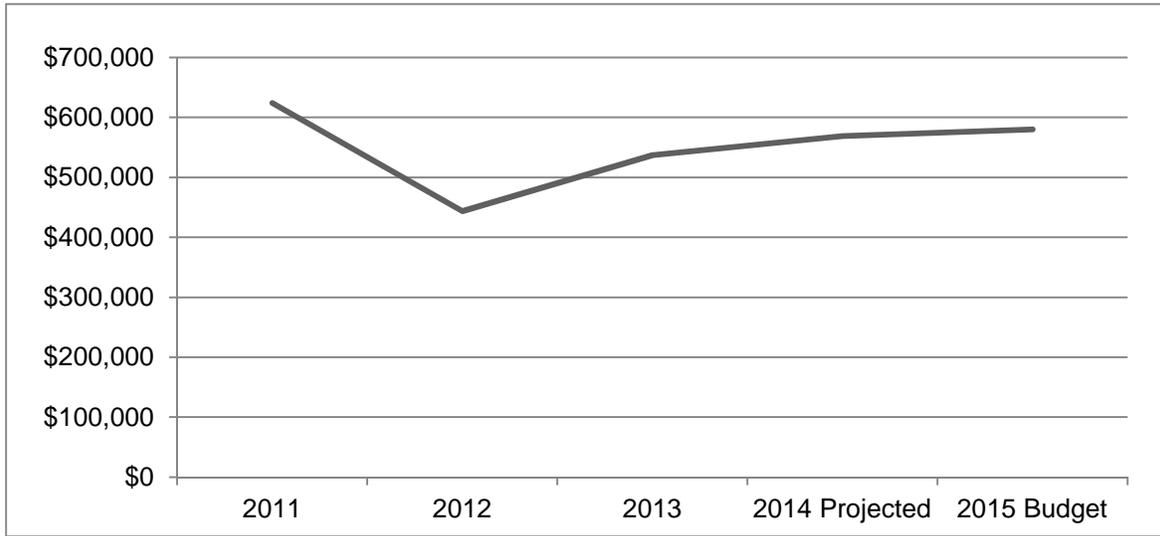
Description A gross receipts tax levied on the sale of electrical energy to residential, commercial, and industrial customers.

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

Forecast Factors impacting revenue include temperature, population and utility rates. The 2015 budget does not reflect a change in rates for the coming year over projected and assumed historical usage. The 2015 budget reflects normalized summer demand.

Account # 3011					
Fund Category	2011	2012	2013	2014 Projected	2015 Budget
General Fund	\$ 1,930,977	\$ 1,961,529	\$ 1,962,099	\$ 2,086,000	\$ 2,325,600
Increase/(decrease)		1.58%	0.03%	6.31%	11.49%

Gas Franchise Fees



Percentage of 2015 Proposed Gas Franchise Fee Revenue to Total Revenue

0.51%

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

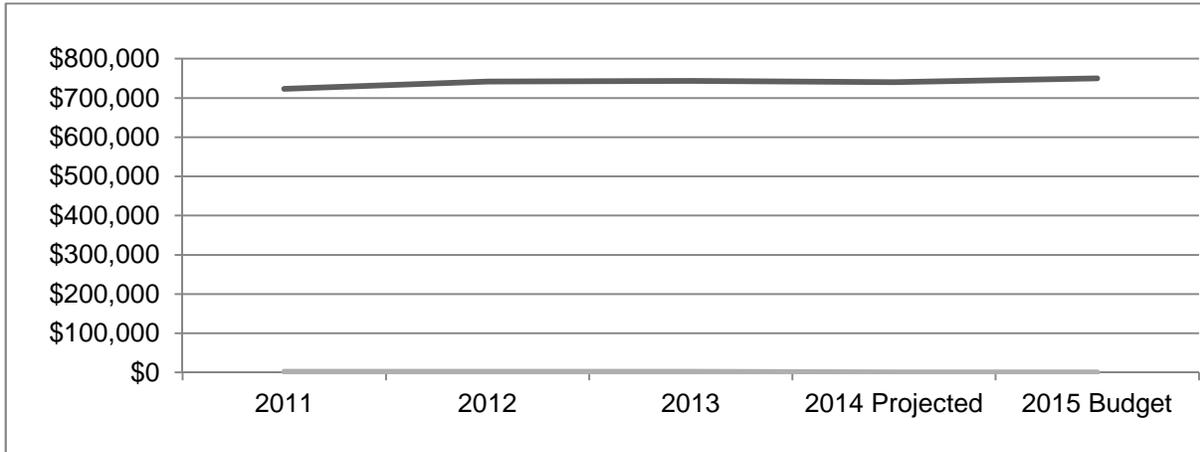
Description A gross receipts tax levied on the sale of natural gas to residential, commercial, and industrial customers.

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

Forecast Factors impacting revenue growth include temperature, population and changes in utility rates. The 2015 budget reflects an increase from 2014 projections and is reflective of improved natural gas pricing and normalized usage/demand.

Account # 3012					
Fund Category	2011	2012	2013	2014 Projected	2015 Budget
General Fund	\$ 623,814	\$ 443,545	\$ 537,224	\$ 568,891	\$ 580,000
Increase/(decrease)		-28.90%	21.12%	5.89%	1.95%

Gasoline Tax



Percentage of 2015 Proposed Gasoline Tax Revenue to Total Revenue

0.66%

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

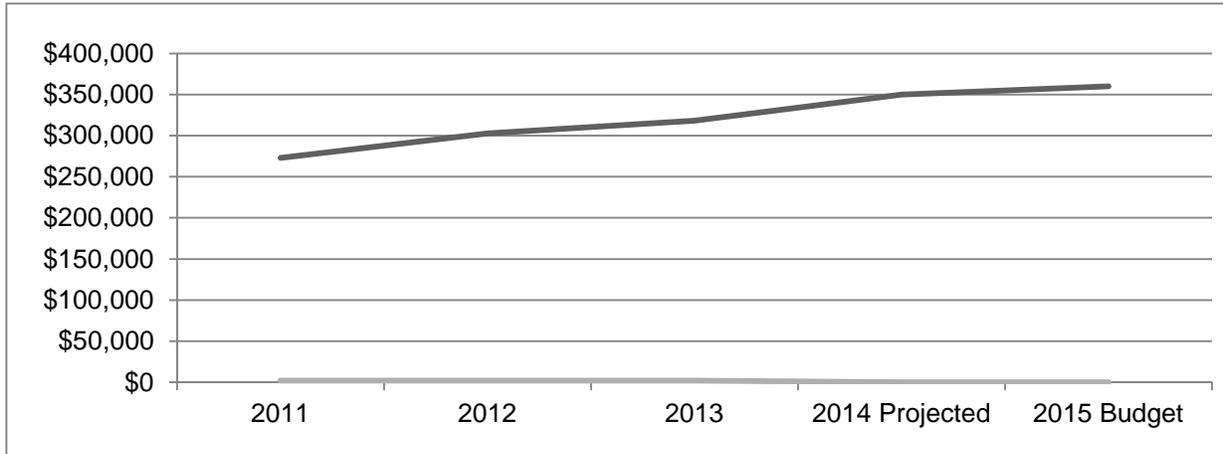
The current tax rate of \$0.17/gal became effective on 4/1/96.

Forecast

The 2015 proposed budget increased slightly from 2014 projections and assumes that due to the lower cost of fuel, usage will increase.

Account # 3034					
Fund Category	2011	2012	2013	2014 Projected	2015 Budget
General Fund	\$723,182	\$ 742,173	\$743,817	\$ 740,000	\$ 750,000
Increase (decrease)		2.63%	0.22%	-0.5%	1.35%

Vehicle Tax



Percentage of 2015 Proposed Vehicle Tax Revenue to Total Revenue **0.31%**

Authority State statute: 94.560
City ordinance: N/A

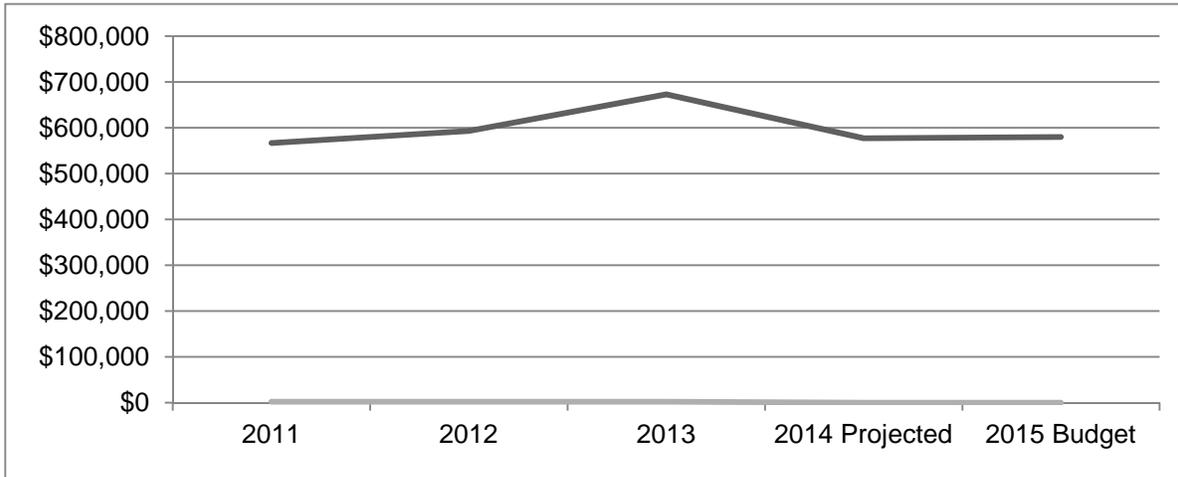
Description The City share of the State of Missouri Motor Vehicle Sales Tax. Amounts are distributed to cities based on where the vehicle is titled.

Tax Levy N/A

Forecast The 2015 budget assumes a slight increase based on the economy and trend of actual receipts.

Account # 3035					
Fund Category	2011	2012	2013	2014 Projected	2015 Budget
General Fund	\$ 272,967	\$ 302,590	\$ 318,159	\$ 350,000	\$ 360,000
Increase (decrease)		10.85%	5.15%	10.01%	2.86%

Fines and Forfeitures



Percentage of Proposed 2015 Fines and Forfeitures Revenue to Total Revenue **0.51%**

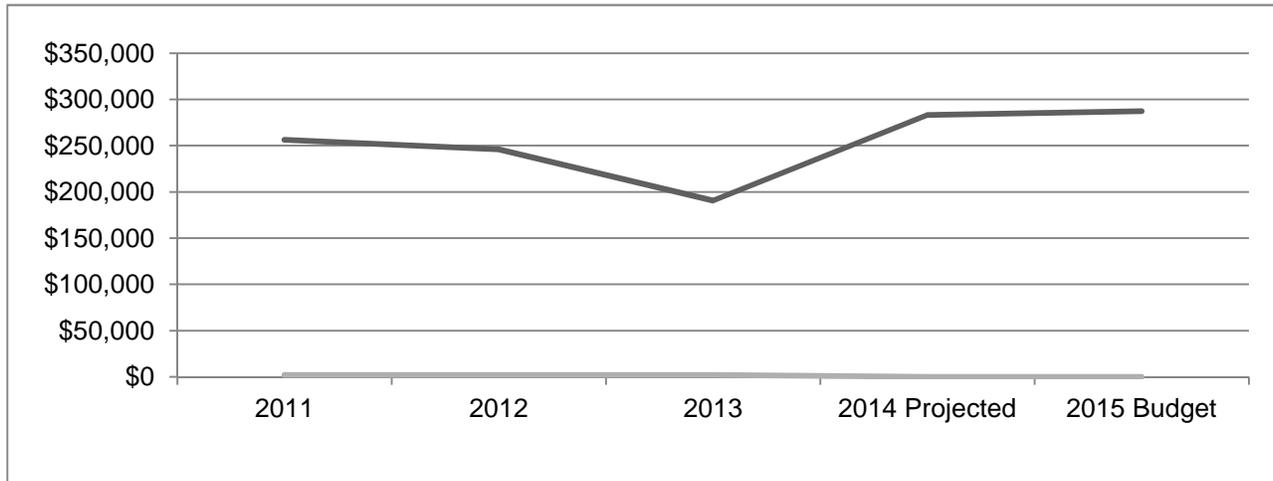
Authority State statute: N/A
 City ordinance: Ord. 4521, June 14, 1982
 Ord. 4956, April 22, 1985
 Ord. 7268, June 24, 1996

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 2015 are projected to remain consistent with 2014 results. Police staffing levels have not allowed for support of a traffic unit.

Account # 3350 to 3357					
Fund Category	2011	2012	2013	2014 Projected	2015 Budget
General Fund	\$ 567,055	\$ 593,330	\$ 673,058	\$ 577,382	\$ 580,000
Increase (decrease)		4.63%	13.44%	-14.22%	0.45%

Construction and Development Fees



Percentage of Proposed 2015 Construction and Development Fee Revenue to Total Revenue **0.25%**

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

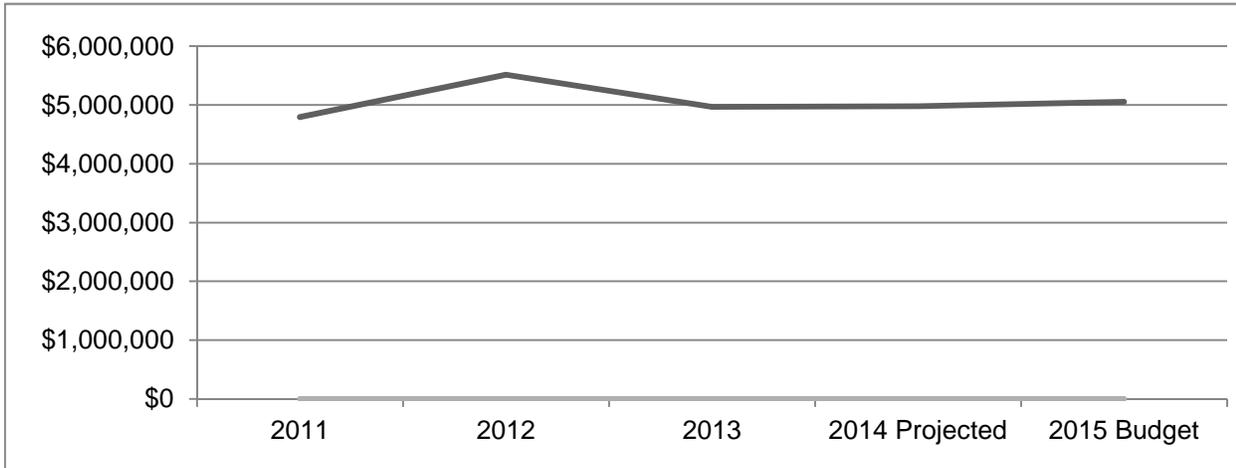
Description Includes building permits, charges for engineering services, and planning and inspection fees.

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	2011	2012	2013	2014 Projected	2015 Budget
General Fund	\$ 256,475	\$ 246,138	\$ 190,549	\$ 283,221	\$ 287,200
Increase (decrease)		-4.03%	-22.58%	48.63%	1.40%

Water Sales



Percentage of Proposed 2015 Water Sales Revenue to Total Revenue

4.42%

Authority

State statute: N/A
 City ordinance: Ord. 10305, December 15, 2014

Description

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

Fee Schedule

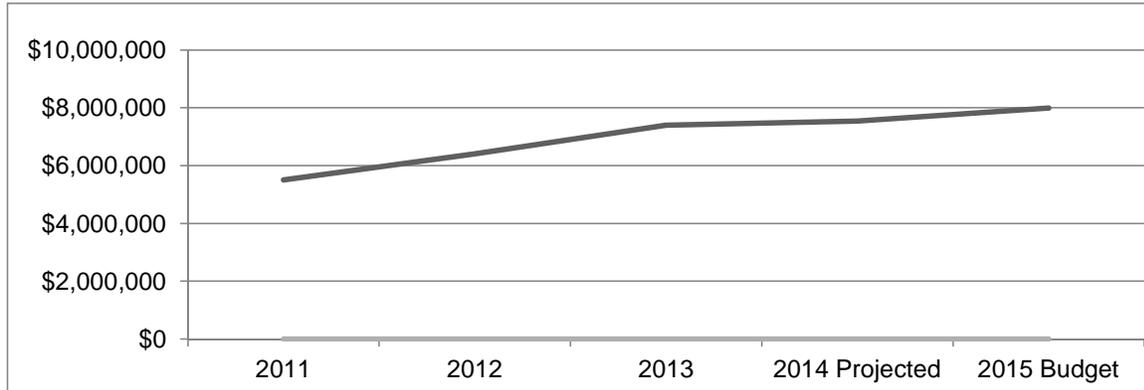
As of January 1, 2015 monthly residential water rates will be:
 Monthly Customer Charge: \$5.76
 Minimum: \$2.77
 First 2,000 gal.: \$5.94 per 1,000 gal.
 Next 18,000 gal.: \$4.87 per 1,000 gal.
 Next 80,000 gal.: \$4.42 per 1,000 gal.
 Over 100,000 gal.: \$3.45 per 1,000 gal.

Forecast

The 2015 budget reflects historical water usage applied to necessary user rate adjustments required to meet bond covenants and the generation of capital improvement funds.

Account # 3901 to 3971					
Fund Category	2011	2012	2013	2014 Projected	2015 Budget
Water Sales	\$ 4,614,300	\$ 5,269,195	\$ 4,736,649	\$ 4,777,598	\$ 4,856,090
System Develop	54,515	73,278	71,914	27,749	40,000
Sales For Resale	127,473	172,391	159,331	171,919	160,000
Total	<u>\$ 4,796,288</u>	<u>\$ 5,514,864</u>	<u>\$ 4,967,894</u>	<u>\$ 4,977,266</u>	<u>\$ 5,056,090</u>
Increase (Decrease)		14.98%	-9.92%	0.19%	1.58%

Wastewater Charges



Percentage of Proposed 2015 Wastewater Charges Revenue to Total Revenue

7.00%

Authority State statute: N/A
 City ordinance: Ord. 10306, December 15, 2014

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

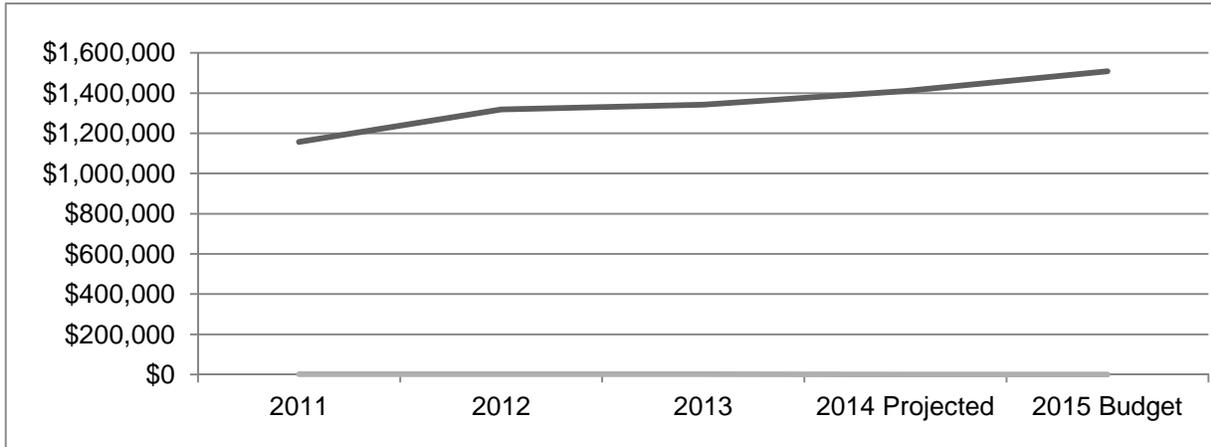
Fee Schedule Monthly rates January 1, 2015
 Monthly Customer Charge \$6.30
 Minimum Volume Charge \$5.34
 1,001 Gallons or More \$11.64 per 1,000 gallons

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 2015 budget reflects historical wastewater usage applied to current user rates subject to adjustment solely due to possible increases in KCMO wastewater treatment costs.

Account # 3901 to 3975					
Fund Category	2011	2012	2013	2014 Projected	2015 Budget
Wastewater Charges	\$ 5,504,590	\$6,412,568	\$7,397,515	\$ 7,539,689	\$ 7,992,640
Connection Fees	22,850	30,491	28,731	5,704	20,000
	\$ 5,527,440	\$6,443,059	\$7,426,246	\$ 7,545,393	\$ 8,012,640
Increase (decrease)		16.49%	15.36%	1.92%	6.01%

Solid Waste and Recycling Charges



Percentage of 2015 Proposed Solid Waste Fee Revenue to Total Revenue **1.32%**

Authority State statute: N/A
 City resolution: Res. 2715 December 15, 2014

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.

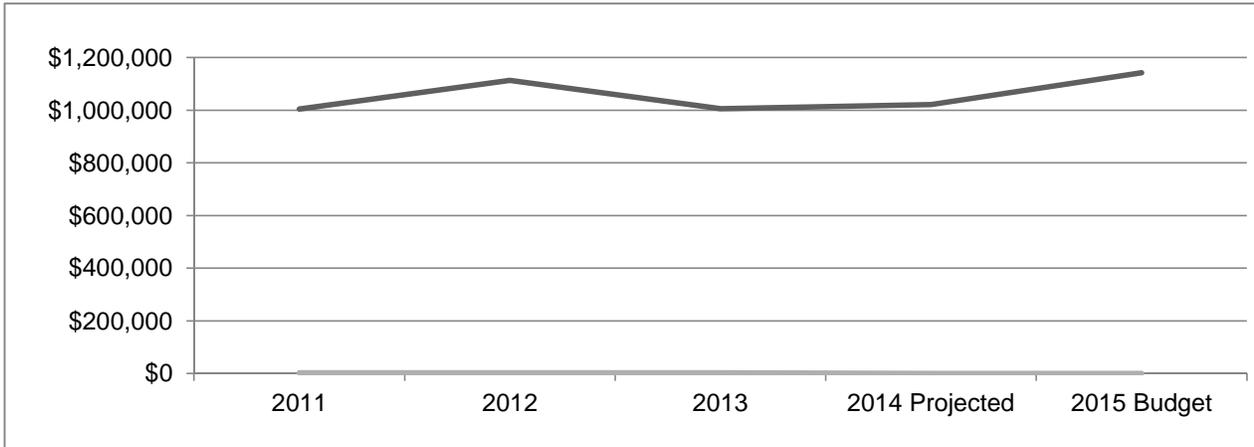
Fee Schedule Rates as of January 1, 2015:

 Monthly customer charge: \$14.25
 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					
Fund Category	2011	2012	2013	2014 Projected	2015 Budget
Solid Waste Fund	\$1,156,493	\$ 1,317,865	\$1,342,421	\$ 1,411,087	\$ 1,507,740
Increase (decrease)		13.95%	1.86%	5.12%	6.85%

Sports Complex/Sports Programs



Percentage of Proposed 2015 Fountain Bluff Sports Complex Revenue to Total Revenue

1.00%

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

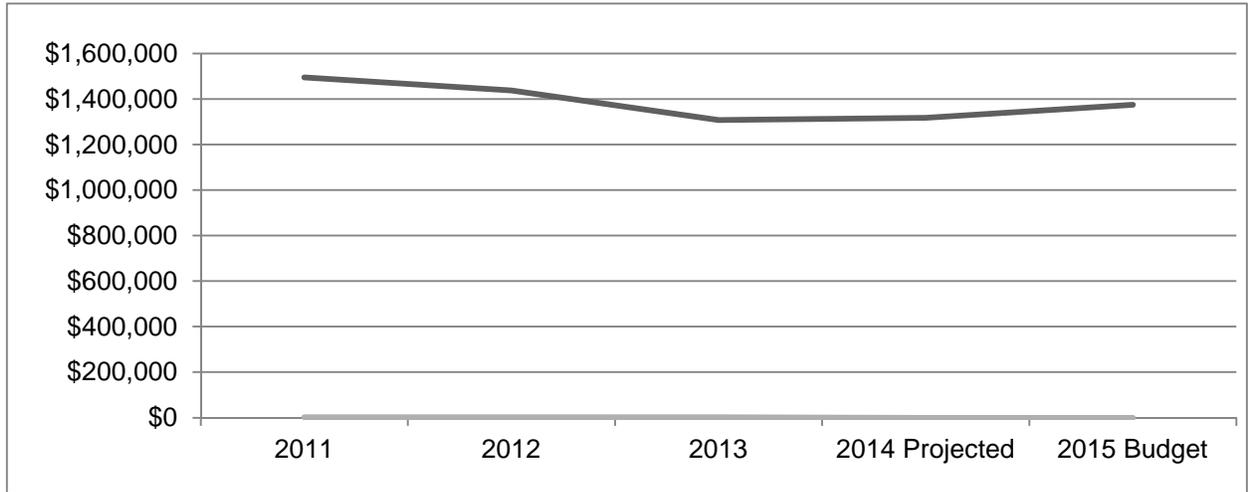
Description Includes revenue for competitive and recreational programs as well as revenues from facility rentals, concessions, and gate admissions.

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

Forecast The 2015 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	2011	2012	2013	2014 Projected	2015 Budget
Sports Complex/Sports Programs	\$ 1,004,844	\$ 1,113,120	\$1,005,200	\$ 1,020,839	\$ 1,142,300
Increase (decrease)		10.78%	-9.70%	1.56%	11.90%

Community Center



Percentage of 2015 Proposed Community Center Revenue to Total Revenue

1.20%

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 2015 budget reflects historical trends of total user fees.

Account # 8001 to 8810					
Fund Category	2011	2012	2013	2014 Projected	2015 Budget
Community Center	\$ 1,494,725	\$ 1,437,830	\$ 1,308,665	\$ 1,318,358	\$ 1,374,840
Increase (decrease)		-3.81%	-8.98%	0.74%	4.28%

GENERAL FUND

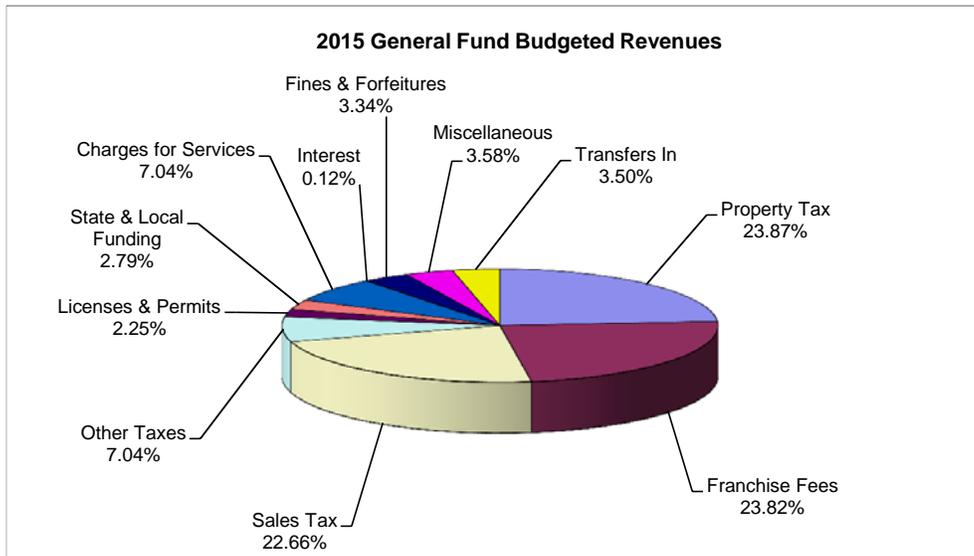
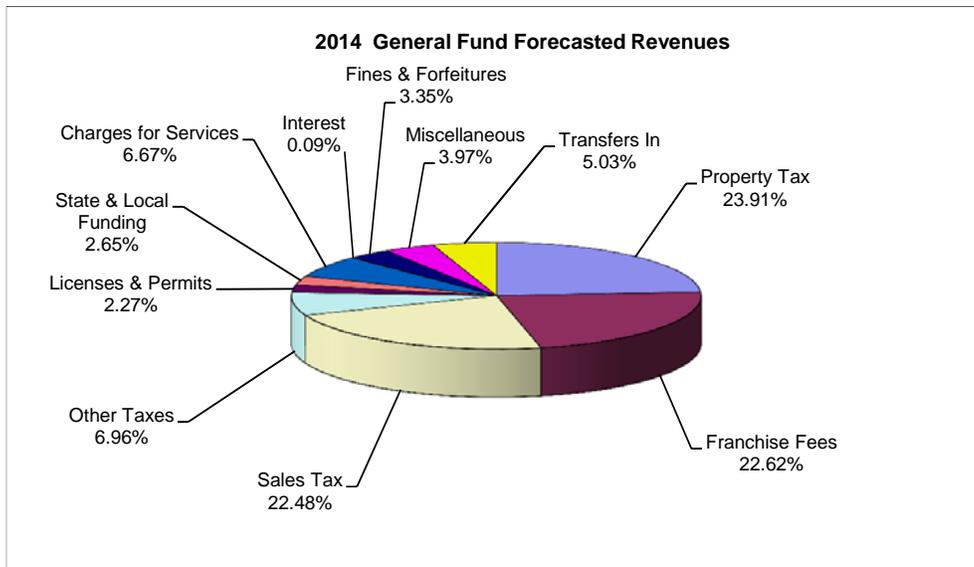
City of Liberty, Missouri
General Fund Summary
Fiscal Year 2015

	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES					
Property Tax	\$ 4,209,880	\$ 4,098,268	\$ 4,100,520	\$ 4,119,106	\$ 4,143,360
Franchise Fees	3,878,489	3,731,525	3,761,816	3,896,843	4,135,600
Sales Tax	3,339,600	3,407,680	3,570,330	3,873,647	3,934,880
Other Tax	1,086,671	1,149,766	1,171,054	1,199,552	1,222,500
License & Permits	443,914	270,114	318,504	390,357	389,800
Operating Grants	355,892	493,669	582,858	457,203	484,520
Charges for Services	1,079,856	1,203,842	1,024,197	1,148,456	1,222,220
Interest	14,148	17,210	11,855	15,673	20,000
Fines & Forfeitures	567,055	593,330	673,058	577,382	580,000
Miscellaneous	725,265	410,270	2,055,253	684,105	620,700
Transfers In	426,000	336,000	354,000	866,800	608,020
Total Revenues	\$ 16,126,770	\$ 15,711,672	\$ 17,623,446	\$ 17,229,124	\$ 17,361,600

EXPENDITURES					
Council	\$ 120,343	\$ 128,459	\$ 125,084	\$ 140,080	\$ 141,400
Administration	908,693	862,113	1,023,567	1,139,611	1,294,720
Human Resources	234,591	210,410	227,406	231,159	233,500
Finance	651,990	688,504	684,413	761,579	755,820
Police	4,649,102	4,713,095	5,778,506	6,239,874	5,278,110
Fire	3,818,928	4,003,060	4,235,199	4,397,740	4,576,960
Parks (Aging)	256,352	273,260	319,861	312,617	354,270
Public Works	2,324,328	2,387,503	2,510,266	2,381,515	2,402,490
Development	531,422	549,674	580,437	618,119	645,990
Information Services	1,361,794	1,329,977	1,512,268	1,409,620	1,609,430
City Wide Programs	302,170	506,210	419,853	333,616	26,250
Total Expenditures	\$ 15,159,714	\$ 15,652,265	\$ 17,416,859	\$ 17,965,530	\$ 17,318,940

GENERAL FUND REVENUES

	2014 Forecast	2015 Budget
Property Tax	\$ 4,119,106	\$ 4,143,360
Franchise Fees	3,896,843	4,135,600
Sales Tax	3,873,647	3,934,880
Other Taxes	1,199,552	1,222,500
Licenses & Permits	390,357	389,800
State & Local Funding	457,203	484,520
Charges for Services	1,148,456	1,222,220
Interest	15,673	20,000
Fines & Forfeitures	577,382	580,000
Miscellaneous	684,105	620,700
Transfers In	866,800	608,020
	\$ 17,229,124	\$ 17,361,600



City of Liberty, Missouri
General Fund Revenues Detail
Fiscal Year 2015

Account Number	Account Name	2011	2012	2013	2014 Projected	2015 Budget
Property Taxes						
10.10.3001	Real Estate Taxes	\$ 3,186,716	\$ 3,063,459	\$ 3,043,668	\$ 2,991,385	\$ 2,992,400
10.10.3002	Personal Property Taxes	610,058	622,124	627,687	601,993	665,700
10.10.3003	Railroad & Utility Taxes	96,957	107,528	119,899	146,479	160,260
10.10.3004	Surtax	273,176	259,584	271,814	265,760	265,000
10.10.3009	Delinquent Charges	42,973	45,573	37,454	113,489	60,000
Total Property Taxes		\$ 4,209,880	\$ 4,098,268	\$ 4,100,521	\$ 4,119,106	\$ 4,143,360
Franchise Fees						
10.10.3011	Electric	\$ 1,930,977	\$ 1,961,529	\$ 1,962,099	\$ 2,086,000	\$ 2,325,600
10.10.3012	Gas	623,814	443,545	537,224	568,891	580,000
10.10.3013	Telephone	306,421	288,226	281,401	263,452	260,000
10.10.3014	Cable TV	322,051	344,184	329,775	350,000	350,000
10.10.3016	Cell Phones	602,827	591,827	651,317	628,500	620,000
10.10.3017	Telecom Fees	92,398	102,214	-	-	-
Total Franchise Fees		\$ 3,878,489	\$ 3,731,525	\$ 3,761,816	\$ 3,896,843	\$ 4,135,600
Sales Tax						
10.10.3021	General Fund	\$ 3,651,339	\$ 3,893,140	\$ 4,067,646	\$ 4,427,025	\$ 4,497,000
10.10.3029	Sales Tax Transfer-Other	(311,739)	(485,461)	(497,315)	(553,378)	(562,120)
Total Sales Tax		\$ 3,339,600	\$ 3,407,680	\$ 3,570,330	\$ 3,873,647	\$ 3,934,880
Other Taxes						
10.10.3032	Financial Institution Tax	\$ 13,347	\$ 13,383	\$ 20,046	\$ 17,500	\$ 17,500
10.10.3032	Cigarette Tax	77,175	91,620	89,032	92,052	95,000
10.10.3034	State Gasoline Tax	723,182	742,173	743,817	740,000	750,000
10.10.3035	State Vehicle Tax	272,967	302,590	318,159	350,000	360,000
Total Other Taxes		\$ 1,086,671	\$ 1,149,766	\$ 1,171,054	\$ 1,199,552	\$ 1,222,500
Licenses & Permits						
10.20.3051	Business License-Renewal	\$ 30,820	\$ 88,897	\$ 190,918	\$ 194,586	\$ 190,000
10.20.3052	Business License-New	250,420	48,104	19,638	21,830	30,000
10.20.3053	Liquor & Beer	18,210	23,062	21,524	27,315	30,000
10.20.3054	Liquor Dispensing	7,947	8,010	8,328	8,858	8,000
10.20.3057	Dog License	4,420	4,477	3,940	4,400	4,400
10.20.3059	Miscellaneous License	-	-	-	50	-
10.20.3061	Fun Run/5K Events	-	-	-	1,200	2,400
10.20.3068	Business Patio Permits	-	-	-	200	-
10.20.3071	Building Permits	132,097	97,565	74,157	131,918	125,000
Total Licenses & Permits		\$ 443,914	\$ 270,114	\$ 318,504	\$ 390,357	\$ 389,800
State, Local & Federal Funding						
10.25.3076	Police Grant LLEBG/JAG	\$ 6,902	\$ -	\$ -	\$ -	\$ -
10.30.3103	MARC Funds	101,034	94,587	97,301	97,000	110,000
10.30.3117	Clay County Senior Serv	25,000	50,000	115,000	105,000	105,000
10.30.3122	KCATA Section 9	5,484	5,484	(5,484)	-	-
10.30.3127	Police Grants	21,283	8,148	13,687	6,980	16,000
10.30.3132	T.R.I.M. Grant	-	8,143	22,500	-	-
10.30.3141	Road District Funds	93,909	228,950	228,950	132,020	132,020
10.30.3151	School District-SRO	101,862	95,744	110,904	116,203	120,000

General Fund Revenues (continued)

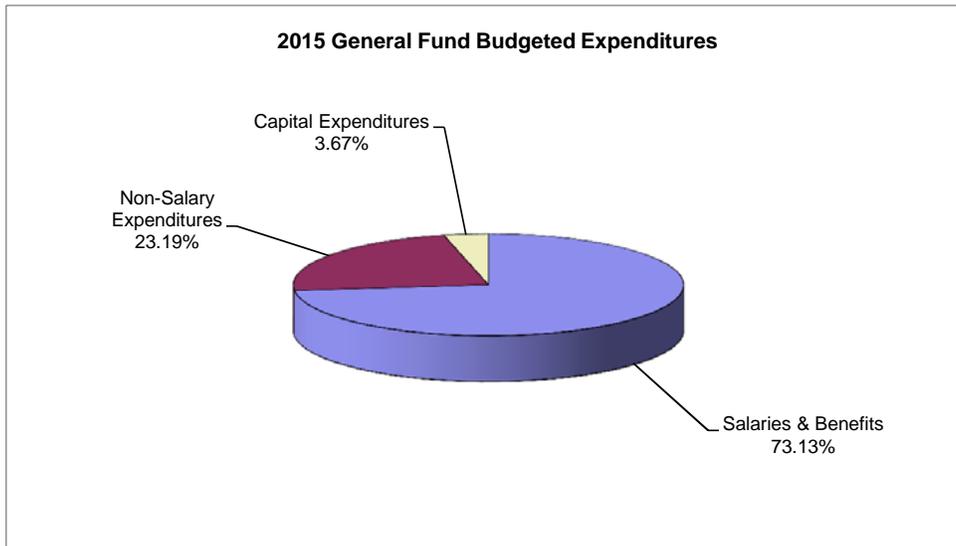
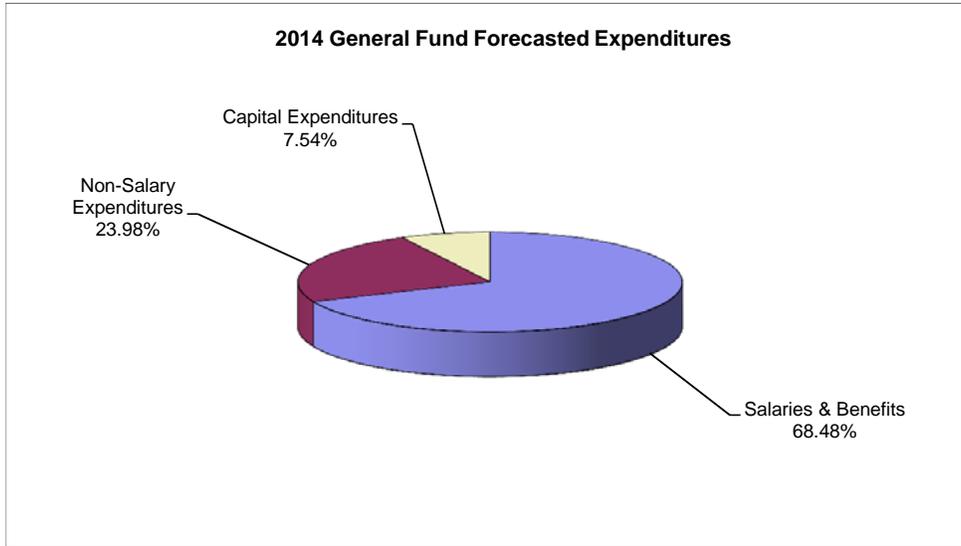
Account Number	Account Name	2011	2012	2013	2014 Projected	2015 Budget
State, Local & Federal Funding (continued)						
10.30.3155	Fire Suppression Grant	\$ 198	\$ 2,613	\$ -	\$ -	\$ 1,500
10.30.3159	Freedom House Grant	220	-	-	-	-
Total State, Local & Federal Funding		\$ 355,892	\$ 493,669	\$ 582,858	\$ 457,203	\$ 484,520
Charges for Police Services						
10.40.3201	Police Reports	\$ 6,659	\$ 8,045	\$ 7,490	\$ 6,785	\$ 6,500
10.40.3201	Dog Care	10,375	9,324	9,157	9,161	11,000
10.40.3203	Court Fees	1,626	1,597	1,871	946	1,600
10.40.3207	Alarm Permit	-	255	-	-	-
Total Charges for Police Services		\$ 18,660	\$ 19,221	\$ 18,518	\$ 16,892	\$ 19,100
Charges for Engineering Services						
10.40.3211	Public Improvements	\$ 48,038	\$ 29,442	\$ 14,605	\$ 18,903	\$ 25,000
10.40.3212	Plat Filing	2,628	1,635	1,212	-	2,000
10.40.3218	Parking Permits	30	10	55	-	-
10.40.3219	Right-of-Way Permits	6,515	8,420	7,970	10,375	6,000
Total Charges for Engineering Services		\$ 57,211	\$ 39,506	\$ 23,842	\$ 29,278	\$ 33,000
Charges for Planning & Inspection						
10.40.3221	Building Plan Check Fee	\$ 28,594	\$ 45,518	\$ 23,664	\$ 40,711	\$ 50,000
10.40.3222	Planning Service Fee	6,498	17,124	33,129	35,923	35,000
10.40.3224	Electrical Inspection Fee	11,454	16,330	15,905	14,742	15,000
10.40.3225	Plumbing Inspection Fee	6,063	10,652	8,820	11,033	10,000
10.40.3226	Mechanical Inspection Fee	14,072	18,987	10,998	19,616	19,000
10.40.3227	Examinations	485	457	35	-	200
Total Charges for Planning & Inspection		\$ 67,167	\$ 109,067	\$ 92,550	\$ 122,025	\$ 129,200
Charges for Emergency Services						
10.40.3231	Ambulance	\$ 25	\$ 25	\$ -	\$ -	\$ -
10.40.3232	Ambulance Billing 911	1,545,185	1,795,003	1,659,056	1,698,390	1,800,000
10.40.3233	Ambulance Write Off	(608,393)	(758,980)	(769,769)	(718,129)	(759,080)
Total Charges for Emergency Services		\$ 936,817	\$ 1,036,047	\$ 889,287	\$ 980,261	\$ 1,040,920
Interest						
10.50.3301	Interest Income	\$ 14,148	\$ 17,210	\$ 11,855	\$ 15,673	\$ 20,000
Total Interest		\$ 14,148	\$ 17,210	\$ 11,855	\$ 15,673	\$ 20,000
Fines & Forfeitures						
10.60.3350	Court Costs	\$ 52,329	\$ 51,777	\$ 51,307	\$ 45,724	\$ 46,000
10.60.3351	Court Fines	497,285	521,354	571,693	488,762	490,000
10.60.3352	Forfeited Cash Bond	4,799	8,630	34,934	33,400	33,400
10.60.3353	Parking Fines	3,850	2,920	6,591	2,063	2,100
10.60.3357	Inmate Maintenance Fee	8,792	8,648	8,534	7,433	8,500
Total Fines & Forfeitures		\$ 567,055	\$ 593,330	\$ 673,058	\$ 577,382	\$ 580,000
Miscellaneous Revenue						
10.70.3601	Sale of Publications	\$ 448	\$ 344	\$ 753	\$ 599	\$ 500
10.70.3602	GIS Data Requests	25	100	15	-	-
10.70.3641	Sale of Public Property	23,042	19,199	4,296	30,000	30,000
10.70.3651	Access Transportation	1,590	1,320	1,156	1,490	1,900
10.70.3652	Senior Activities	-	-	(5)	-	-
10.70.3653	Senior Services Admin.	3,500	6,800	8,400	8,400	8,400

General Fund Revenues (continued)

Account Number	Account Name	2011	2012	2013	2014 Projected	2015 Budget
Miscellaneous Revenue (continued)						
10.70.3655	Senior Center Programs	\$ 1,293	\$ 4,175	\$ 4,215	\$ 4,500	\$ 4,500
10.70.3659	Loss Control Reimburse	-	-	8,700	1,712	-
10.70.3661	Reimbursed Exp-GF	16,655	-	-	-	2,000
10.70.3664	Reimbursed Exp-Police	624	66	108	132	500
10.70.3666	Project Cost Reimburse	675	738	-	-	-
10.70.3712	Tower Lease Revenue	81,574	62,320	62,750	64,750	67,500
10.70.3722	Telecom Settlement	-	-	-	-	-
10.70.3770	TIF Administrative Fee	6,186	6,691	14,557	37,604	40,000
10.70.3785	Overhead Fees-Utilities	265,400	265,400	283,400	283,360	283,400
10.70.3789	Misc Income-Police	1,300	1,375	1,500	2,000	2,000
10.70.3791	Miscellaneous Income	49,449	41,743	49,436	114,558	80,000
10.70.3793	Lease Proceeds	273,503	-	-	-	-
10.70.3794	Bond Proceeds	-	-	1,589,283	135,000	100,000
10.70.3795	Tax Special Assessments	-	-	26,689	-	-
Total Miscellaneous Revenue		<u>\$ 725,265</u>	<u>\$ 410,270</u>	<u>\$ 2,055,253</u>	<u>\$ 684,105</u>	<u>\$ 620,700</u>
Transfers In						
10.80.3803	Transportation Sales Tax	\$ -	\$ -	\$ -	\$ 512,800	\$ 254,020
10.80.3807	Park & Rec Fund Transfers	66,000	51,000	69,000	69,000	69,000
10.80.3811	Fire Sales Tax Transfers	360,000	285,000	285,000	285,000	285,000
Total Transfers In		<u>\$ 426,000</u>	<u>\$ 336,000</u>	<u>\$ 354,000</u>	<u>\$ 866,800</u>	<u>\$ 608,020</u>
Total General Fund Revenues		<u>\$ 16,126,769</u>	<u>\$ 15,711,672</u>	<u>\$ 17,623,447</u>	<u>\$ 17,229,124</u>	<u>\$ 17,361,600</u>

GENERAL FUND EXPENDITURES

	2014 Forecast	2015 Budget
Salaries & Benefits	\$ 12,302,555	\$ 12,666,120
Non-Salary Expenditures	4,307,492	4,016,640
Capital Expenditures	1,355,483	636,180
	\$ 17,965,530	\$ 17,318,940



CITY COUNCIL

YEAR 2015 BUDGET DETAIL
CITY COUNCIL

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.10.101.02.4001	Salaries	\$ 22,600	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
10.10.101.02.4002	Part-time	1,400	-	-	-	-
10.10.101.02.4015	Opt Out (Health Insurance)	3,492	3,492	8,148	10,495	10,510
10.10.101.02.4018	Health Savings Account	-	-	66	282	460
10.10.101.02.4101	Social Security	997	935	1,425	2,178	2,640
10.10.101.02.4104	Workers Compensation	45	31	41	56	60
10.10.101.02.4105	Health Insurance	64,902	71,036	70,060	73,075	77,590
10.10.101.02.4106	Life Insurance	104	92	80	67	60
10.10.101.02.4107	Dental Insurance	3,081	3,279	2,702	2,514	2,780
10.10.101.02.4112	Vision Insurance	240	696	799	608	430
10.10.101.04.5001	General Supplies	301	192	487	400	400
10.10.101.04.5120	Outside Printing	81	-	62	100	100
10.10.101.06.5210	Training Travel	99	403	730	1,042	2,500
10.10.101.06.5251	Registration Fees	525	1,115	725	650	1,500
10.10.101.16.5715	Casualty Insurance	198	110	105	105	120
10.10.101.38.5803	Meeting Expense	1,718	1,585	2,360	1,200	1,200
10.10.101.38.5810	Publications	-	-	-	50	50
10.10.101.38.5811	Membership Dues	19,458	19,836	12,702	21,500	15,000
10.10.101.38.5989	Miscellaneous Expenses	1,102	1,659	592	1,758	2,000
TOTALS		\$ 120,343	\$ 128,459	\$ 125,084	\$ 140,080	\$ 141,400

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 the Animal Control Division; and reports directly to the City Administrator. The Economic & Business Development Manager provides oversight and manages all economic development activities and projects. The Administrative Assistant provides support to the Administration Department including the Clerk's Division and the Public Relations Division. Together with the Department Directors, the City Administrator sets the goals of the organization aligning the organization's goals with the City Council goals.

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

2. Economic Development

The goal of this program is to coordinate economic development activities with other City departments, developers and outside community partners to bring new businesses to the City of Liberty and enhance existing business locations. The City of Liberty believes (1) the components of an economic development program include commercial/retail development; industrial recruitment; office recruitment; existing industry expansion and retention; central business district development; entrepreneur development; 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 with more than 8,000 subscribers); citizen surveys; opinion polls; and Mayor's forums.

The Public Relations Division also oversees the City's social media platforms, which currently include Twitter, Facebook and YouTube. At the end of 2004, the City's Facebook page following nearly doubled and surpassed 2,000 fans. In the last year, the City's Twitter following is approaching 3,000. 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 and Associate City Prosecutor.

6. Animal Control Unit

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

Staffing Levels:

The Administration Department's proposed staffing levels for FY2015, along with a brief look at historical staffing levels, are as follows:

Position Title	2011	2012	2013	2014	2015 Budget
Administrative Assistant	2	2	0	0	0
Administrative Assistant (part-time)	0	0	1	1	1
Animal Control Officer	0	0	0	0	2
Animal Shelter Attendant	0	0	0	0	0.5
Assistant City Administrator	1	1	1	1	1
Assistant Deputy City Clerk	0	0	1	1	1
Assistant to the City Administrator	1	1	1	1	1
City Administrator	1	1	1	1	1
Communication Manager	1	1	1	1	1
Communication/Public Relations Specialist	0	0	1	1	1
Court Administrator	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Economic & Business Development Manager	1	1	1	1	1
Municipal Court Technician	2	2	2	2	2
Total	11	11	12	12	14.5

Previous Year's Goals and Objectives:

The Administration Department's FY2014 goals and objectives were as follows:

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.

Update: System module installed and implemented.

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.

Update: Still in progress.

3. Continue infrastructure improvements as needed within the Science & Technology Park to attract new employment into the community.

Objective: Use various resources to create "development ready" sites.

Update: The CDBG funds have been expended by completion of Heartland Drive through the Science and Tech site. Working with BRI, new marketing materials have been completed.

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.

Update: A 5% transient guest tax was approved by voters in 2014 for the sole purpose of tourism. An implementation committee was formed and budget recommendations will be presented to City Council in April.

5. Redevelop the Sears/Kmart site.

Objective: Implement the Redevelopment Plan for the site in coordination with the designated developer, RED Legacy VI.

Update: A Redevelopment Plan was approved in December 2014.

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. Emphasis will continue to be the Hallmark property around Liberty North and along the eastern portion of South Liberty Parkway

Update: Staff has been working with a residential developer for the Hallmark property. A master plan is anticipated in mid-2015.

FY2015 Goals and Objectives:

The Administration Department’s FY2015 strategic goals and objectives include the following:

1. Redesign City of Liberty website

Objective: The City of Liberty website underwent a redesign in 2011, which resulted in a more streamlined and user friendly navigation system. Since then technology has evolved more and more people are accessing the website from mobile devices. In addition to reviewing and modifying the navigation system and the overall look and feel of the site, our web developer will create a responsive website. Simply put, this means the website will stack content differently depending on how a user is accessing the site, whether it’s a smart phone, tablet or computer.

2. Conduct citizen satisfaction survey

Objective: From 2000-2006, the City of Liberty worked with the ETC Institute to conduct a biennial citizen satisfaction survey. This tool will provide (1) a current snapshot of citizen satisfaction; (2) a comparison of the City's past performance; (3) compare results to other communities; and (4) serve as a tool to focus on additional topics of interest to staff and Council.

3. 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 or supported by the manufacturer. The Public Relations divisions will continue working with the Information Technology Services Department to identify a replacement system.

4. Approve a Redevelopment Contract with RED Legacy VI for the development of the former Sears/Kmart site.

Objective: Work with the developer to insure a varied tenant mix, implementation of a CID and TDD, and begin construction.

5. Create a Certified Site Designation as a way to attract new manufacturing into the community

Objective: By working with the state, LEDC, MARC and Clay County EDC, the designation of a Certified Site allows site selectors to know areas that are truly development ready. Several components are included in the designation including environmental reports, soils testing and governmental approvals.

6. Expand ways to inform residents and downtown commercial property owners about the Chapter 353 Tax Abatement programs. We have relied on word of mouth and a few neighborhood meetings to let property owners know about the program to improve their properties.

Objective: Encouraging property owners to invest in their properties and neighborhoods by allowing an incentive to help offset construction costs over a 10-year period.

YEAR 2015 BUDGET DETAIL
CITY ADMINISTRATOR

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.20.001.02.4001	Salaries	\$ 271,979	\$ 255,996	\$ 246,221	\$ 255,318	\$ 266,520
10.20.001.02.4002	Part-time	-	-	18,609	18,538	21,000
10.20.001.02.4004	Overtime	24	4	-	250	1,500
10.20.001.02.4017	Health Insurance Rebate	-	60	60	-	-
10.20.001.02.4101	Social Security	19,316	18,229	19,232	20,565	23,120
10.20.001.02.4102	LAGERS Retirement Program	17,683	18,950	25,316	25,229	26,230
10.20.001.02.4104	Workers Compensation	514	377	466	626	810
10.20.001.02.4105	Health Insurance	32,671	29,660	28,047	30,998	33,020
10.20.001.02.4106	Life Insurance	131	106	74	63	210
10.20.001.02.4107	Dental Insurance	2,204	1,792	1,432	1,440	1,590
10.20.001.02.4112	Vision Insurance	128	216	326	436	460
10.20.001.02.4116	Disability Insurance	244	176	169	183	210
10.20.001.04.5001	General Supplies	3,306	3,721	3,704	4,500	4,500
10.20.001.04.5110	Copier Lease	5,739	3,893	3,225	6,000	6,000
10.20.001.04.5120	Outside Printing	581	-	-	-	-
10.20.001.06.5210	Training Travel	122	645	265	700	2,500
10.20.001.06.5251	Registration Fees	-	20	940	914	1,500
10.20.001.06.5259	Other Training	-	-	135	-	-
10.20.001.08.5365	Eco Devo	-	-	-	60,250	44,480
10.20.001.08.5372	Recruitment Expenses	-	419	-	-	-
10.20.001.08.5399	Miscellaneous Fees	626	-	-	-	-
10.20.001.12.5453	Mobile Phones	-	300	-	-	-
10.20.001.16.5715	Casualty Insurance	2,532	1,400	1,304	1,283	1,360
10.20.001.18.5601	Minor Equipment	-	-	-	700	1,500
10.20.001.38.5803	Meeting Expense	130	353	617	500	500
10.20.001.38.5810	Publications	329	113	561	300	300
10.20.001.38.5811	Membership Dues	6,172	6,450	6,421	9,200	7,000
10.20.001.38.5989	Miscellaneous Expenses	198	8,825	110	500	500
TOTALS		\$ 364,629	\$ 351,706	\$ 357,237	\$ 438,493	\$ 444,810

YEAR 2015 BUDGET DETAIL

CITY CLERK

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.20.021.02.4001	Salaries	\$ 81,102	\$ 82,841	\$ 84,591	\$ 94,252	\$ 98,900
10.20.021.02.4002	Part-time	2,835	5,558	-	-	-
10.20.021.02.4004	Overtime	1,193	909	1,238	1,667	1,500
10.20.021.02.4015	Opt Out (Health Ins)	-	-	2,037	-	-
10.20.021.02.4017	Health Insurance Rebate	48	48	-	-	-
10.20.021.02.4018	Health Savings Account	-	-	696	1,482	1,660
10.20.021.02.4101	Social Security	6,174	6,497	6,521	7,156	7,680
10.20.021.02.4102	LAGERS Retirement Program	5,352	6,247	9,050	9,496	9,340
10.20.021.02.4104	Workers Compensation	173	118	149	213	270
10.20.021.02.4105	Health Insurance	15,600	17,076	10,830	18,571	19,740
10.20.021.02.4106	Life Insurance	69	61	53	53	60
10.20.021.02.4107	Dental Insurance	1,026	1,001	948	953	1,060
10.20.021.02.4112	Vision Insurance	90	180	228	276	290
10.20.021.02.4116	Disability Insurance	162	142	121	130	150
10.20.021.04.5001	General Supplies	151	223	558	558	250
10.20.021.04.5120	Outside Printing	5,573	4,842	3,686	5,300	5,300
10.20.021.06.5210	Training Travel	-	33	791	1,400	1,400
10.20.021.06.5251	Registration Fees	-	165	590	800	800
10.20.021.08.5311	Legal Fees	104,676	57,553	169,811	111,522	100,000
10.20.021.08.5399	Miscellaneous Fees	1,097	753	990	1,500	1,500
10.20.021.16.5715	Casualty Insurance	372	207	195	192	210
10.20.021.38.5811	Membership Dues	70	70	120	150	150
10.20.021.38.5989	Miscellaneous Expenses	-	21	-	-	-
TOTALS		\$ 225,764	\$ 184,545	\$ 293,202	\$ 255,671	\$ 250,260

YEAR 2015 BUDGET DETAIL
PUBLIC RELATIONS

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.20.031.02.4001	Salaries	\$ 61,812	\$ 69,785	\$ 107,722	\$ 117,576	\$ 121,100
10.20.031.02.4018	Health Savings Account	-	-	1,068	2,382	2,770
10.20.031.02.4101	Social Security	4,445	5,062	7,974	8,872	9,270
10.20.031.02.4102	LAGERS Retirement Program	4,019	5,185	8,498	11,640	11,260
10.20.031.02.4104	Workers Compensation	100	87	163	269	330
10.20.031.02.4105	Health Insurance	8,802	9,726	14,443	16,222	16,860
10.20.031.02.4106	Life Insurance	35	31	46	53	60
10.20.031.02.4107	Dental Insurance	655	639	862	953	1,060
10.20.031.02.4112	Vision Insurance	60	60	124	145	80
10.20.031.02.4116	Disability Insurance	81	71	106	130	150
10.20.031.04.5120	Printing - Liberty Citizen	-	-	645	-	2,000
10.20.031.06.5210	Training Travel	-	-	-	3,000	3,000
10.20.031.06.5251	Registration Fees	-	50	825	1,800	1,800
10.20.031.08.5364	Marketing	-	-	-	40,400	5,000
10.20.031.08.5371	Advertising	-	73	-	-	-
10.20.031.08.5399	Miscellaneous Fees	10,468	-	-	-	15,000
10.20.031.16.5715	Casualty Insurance	462	263	245	245	270
10.20.031.38.5811	Membership Dues	375	500	780	800	800
10.20.031.38.5989	Miscellaneous Expenses	1,182	1,019	1,547	2,000	5,510
TOTALS		\$ 92,496	\$ 92,551	\$ 145,048	\$ 206,487	\$ 196,320

YEAR 2015 BUDGET DETAIL
ANIMAL CONTROL

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.20.051.02.4001	Salaries	\$ -	-	-	\$ -	\$ 63,780
10.20.051.02.4002	Part-time	-	-	-	-	15,370
10.20.051.02.4004	Overtime	-	-	-	-	5,300
10.20.051.02.4018	Health Savings Account	-	-	-	-	1,660
10.20.051.02.4101	Social Security	-	-	-	-	6,460
10.20.051.02.4102	LAGERS Retirement Program	-	-	-	-	11,400
10.20.051.02.4104	Workers Compensation	-	-	-	-	2,260
10.20.051.02.4105	Health Insurance	-	-	-	-	11,840
10.20.051.02.4106	Life Insurance	-	-	-	-	60
10.20.051.02.4107	Dental Insurance	-	-	-	-	770
10.20.051.02.4112	Vision Insurance	-	-	-	-	80
10.20.051.04.5001	General Supplies	-	-	-	-	500
10.20.051.04.5003	Medical Supplies	-	-	-	-	3,200
10.20.051.04.5008	Building Maintenance	-	-	-	-	2,000
10.20.051.04.5010	Chemicals	-	-	-	-	1,000
10.20.051.04.5013	Food	-	-	-	-	1,000
10.20.051.06.5210	Training Travel	-	-	-	-	1,400
10.20.051.08.5358	Veterinary Services	-	-	-	-	5,000
10.20.051.08.5381	Refuse Collection Fees	-	-	-	-	200
10.20.051.08.5389	Miscellaneous Fees	-	-	-	-	100
10.20.051.12.5401	Electric	-	-	-	-	2,100
10.20.051.12.5421	Natural Gas	-	-	-	-	2,500
10.20.051.14.5521	Vehicle Fuel	-	-	-	-	3,200
10.20.051.14.5541	Vehicle Maintenance	-	-	-	-	1,600
10.20.051.14.5559	Misc. Equipment Maintenance	-	-	-	-	3,000
10.20.051.14.5571	Building Maintenance	-	-	-	-	440
10.20.051.14.5575	Grounds/Landscaping	-	-	-	-	200
10.20.051.16.5711	Property Insurance	-	-	-	-	200
10.20.051.38.5812	Clothing Expenses	-	-	-	-	800
TOTALS		\$ -	\$ -	\$ -	\$ -	\$ 147,420

YEAR 2015 BUDGET DETAIL
MUNICIPAL COURT

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.20.131.02.4001	Salaries	\$ 145,764	147,510	144,174	\$ 150,228	\$ 153,570
10.20.131.02.4004	Overtime	5,084	4,666	4,543	3,190	3,540
10.20.131.02.4015	Opt Out (Health Insurance)	3,492	3,492	1,746	3,498	3,500
10.20.131.02.4017	Health Insurance Rebate	-	60	60	-	-
10.20.131.02.4101	Social Security	10,659	10,573	10,343	11,378	12,900
10.20.131.02.4102	LAGERS Retirement Program	7,329	8,635	9,773	11,516	10,990
10.20.131.02.4104	Workers Compensation	271	212	266	357	450
10.20.131.02.4105	Health Insurance	40,603	39,787	39,728	39,692	42,340
10.20.131.02.4106	Life Insurance	175	153	120	106	140
10.20.131.02.4107	Dental Insurance	2,771	2,612	2,440	2,439	2,690
10.20.131.02.4112	Vision Insurance	182	502	478	568	350
10.20.131.02.4116	Disability Insurance	298	214	121	131	150
10.20.131.04.5001	General Supplies	1,788	1,143	2,444	1,750	2,500
10.20.131.04.5110	Copier Lease & Usage	1,468	1,512	1,290	1,700	1,700
10.20.131.04.5120	Outside Printing	2,524	1,401	3,652	3,750	3,750
10.20.131.06.5210	Training Travel	-	3,225	2,785	3,200	3,500
10.20.131.06.5251	Registration Fees	-	1,425	800	800	1,000
10.20.131.08.5311	Legal Fees	1,225	4,200	1,225	1,250	9,250
10.20.131.08.5346	Financial Services	-	-	312	-	650
10.20.131.08.5399	Miscellaneous Fees	733	854	601	1,000	1,250
10.20.131.16.5715	Casualty Insurance	984	545	512	507	540
10.20.131.38.5810	Publications	229	253	277	1,250	500
10.20.131.38.5811	Membership Dues	225	325	325	500	500
10.20.131.38.5812	Clothing Expenses	-	12	65	150	150
TOTALS		\$ 225,804	\$ 233,311	\$ 228,080	\$ 238,960	\$ 255,910

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Human Resources Department Program Narrative

Mission Statement:

The mission of the Human Resources Department is to be stewards to the internal community of this organization. Human Resources will strive to maintain integrity to the internal structures by offering employees a safe and rewarding place to work, learn and grow, 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 FY2015, along with a brief look at historical staffing levels, are as follows:

Position Title	2011	2012	2013	2014	2015 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 FY2014 goals and objectives were as follows:

1. Wellness Awareness and Activities

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

Update: Biometrics and health screening proved to be a positive endeavor with 90% participation. Continued wellness programs and classes throughout the year assisted employees with overall health awareness.

2. Training Activities

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

Update: Various opportunities for training through MPR were provided including an extensive conference with law enforcement, information technology and professional development focuses.

3. Healthcare Cost Containment

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

Update: Increased enrollment into the consumer-driven high deductible health care plan proved continuing education on managing one's own health and wellness impacted employees. Incentives for participation in wellness initiatives were well received.

FY2015 Goals and Objectives:

The Human Resources Department's FY2015 goals and objectives include the following:

1. Wellness Awareness and Activities

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

2. Training Activities

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

3. Healthcare Cost Containment

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

YEAR 2015 BUDGET DETAIL
HUMAN RESOURCES

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.25.011.02.4001	Salaries	\$ 134,278	\$ 138,695	\$ 139,288	\$ 141,468	\$ 145,600
10.25.011.02.4004	Overtime	-	150	-	100	210
10.25.011.02.4018	Health Savings Account	-	-	372	900	1,120
10.25.011.02.4101	Social Security	9,729	10,080	10,139	10,616	11,160
10.25.011.02.4102	LAGERS Retirement Program	7,539	9,975	14,288	14,018	13,560
10.25.011.02.4104	Workers Compensation	270	181	232	320	390
10.25.011.02.4105	Health Insurance	18,927	20,603	23,058	25,025	26,340
10.25.011.02.4106	Life Insurance	78	67	53	53	60
10.25.011.02.4107	Dental Insurance	1,309	1,278	1,210	1,217	1,340
10.25.011.02.4112	Vision Insurance	135	310	316	332	350
10.25.011.02.4116	Disability Insurance	162	142	121	130	150
10.25.011.04.5001	General Supplies	1,057	603	732	1,100	1,100
10.25.011.06.5210	Training Travel	4,442	-	2,868	500	-
10.25.011.06.5259	City-Wide Training	139	230	2,629	3,000	2,500
10.25.011.08.5372	Recruitment Expenses	1,240	234	-	-	-
10.25.011.08.5399	Miscellaneous Fees	22,001	18,302	20,192	17,000	17,000
10.25.011.12.5453	Mobile Phones	-	150	-	-	-
10.25.011.16.5715	Casualty Insurance	2,748	1,726	1,607	1,580	1,670
10.25.011.38.5804	Special Events	856	611	4,665	5,000	2,500
10.25.011.38.5810	Publications	100	-	339	350	-
10.25.011.38.5811	Membership Dues	700	924	-	950	950
10.25.011.38.5989	Miscellaneous Expenses	28,879	6,148	5,295	7,500	7,500
TOTALS		\$ 234,591	\$ 210,410	\$ 227,406	\$ 231,159	\$ 233,500

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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 FY2015, along with a brief look at historical staffing levels, are as follows:

Position Title	2011	2012	2013	2014	2015 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	1	1	1	0	0
Finance Technician	4	4	4	4	4
Lead Meter Technician	1	1	1	1	1
Meter Service Technician	1	1	1	2	2
Office Supervisor	1	1	1	1	1
Payroll Specialist	1	1	1	1	1
Total	14	14	14	14	14

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

Previous Year's Goals and Objectives:

The Finance Department's FY2014 goals and objectives were as follows:

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 below, 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 creation 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 website. This will allow easy public access to review and question City expenditures and financial position.

Update: Delayed to 2015.

2. Establish succession planning within the Finance Department

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

- With implementation of efficiency improvements created by utility bill outsourcing and County collection of property taxes (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.

Update: Goal is a multi-year activity. 2014 saw the successful start of implementation with the internal promotion of the Accountant to the position of Assistant Finance Director. This action was further complemented by the external hiring of the Accountant position.

Additionally, the Department successfully implemented the outsourcing of utility bills. With that action, the structural foundation for transitioning duties is further enhanced.

3. Coordinate with IT and the Utility departments to 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 investment costs required to accomplish the replacement program and suggest financing mechanism and associated debt costs.
- Calculate the net income that could be realized for such a program.
- Secure required financing.
- In 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 allows, convert from automatic meter reading (AMR) to AMI reading process, so to provide customers with “smart” metering capacities.

Update: Due to the complexities associated with building and operating a Wastewater Treatment Plant, this action has been delayed until 2015.

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 wastewater 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.

Update: Goal attainment on schedule. The City conducted a Design-Build team selection process that ended in the selection of a Design-Build team. This team is now engaged by the City and is the process of site selection/preliminary design. The City has been awarded Federal subsidized State SRF funding to be used for project construction. The SRF program will save the City in excess of \$40 million in interest costs over the life of the debt service.

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.

Update: Ongoing. The City did not secure State of Missouri authorization to seek such a tax.

FY2015 Goals and Objectives:

The Finance Department's FY2015 goals and objectives include the following:

1. Create a City of Liberty Finance Internet portal. This is a deferred action from 2014.

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

- With the additional time capacity created through 2014 actions, the professional staff will now be able to delegate more technical functions to support staff.
- With additional professional staff time, they will be tasked to create 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 website. This will allow easy access by the public to review and question City expenditures and financial position.

2. Goal: Establish succession planning within the Finance Department

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

- Push down technical tasks once done by the professional staff to the technicians and expose that staff to additional Finance department activities and requirements.
- Determine potential future leaders at all requirement levels within Finance and commit to expanded opportunities for these staff members to include:
 - More detailed advance one-on-one training and exposure to governmental accounting, budgeting and State law impacting municipalities
 - Management training classes
 - GFOA Training opportunities

- Ensure creation of structured work files and standard operating procedures so to establish a library of Finance Department processes.

3. Study the potential of outsourcing the Payroll process

Objective: With the pending retirement of the Payroll Technician there is a need to review how this important task is accomplished. This activity will incorporate a city-wide review under the auspices of Human Resources and Finance.

- Analyze outsourcing possibilities and associated savings/costs.
 - Engage an industry expert to conduct an assessment of outsourcing.
 - Involve key departments in the discussions.
 - Seek a cost estimate based on optimal services.
 - Analyze potential savings/cost avoidance against optimal service costs to determine viability.
 - If savings analysis does not support optimal service levels, tailor service levels to breakeven savings/cost position.
 - Recommends action to City Administrator.
- Dependent upon timing needs and final recommendation, ensure the internal capacity to produce payroll is maintained.
 - Task Payroll Technician to perfect standard operating procedures on payroll processing.
 - Task Accountant to become fully immersed in the payroll process, so to be able to continue said process until replaced by outsourcing or the Accountant is able to fully train a replacement Payroll Technician, if the process is retained internally.

4. Coordinate with IT and the Utility departments to plan and start the implementation of a city-wide water meter replacement program. This goal has been pending for a number of years and will be considered an organization priority in 2015.

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

- Using current sampling data, combined with APWA meter replacement recommendations, provide the Budget Committee with an overall fiscal analysis of projected revenue improvements that could be generated with a meter replacement program.
- Calculate the investment costs required to accomplish the replacement program and suggest financing mechanism and associated debt costs.
- Calculate the net income that could be realized for such a program.
- Secure required financing.
- In 2015, 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 2016.
- As density of meter replacement allows, convert from automatic meter reading (AMR) to AMI reading process, so to provide customers with “smart” metering capacities.

5. Goal: Support Council discussions on future compensation plan recommendations.

Objective: 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.

- Secure State authorization for this tax.
- 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.
- Discuss with Council the need for an election question.

6. Goal: Bid out auditing services and utility bill printing

To ensure best service levels are secured, bid out these two essential Finance requirements in 2015, with the intent to establish a multi-year service contract.

YEAR 2015 BUDGET DETAIL
ACCOUNTING & FINANCE

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.30.130.02.4001	Salaries	\$ 383,100	\$ 401,109	\$ 415,490	\$ 411,939	\$ 422,340
10.30.130.02.4004	Overtime	-	20	46	257	520
10.30.130.02.4015	Opt Out (Health Insurance)	6,984	7,770	7,159	6,996	6,130
10.30.130.02.4017	Health Insurance Rebate	84	72	-	-	-
10.30.130.02.4018	Health Savings Account	-	-	372	900	1,120
10.30.130.02.4101	Social Security	28,733	29,873	31,070	31,471	32,820
10.30.130.02.4102	LAGERS Retirement Program	25,345	29,976	43,062	40,635	39,900
10.30.130.02.4104	Workers Compensation	701	549	700	966	1,130
10.30.130.02.4105	Health Insurance	40,521	43,298	51,584	55,064	62,230
10.30.130.02.4106	Life Insurance	251	218	222	167	170
10.30.130.02.4107	Dental Insurance	2,567	2,822	2,860	3,165	3,800
10.30.130.02.4112	Vision Insurance	265	568	588	675	820
10.30.130.02.4116	Disability Insurance	509	440	361	372	430
10.30.130.04.5001	General Supplies	4,196	4,721	3,494	5,000	4,000
10.30.130.04.5110	Copier Lease	2,149	2,222	2,255	2,300	2,700
10.30.130.04.5120	Outside Printing	5,337	5,094	2,107	2,920	2,500
10.30.130.06.5210	Training Travel	4,200	2,602	4,323	3,381	5,000
10.30.130.06.5251	Registration Fees	801	785	430	1,000	500
10.30.130.08.5306	Audit Fees	56,830	53,385	54,980	54,980	57,800
10.30.130.08.5346	Financial Services	19,712	35,549	34,259	37,800	35,300
10.30.130.08.5371	Advertising	97	-	-	-	-
10.30.130.08.5379	Legal Ads	-	78	78	100	150
10.30.130.08.5397	Contract Labor	1,370	5,416	-	-	-
10.30.130.08.5399	Miscellaneous Fees	35,674	33,458	9,713	77,000	71,200
10.30.130.12.5453	Mobile Phones	-	300	-	-	-
10.30.130.14.5541	Vehicle Maintenance	-	28	-	-	-
10.30.130.14.5551	Office Equipment Maintenance	1,088	1,249	1,858	1,200	1,000
10.30.130.14.5591	Software Maintenance	100	610	100	200	200
10.30.130.16.5715	Casualty Insurance	3,120	1,714	1,597	1,571	1,660
10.30.130.18.5601	Minor Equipment	1,538	-	663	2,000	750
10.30.130.18.5603	Minor Software	33	-	-	-	-
10.30.130.38.5801	Over/Short	(9)	(70)	(49)	100	50
10.30.130.38.5803	Meeting Expense	105	-	-	130	50
10.30.130.38.5808	Postage	24,782	23,000	13,753	17,800	-
10.30.130.38.5810	Publications	-	361	-	-	50
10.30.130.38.5811	Membership Dues	1,646	1,236	1,150	1,400	1,400
10.30.130.38.5989	Miscellaneous Expenses	164	52	190	90	100
TOTALS		\$ 651,990	\$ 688,504	\$ 684,413	\$ 761,579	\$ 755,820

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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.

Staffing Levels:

The Police Department’s proposed staffing levels for FY2015, along with a brief look at historical staffing levels, are as follows:

Position Title	2011	2012	2013	2014	2015 Budget
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Animal Control Officer	2	2	2	2	0
Animal Shelter Attendant	0.5	0.5	0.5	0.5	0
Communications Officer	9	9	9	9	9
Communications Supervisor	1	1	1	1	1
Deputy Police Chief	1	1	0	0	0
Evidence & Property Technician	0.5	0.5	0.5	0.5	0.5
Police Captain	1	1	2	2	2
Police Chief	1	1	1	1	1
Police Corporal	4	4	4	4	4
Police Lieutenant	4	4	2	2	2
Police Officer	25	26	25	25	25
Police Sergeant	6	5	6	6	6
Records Technician	3	3	3	3	3
Support Services Supervisor	0	1	1	1	1
Total	58.5	59.5	57.5	57.5	55

Previous Year’s Goals and Objectives:

The Police Department’s FY2014 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: 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.

Update: The department continues to monitor and analyze risk management data concerning officer injuries, lost work time, and workers' compensation claims. The goal of risk management data analysis is to aid the department in identifying and mitigating injuries and health risks for officers and help with the planning of wellness initiatives. All field employees in the past year have completed Smith Driver safety training, an ongoing program to improve driver safety practices. In addition, the department continues to comply with Department of Transportation random drug and alcohol testing requirements. Progress toward further policy and procedure revisions through Midwest Public Risk and Lexipol continues in 2015.

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.

Update: The department upgraded the aging in-car video system in all patrol cars with the WatchGuard 4RE wireless high definition in-car video system. This new system automatically uploads video wirelessly from each patrol car to a server supported by the City of Liberty Information Services department. The video recordings are now efficiently accessed through a dedicated City network from Police Department computers through the WatchGuard Evidence Library. The 4RE technology provides superior audio and video qualities than the previous system. In addition, the department continues to make significant progress with area interagency cooperation, and one example of this is interagency operations procedures for assistance with investigations of officer involved shootings. The department also continues to target impaired drivers through checkpoints and enhanced enforcement efforts 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.

Update: In 2014 the Criminal Investigations Unit achieved a 61% 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. In addition, existing space in the Criminal Investigation Unit was remodeled to serve as a soft interview room to enhance the comfort of children and other victims of crime.

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.

Update: The Liberty Police Department School Resource Officer (SRO) program successfully continues with existing resources in support of the Liberty School District. Since 2010 the SRO's continue to divide their time in support of the two high schools and four middle schools. In 2014 the 10-week LIFE educational program was presented to all 6th grade students in the Liberty School District by Liberty Police Department SRO's. The instruction of the LIFE program resulted in graduation ceremonies in honor of approximately 950 6th grade middle school students who successfully completed the program.

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.

Update: The Metropolitan Area Regional Radio System (MARRS) transition process was completed in 2014 with installation of all new radio equipment in the Communications Center. All aspects of the new system continue to be monitored. Public safety answering points (PSAP) consolidation discussions continued in 2014 with area agencies. Further consolidation discussions continue to involve monitoring the status of proposed mobile phone tax legislation for Missouri, intended for future funding of 911 services in consideration of the continuous decline in landlines.

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.

Update: The Police Department continues to pursue options to enhance the efficiency of operations for both police department and court personnel. Research to implement an e-ticketing project continued in 2014.

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. Animal Control achieved a significant milestone with the close of 2014 in which an all-time low euthanasia rate of 14.63% was achieved. Considering only 4 years ago the euthanasia rate was 43.88%, this showcases the hard work and diligence of shelter staff and the effectiveness of new methods of making pets available to new families. Through use of social media, partnering with PetSmart, Petfinder, and other local groups, companion animals are made available to new markets beyond citizens who visiting our animal shelter.

The supervision of the Animal Control Unit transferred to City Administration beginning in 2015.

FY2015 Goals and Objectives:

The Police Department's FY2015 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 efforts to reduce employee injuries, lost work time, and workers' compensation claims. Continue to improve employee driver safety practices in an effort to reduce accidents by working with the Human Resources Department to maintain a safe driver training program. Continue progress toward further policy and procedure revisions through Midwest Public Risk and Lexipol. Lexipol is a leading provider of risk management resources for public safety organizations and offers a high level of customization for the department's policy and procedure manual revision. Lexipol is also recognized for a proactive approach in decreasing liability exposure through technical and legal expertise. Investigate the use of body cameras for police officers. Continue efforts to recruit and retain the best quality police officers in a competitive law enforcement employee market.

2. Operations Program:

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

Objective: Install WatchGuard 4RE wireless high definition video system on police motorcycle dedicated to traffic enforcement. Update patrol rifles with holographic weapons sites to improve marksmanship and low light performance. Continue the tactical medic program with Fire Department medics who serve on the Special Weapons and Tactics Team (SWAT) as emergency medical resource personnel at critical

incidents. Complete transition to frangible ammunition for use on steel targets during firearms training to reduce risk of ricochet injury. Continue work with other area law enforcement agencies in cooperative efforts to enhance operations procedures.

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. Replace aging interview room video recording system with a WatchGuard video system compatible with in car video system technology.

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 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 operations with the Metropolitan Area Regional Radio System (MARRS) in the new Communications Center will continue to be monitored. Develop and Implement a Communications Unit Standards and Procedures Manual, and monitor for any necessary updates or improvements. Achieve full allotted staffing level for the Communications Unit by completing training of two replacement Communications Officers hired in 2014. Continue to supplement shift coverage with part time Communications Officers. Complete selection process and promotion of a new Communications Unit Supervisor. Continue Public safety answering points (PSAP) consolidation discussions with area agencies while monitoring the status of proposed mobile phone tax legislation for Missouri, intended for future funding of 911 services in consideration of the continuous decline in landlines.

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. Continue to research options for a property and evidence bar code tracking system, as well as supplies and equipment tracking software. Complete reduction of backlog of arrest jackets. Continue audit of records retention requirements. Investigate offsite records storage options for required long term case file retention.

YEAR 2015 BUDGET DETAIL
POLICE ADMINISTRATION

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.40.500.02.4001	Salaries	\$ 118,143	\$ 119,370	\$ 185,010	\$ 189,507	\$ 195,000
10.40.500.02.4004	Overtime	89	175	3,852	20,173	1,030
10.40.500.02.4015	Opt Out (Health Insurance)	873	3,492	3,492	3,498	3,500
10.40.500.02.4017	Health Insurance Rebate	16	-	-	-	-
10.40.500.02.4101	Social Security	7,497	9,219	14,262	16,196	16,790
10.40.500.02.4102	LAGERS Retirement Program	9,369	11,295	27,133	31,286	28,690
10.40.500.02.4104	Workers Compensation	997	1,904	3,458	6,352	8,520
10.40.500.02.4105	Health Insurance	9,200	4,863	17,456	12,480	13,270
10.40.500.02.4106	Life Insurance	48	46	66	66	70
10.40.500.02.4107	Dental Insurance	655	644	1,493	1,257	1,330
10.40.500.02.4112	Vision Insurance	30	240	436	304	280
10.40.500.02.4116	Disability Insurance	112	76	89	98	110
10.40.500.04.5001	General Supplies	13,398	8,579	10,471	15,500	10,500
10.40.500.04.5054	Grant Supplies	6,903	-	-	500	500
10.40.500.04.5099	Miscellaneous Supplies	4,252	1,825	1,455	5,600	3,600
10.40.500.04.5120	Outside Printing	217	521	1,082	1,100	1,100
10.40.500.06.5210	Training Travel	2,138	3,940	4,181	7,000	5,000
10.40.500.06.5251	Registration Fees	225	1,885	2,098	12,500	15,100
10.40.500.06.5252	Lodging	763	1,529	1,654	7,000	5,000
10.40.500.06.5253	Meals Per Diem	111	129	380	1,500	1,500
10.40.500.06.5259	Other Training Costs	-	557	-	-	-
10.40.500.08.5330	Grant Match Fees	767	-	-	-	-
10.40.500.08.5336	Testing Fees	1,082	375	975	2,266	1,500
10.40.500.08.5356	Medical Fees	1,400	-	350	1,000	1,000
10.40.500.08.5399	Miscellaneous Fees	4,724	7,309	7,733	11,784	18,500
10.40.500.12.5453	Mobile Phones	2,500	1,317	3,065	2,075	2,000
10.40.500.14.5521	Vehicle Fuel	98,374	103,268	92,696	116,000	112,800
10.40.500.14.5541	Vehicle Maintenance	73,918	42,131	45,503	45,480	38,400
10.40.500.14.5551	Equipment Maintenance	536	350	185	1,270	1,270
10.40.500.16.5711	Property Insurance	180	180	210	250	270
10.40.500.16.5715	Casualty Insurance	290,592	368,683	362,689	348,366	358,180
10.40.500.18.5601	Minor Equipment	30,850	50,322	38,555	120,205	19,000
10.40.500.18.5606	Vehicle Changeover Costs	13,156	-	26,068	27,630	22,000
10.40.500.24.6003	Lease Principal	-	32,102	33,073	156,835	220,330
10.40.500.24.6013	Lease Interest	-	2,737	1,766	45,356	44,850
10.40.500.24.6023	Lease Service Fees	1,320	-	-	-	-
10.40.500.24.6024	Cost of Issuance	-	-	29,139	-	-
10.40.500.36.7101	Vehicles	193,192	-	131,616	132,680	100,000
10.40.500.36.7201	Capital Equipment	-	15,174	8,978	44,268	45,000
10.40.500.36.7203	Software	29,288	-	-	-	-
10.40.500.36.7216	Public Safety Radio System	-	-	749,531	771,598	-
10.40.500.38.5803	Meeting Expense	764	968	1,895	1,895	1,500
10.40.500.38.5810	Publications	941	333	913	1,000	1,000
10.40.500.38.5811	Membership Dues	1,417	1,747	2,017	3,000	3,000
10.40.500.38.5812	Clothing Expense	42,247	38,292	48,006	35,000	38,200
10.40.500.38.5989	Miscellaneous Expenses	438	72	227	600	600
TOTALS		\$ 962,719	\$ 835,649	\$ 1,863,258	\$ 2,200,475	\$ 1,340,290

YEAR 2015 BUDGET DETAIL
POLICE PATROL UNIT

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.40.501.02.4001	Salaries	\$ 1,400,986	\$ 1,426,524	\$ 1,444,841	\$ 1,451,987	\$ 1,447,320
10.40.501.02.4002	Part-time	41,825	41,425	40,462	40,612	19,500
10.40.501.02.4004	Overtime	123,243	127,040	128,581	129,290	124,630
10.40.501.02.4015	Opt Out (Health Insurance)	28,809	27,645	33,902	32,651	38,550
10.40.501.02.4017	Health Insurance Rebate	96	96	-	-	-
10.40.501.02.4018	Health Savings Account	-	-	-	215	460
10.40.501.02.4101	Social Security	116,731	117,909	120,040	123,479	125,000
10.40.501.02.4102	LAGERS Retirement Program	130,750	148,391	232,682	242,950	220,590
10.40.501.02.4104	Workers Compensation	35,738	31,018	40,289	59,922	77,680
10.40.501.02.4105	Health Insurance	177,175	204,889	201,727	239,326	249,590
10.40.501.02.4106	Life Insurance	878	787	723	690	760
10.40.501.02.4107	Dental Insurance	13,357	13,458	12,662	13,122	14,580
10.40.501.02.4112	Vision Insurance	920	2,210	2,610	2,935	3,260
10.40.501.02.4116	Disability Insurance	1,973	1,718	1,475	1,555	1,630
10.40.501.04.5006	Vehicle Supplies	235	-	433	500	500
10.40.501.04.5050	SWAT Team Supplies	701	872	666	1,000	3,000
10.40.501.04.5051	Armory Supplies	10,985	13,791	12,870	20,000	20,000
10.40.501.06.5210	Training Travel	-	270	-	-	-
10.40.501.08.5329	Contra Labor	96	48	48	-	-
10.40.501.14.5541	Vehicle Maintenance	246	-	-	-	-
10.40.501.14.5559	Misc. Equipment Maintenance	2,242	351	100	2,500	2,500
10.40.501.18.5601	Minor Equipment	94	-	-	-	-
10.40.501.18.5602	Neighborhood Watch Equipment	659	-	-	500	500
10.40.501.38.5812	Clothing Expenses	-	-	256	-	-
TOTALS		\$ 2,087,739	\$ 2,158,441	\$ 2,274,366	\$ 2,363,234	\$ 2,350,050

YEAR 2015 BUDGET DETAIL
POLICE INVESTIGATION UNIT

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.40.502.02.4001	Salaries	\$ 253,088	\$ 262,821	\$ 270,682	\$ 269,306	\$ 273,940
10.40.502.02.4004	Overtime	14,915	14,481	14,988	15,654	12,360
10.40.502.02.4015	Opt Out (Health Insurance)	10,185	7,566	1,164	3,498	3,500
10.40.502.02.4017	Health Insurance Rebate	48	56	-	-	-
10.40.502.02.4101	Social Security	20,845	21,162	21,130	21,613	22,450
10.40.502.02.4102	LAGERS Retirement Program	24,231	27,409	41,883	43,938	39,620
10.40.502.02.4104	Workers Compensation	4,921	4,192	6,297	10,481	14,120
10.40.502.02.4105	Health Insurance	13,933	23,638	43,884	37,193	39,550
10.40.502.02.4106	Life Insurance	172	152	131	131	140
10.40.502.02.4107	Dental Insurance	2,693	2,621	2,480	2,250	2,490
10.40.502.02.4112	Vision Insurance	185	309	376	622	650
10.40.502.02.4116	Disability Insurance	404	352	300	326	370
10.40.502.38.5802	Metro Drug Squad	6,220	8,654	8,654	10,000	10,000
TOTALS		\$ 351,839	\$ 373,410	\$ 411,969	\$ 415,012	\$ 419,190

YEAR 2015 BUDGET DETAIL
YOUTH RESOURCE SERVICES

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.40.507.02.4001	Salaries	\$ 134,650	\$ 143,115	\$ 143,261	\$ 141,768	\$ 146,020
10.40.507.02.4004	Overtime	9,248	14,424	13,410	11,391	13,930
10.40.507.02.4015	Opt Out (Health Insurance)	3,492	2,619	-	-	-
10.40.507.02.4017	Health Insurance Rebate	48	48	-	-	-
10.40.507.02.4101	Social Security	10,887	11,802	11,325	11,384	12,240
10.40.507.02.4102	LAGERS Retirement Program	11,694	15,345	22,831	23,357	21,590
10.40.507.02.4104	Workers Compensation	3,336	2,899	3,920	5,943	7,790
10.40.507.02.4105	Health Insurance	14,512	18,520	30,098	33,736	35,880
10.40.507.02.4106	Life Insurance	103	90	78	79	90
10.40.507.02.4107	Dental Insurance	1,667	1,616	1,531	1,561	1,730
10.40.507.02.4112	Vision Insurance	-	-	250	332	350
10.40.507.02.4116	Disability Insurance	162	141	179	196	220
10.40.507.08.5395	Lease Payments	4,200	4,800	4,800	5,000	5,000
10.40.507.14.5559	Misc. Equipment Maintenance	19	-	-	100	100
TOTALS		\$ 194,017	\$ 215,419	\$ 231,682	\$ 234,847	\$ 244,940

YEAR 2015 BUDGET DETAIL
POLICE COMMUNICATIONS

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.40.511.02.4001	Salaries	\$ 370,305	\$ 385,235	\$ 390,510	\$ 394,665	\$ 405,340
10.40.511.02.4002	Part-time	-	-	-	-	5,000
10.40.511.02.4004	Overtime	31,814	36,201	50,781	40,827	30,900
10.40.511.02.4015	Opt Out (Health Insurance)	-	1,746	3,492	3,498	3,500
10.40.511.02.4017	Health Insurance Rebate	96	156	60	-	-
10.40.511.02.4101	Social Security	28,995	30,649	32,624	32,708	44,540
10.40.511.02.4102	LAGERS Retirement Program	25,065	31,433	45,598	44,823	41,840
10.40.511.02.4104	Workers Compensation	693	549	710	981	1,190
10.40.511.02.4105	Health Insurance	74,630	75,842	75,924	84,396	90,660
10.40.511.02.4106	Life Insurance	334	305	265	263	280
10.40.511.02.4107	Dental Insurance	5,077	4,999	4,870	4,896	5,280
10.40.511.02.4112	Vision Insurance	348	899	1,287	1,509	1,630
10.40.511.02.4116	Disability Insurance	623	551	484	452	450
10.40.511.04.5052	Property Room Supplies	1,185	1,407	1,000	1,000	1,000
10.40.511.04.5053	Jail Supplies	47	122	77	500	500
10.40.511.08.5373	Prisoner Housing Expense	34,846	39,322	33,519	34,000	34,000
10.40.511.14.5559	Misc. Equipment Maintenance	19,879	26,069	31,419	26,000	22,500
10.40.511.38.5812	Clothing Expense	20	-	-	-	-
TOTALS		\$ 593,955	\$ 635,486	\$ 672,622	\$ 670,518	\$ 688,610

YEAR 2015 BUDGET DETAIL
POLICE RECORDS UNIT

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.40.512.02.4001	Salaries	\$ 247,244	\$ 282,724	\$ 150,095	\$ 158,276	\$ 163,540
10.40.512.02.4004	Overtime	1,183	133	176	865	1,030
10.40.512.02.4015	Opt Out (Health Insurance)	3,492	6,111	6,402	6,996	7,010
10.40.512.02.4017	Health Insurance Rebate	48	96	-	-	-
10.40.512.02.4101	Social Security	17,486	19,893	11,844	12,636	13,130
10.40.512.02.4102	LAGERS Retirement Program	18,925	20,375	16,141	18,277	18,940
10.40.512.02.4104	Workers Compensation	1,986	979	667	365	440
10.40.512.02.4105	Health Insurance	26,370	24,276	8,559	6,363	6,770
10.40.512.02.4106	Life Insurance	156	154	102	105	120
10.40.512.02.4107	Dental Insurance	2,071	1,976	1,452	1,561	1,730
10.40.512.02.4112	Vision Insurance	60	150	348	396	420
10.40.512.02.4116	Disability Insurance	376	378	232	261	300
10.40.512.04.5001	General Supplies	2	-	-	-	-
10.40.512.04.5110	Copier Lease & Usage	2,754	2,259	2,216	5,500	5,500
10.40.512.08.5393	Regional Alert System	10,709	8,285	8,679	12,000	12,000
10.40.512.14.5559	Misc. Equipment Maintenance	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	-	38	-	400	400
10.40.512.38.5808	Postage	231	196	132	500	500
TOTALS		\$ 334,553	\$ 369,211	\$ 208,234	\$ 227,701	\$ 235,030

YEAR 2015 BUDGET DETAIL
ANIMAL CONTROL UNIT

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.40.513.02.4001	Salaries	\$ 57,260	\$ 63,765	\$ 57,532	\$ 62,545	\$ -
10.40.513.02.4002	Part-time	14,458	14,815	15,128	12,949	-
10.40.513.02.4004	Overtime	3,236	1,987	3,720	4,561	-
10.40.513.02.4017	Health Insurance Rebate	80	96	-	-	-
10.40.513.02.4018	Health Savings (HSA)	-	-	696	1,482	-
10.40.513.02.4101	Social Security	5,601	6,029	5,729	6,108	-
10.40.513.02.4102	LAGERS Retirement Program	3,093	4,484	5,008	7,581	-
10.40.513.02.4104	Workers Compensation	2,053	972	1,231	1,775	-
10.40.513.02.4105	Health Insurance	8,503	10,428	9,415	11,245	-
10.40.513.02.4106	Life Insurance	47	61	46	53	-
10.40.513.02.4107	Dental Insurance	776	723	600	689	-
10.40.513.02.4112	Vision Insurance	36	72	56	78	-
10.40.513.02.4116	Disability Insurance	118	71	30	-	-
10.40.513.04.5001	General Supplies	243	814	189	500	-
10.40.513.04.5003	Medical Supplies	5,380	3,637	3,842	3,200	-
10.40.513.04.5008	Building Maintenance	4,891	2,288	584	2,000	-
10.40.513.04.5009	Maintenance Materials	40	16	-	-	-
10.40.513.04.5010	Chemicals	1,132	1,626	1,030	1,000	-
10.40.513.04.5013	Food	1,071	905	1,474	1,000	-
10.40.513.08.5358	Veterinary Services	5,003	5,064	2,386	2,580	-
10.40.513.08.5381	Refuse Collection Fees	-	-	-	200	-
10.40.513.08.5389	Other Fees	-	75	200	100	-
10.40.513.12.5401	Electric	5,562	2,927	2,647	2,100	-
10.40.513.12.5421	Natural Gas	2,967	2,416	2,256	2,500	-
10.40.513.14.5541	Vehicle Maintenance	-	15	-	-	-
10.40.513.14.5559	Misc. Equipment Maintenance	2,065	1,807	1,755	3,000	-
10.40.513.14.5571	Building Maintenance	494	254	390	440	-
10.40.513.14.5575	Grounds/Landscaping Maint.	43	-	263	200	-
10.40.513.16.5711	Property Insurance	126	132	168	200	-
TOTALS		\$ 124,280	\$ 125,479	\$ 116,375	\$ 128,086	\$ -

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Fire Department Program Narrative

Mission Statement:

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

Services:

1. Administration

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

2. Emergency Services

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

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

RESPONSE TIMES

Type	2010	2011	2012	2013	2014 Proj.
Dispatch to Enroute	1.42	1.37	1.36	1.33	1.39
Enroute to On Scene	3.77	3.81	3.88	3.96	4.06
Dispatch to On Scene	5.19	5.17	5.24	5.29	5.44

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	2010	2011	2012	2013	2014 Proj.
Fire	3,336	3,338	3,459	3,338	3,237
EMS Pt. Contacts	3,299	3,232	3,311	2,898	2,748
EMS Pt. Transports	2,367	2,290	2,357	2,365	2,180
Total Responses	4,265	4,200	4,299	3,871	3,877

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 FY2015, along with a brief look at historical staffing levels, are as follows:

Position Title	2011	2012	2013	2014	2015 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	0	0	0	0
Division Chief-Fire Marshal	1	1	1	1	1
Division Chief-Training	0	1	1	1	1
Fire Captain	9	9	9	9	9
Fire Chief	1	1	1	1	1
Firefighter/EMT	9	9	9	12	9
Firefighter/Paramedic	22	24	24	24	24
Total	46.5	48.5	48.5	51.5	48.5

Previous Year’s Goals and Objectives:

The Fire Department’s FY2014 goals and objectives were as follows:

1. 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: Response times continue to maintain at about 6-9 seconds on average above the goal of 1.25 minutes. The Department continues to research ways to improve the “Dispatch to Enroute” times.

2. 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.

Update: Several hiring processes were conducted throughout 2014 for the position of Firefighter/Paramedic. After completion of all processes there were not enough candidates to maintain an eligibility list requiring additional processes throughout the year. In addition, the Department experienced three retirements and four resignations from late 2013 through the third quarter of 2014.

3. Establish specifications for and complete the purchase of three (3) replacement fire pumpers.

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.

Update: The department utilizing the labor/management initiative completed specifications for three (3) replacement pumpers in mid-2014. The purchase was approved by the City Council on April 28, 2014. The committee members traveled to Pierce to complete a Pre-Plan visit with the final engineering being approved in late September. The anticipated delivery date of the replacement pumpers is February to March 2015.

4. 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 department updated its comprehensive building, apparatus, and equipment replacement plan through 2014. While several items remain unfunded, the department continues to look for additional sources to meet its needs.

5. 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.

Update: The department continues to work with other outside sources to create opportunities locally to provide its personnel with Emergency Medical Services Continuing Education Units (CEUs). While we continue to explore these ideas, Central Jackson County has provided the department's personnel with consistent and up to date CEU classes.

FY2015 Goals and Objectives:

The Fire Department's FY2015 goals and objectives include the following:

1. 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. 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: Take delivery and complete established in-service training for the three (3) replacement pumpers.

Objective: Utilizing the labor/management initiative the department will create the required in-service training that will be required by each member to be certified in driving the new apparatus. The department will strive to have all eligible personnel certified in operating the new pumpers by mid-year.

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: Upon approval of the new Memorandum of Understanding between the City and Local 42 the department will implement any new identified items within the agreement.

Objective: Utilizing the labor/management initiative the department will review the approved agreement for items requiring implementation. The labor/management steering committee will establish needed project teams to assist with implementation.

YEAR 2015 BUDGET DETAIL
FIRE ADMINISTRATION

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.50.300.02.4001	Salaries	\$ 105,886	\$ 116,573	\$ 117,063	\$ 118,260	\$ 121,810
10.50.300.02.4004	Overtime	89	-	77	-	-
10.50.300.02.4101	Social Security	7,720	8,565	8,544	8,838	9,320
10.50.300.02.4102	LAGERS Retirement Program	12,515	14,381	19,827	20,126	21,590
10.50.300.02.4104	Workers Compensation	1,752	3,495	4,889	7,651	10,160
10.50.300.02.4105	Health Insurance	13,465	15,741	17,877	19,804	21,060
10.50.300.02.4106	Life Insurance	112	46	40	40	40
10.50.300.02.4107	Dental Insurance	524	958	907	913	1,010
10.50.300.02.4112	Vision Insurance	120	240	252	264	280
10.50.300.02.4116	Disability Insurance	115	106	91	98	110
10.50.300.04.5001	General Supplies	2,507	2,253	2,060	2,500	2,300
10.50.300.04.5009	Maintenance Materials	491	596	374	500	500
10.50.300.04.5013	Food	821	726	1,069	2,000	1,800
10.50.300.04.5017	Equipment Supplies	6	-	7	-	-
10.50.300.04.5099	Miscellaneous Supplies	72	37	-	128	-
10.50.300.04.5110	Copier Lease	1,177	961	1,105	1,200	1,200
10.50.300.04.5120	Outside Printing	230	351	39	250	250
10.50.300.06.5251	Registration Fees	-	951	-	-	-
10.50.300.06.5253	Lodging & Meals	-	35	-	120	-
10.50.300.06.5259	Training Costs	-	365	3,104	2,500	3,500
10.50.300.08.5369	Pest Control/Cleaning	866	906	1,337	1,260	1,260
10.50.300.08.5372	Recruitment	-	-	305	-	-
10.50.300.08.5392	Employment Testing	970	-	1,339	1,500	1,500
10.50.300.08.5399	Miscellaneous Fees	1,035	28	(15)	(5)	-
10.50.300.12.5401	Electric	16,615	18,963	20,622	21,000	22,000
10.50.300.12.5421	Natural Gas	7,301	6,072	9,699	11,000	11,000
10.50.300.14.5521	Vehicle Fuel	1,198	3,619	3,778	4,100	4,200
10.50.300.14.5541	Vehicle Maintenance	4,236	2,144	1,149	1,149	1,000
10.50.300.14.5551	Office Equipment Maintenance	1,994	881	100	1,500	750
10.50.300.14.5553	Emergency Mgmt Maintenance	1,097	10,139	4,266	29,961	5,000
10.50.300.14.5559	Misc. Equipment Maintenance	255	-	37	-	-
10.50.300.14.5571	Building Maintenance	17,925	31,506	25,801	20,385	17,500
10.50.300.14.5575	Grounds/Landscaping	283	814	1,824	1,500	1,500
10.50.300.16.5711	Property Insurance	4,158	4,662	5,328	5,839	6,570
10.50.300.16.5715	Casualty Insurance	1,038	580	541	533	570
10.50.300.18.5601	Minor Equipment	-	-	3,272	2,455	-
10.50.300.24.6003	Lease Principal	23,123	-	-	-	-
10.50.300.24.6013	Lease Interest	1,210	-	-	-	-
10.50.300.36.7201	Capital Equipment	31,810	24,742	-	-	-
10.50.300.38.5808	Postage	382	830	283	500	350
10.50.300.38.5811	Membership Dues	604	612	627	650	710
10.50.300.38.5812	Clothing Expense	769	446	-	500	500
TOTALS		\$ 264,468	\$ 273,323	\$ 257,617	\$ 289,019	\$ 269,340

YEAR 2015 BUDGET DETAIL
EMERGENCY SERVICES

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.50.301.02.4001	Salaries	\$ 1,942,619	\$ 2,025,697	\$ 1,958,170	\$ 1,921,738	\$ 1,975,500
10.50.301.02.4002	Part-time	401	325	207	500	1,000
10.50.301.02.4003	Out of Class	8,200	7,838	6,300	7,738	10,300
10.50.301.02.4004	Overtime	288,614	303,202	424,927	413,513	292,750
10.50.301.02.4015	Opt Out (Health Insurance)	30,846	30,992	29,246	19,824	24,530
10.50.301.02.4017	Health Insurance Rebate	592	652	60	-	-
10.50.301.02.4018	Health Savings Account	-	-	2,576	5,256	6,090
10.50.301.02.4101	Social Security	166,490	173,533	177,586	177,099	180,680
10.50.301.02.4102	LAGERS Retirement Program	289,926	315,848	424,363	434,430	462,910
10.50.301.02.4104	Workers Compensation	101,462	98,427	124,056	183,326	236,960
10.50.301.02.4105	Health Insurance	274,682	305,881	345,928	402,575	470,140
10.50.301.02.4106	Life Insurance	1,316	1,172	1,020	992	1,200
10.50.301.02.4107	Dental Insurance	22,693	23,264	20,980	21,157	26,290
10.50.301.02.4112	Vision Insurance	498	1,445	2,043	3,219	4,440
10.50.301.02.4115	Detail Allowance	130	36	68	150	150
10.50.301.02.4116	Disability Insurance	3,038	2,681	2,066	2,225	2,890
10.50.301.04.5001	General Supplies	106	232	6,882	530	500
10.50.301.04.5006	Vehicle Supplies	163	9,903	4,496	1,500	2,500
10.50.301.04.5009	Maintenance Materials	115	22	97	-	-
10.50.301.04.5017	Equipment Supplies	876	46	995	500	500
10.50.301.04.5018	Minor Tools	17	238	20	-	-
10.50.301.04.5019	Radio Supplies	1,071	2,958	1,015	5,000	5,000
10.50.301.04.5020	Station Supplies	6,541	5,002	11,487	6,500	6,500
10.50.301.04.5099	SCBA Supplies	3,716	3,890	1,246	4,000	3,000
10.50.301.06.5251	Registration Fees	-	-	209	-	-
10.50.301.06.5259	Training Costs	-	325	225	-	-
10.50.301.14.5521	Vehicle Fuel	35,058	39,324	38,266	43,000	41,000
10.50.301.14.5541	Vehicle Maintenance	59,079	49,316	57,712	46,000	35,000
10.50.301.14.5551	Maintenance-Office Equipment	-	374	12	-	-
10.50.301.14.5552	Radio Maintenance	2,292	1,059	2,072	2,000	3,000
10.50.301.14.5559	Misc. Equipment Maintenance	10,360	13,047	4,005	8,000	5,000
10.50.301.16.5715	Casualty Insurance	33,282	29,801	23,420	23,019	25,040
10.50.301.18.5601	Minor Equipment	5,415	5,889	3,606	2,500	3,000
10.50.301.38.5812	Clothing Expense	18,598	19,027	18,344	24,550	25,200
10.50.301.38.5813	Protective Clothing	20,380	22,712	16,932	25,000	31,240
TOTALS		\$ 3,328,578	\$ 3,494,158	\$ 3,710,640	\$ 3,785,841	\$ 3,882,310

YEAR 2015 BUDGET DETAIL

EMS SERVICES

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.50.311.02.4001	Salaries	\$ 7,500	\$ -	\$ -	\$ -	\$ -
10.50.311.02.4101	Social Security	553	-	-	-	-
10.50.311.02.4102	LAGERS Retirement Program	983	-	-	-	-
10.50.311.02.4104	Workers Compensation	78	-	-	-	-
10.50.311.02.4105	Health Insurance	776	-	-	-	-
10.50.311.02.4106	Life Insurance	3	-	-	-	-
10.50.311.02.4107	Dental Insurance	53	-	-	-	-
10.50.311.02.4116	Disability Insurance	7	-	-	-	-
10.50.311.04.5003	Medical Supplies	40,767	48,949	45,119	46,640	46,000
10.50.311.04.5010	Chemicals	748	942	1,393	1,200	1,400
10.50.311.06.5259	Training Costs	10,957	10,005	13,240	16,880	15,500
10.50.311.08.5356	Medical Fees	7,200	9,600	12,000	12,000	12,000
10.50.311.08.5399	Miscellaneous Fees	-	150	-	150	150
10.50.311.12.5453	Mobile Phones	-	2,637	3,840	3,250	3,840
10.50.311.14.5521	Vehicle Fuel	24,689	23,315	22,710	24,180	24,000
10.50.311.14.5541	Vehicle Maintenance	1,782	2,015	7,513	12,000	11,000
10.50.311.14.5559	Misc. Equipment Maintenance	7,363	2,911	3,314	4,000	4,000
10.50.311.16.5715	Casualty Insurance	594	335	310	305	330
10.50.311.18.5601	Minor Equipment	1,625	710	5,076	12,060	7,500
10.50.311.38.5811	Membership Dues	835	835	835	840	2,120
10.50.311.38.5812	Clothing Expense	1,085	-	-	-	-
TOTALS		\$ 107,597	\$ 102,404	\$ 115,349	\$ 133,505	\$ 127,840

YEAR 2015 BUDGET DETAIL

TRAINING DIVISION

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.50.315.02.4001	Salaries	\$ -	\$ -	\$ -	\$ 32,208	\$ 66,350
10.50.315.02.4004	Overtime	-	-	-	1,500	5,000
10.50.315.02.4101	Social Security	-	-	-	2,579	5,460
10.50.315.02.4102	LAGERS Retirement Program	-	-	-	6,270	13,990
10.50.315.02.4104	Workers Compensation	1,134	2,210	3,376	5,400	7,240
10.50.315.02.4105	Health Insurance	-	-	-	7,020	14,560
10.50.315.02.4106	Life Insurance	-	-	-	13	30
10.50.315.02.4107	Dental Insurance	-	-	-	306	670
10.50.315.02.4112	Vision Insurance	-	-	-	99	210
10.50.315.02.4116	Disability Insurance	-	-	-	35	80
10.50.315.04.5001	General Supplies	50	-	10	1,000	750
10.50.315.04.5024	CERT Supplies	1,789	1,861	142	-	-
10.50.315.06.5251	Registration Fees	150	50	25	60	-
10.50.315.06.5253	Lodging & Meals	-	1,781	-	366	-
10.50.315.06.5259	Training Costs	370	1,039	8,670	31,500	31,500
10.50.315.14.5521	Vehicle Fuel	-	-	-	3,000	3,000
10.50.315.14.5541	Vehicle Maintenance	-	85	101	750	1,000
10.50.315.16.5715	Casualty Insurance	522	292	274	271	290
10.50.315.38.5811	Membership Dues	-	229	-	330	800
TOTALS		\$ 4,016	\$ 7,546	\$ 12,600	\$ 92,707	\$ 150,930

YEAR 2015 BUDGET DETAIL

FIRE PREVENTION

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.50.321.02.4001	Salaries	\$ 71,932	\$ 72,628	\$ 73,705	\$ 49,733	\$ 76,400
10.50.321.02.4004	Overtime	8,259	12,044	15,246	5,509	10,300
10.50.321.02.4101	Social Security	5,804	6,118	6,445	4,044	6,630
10.50.321.02.4102	LAGERS Retirement Program	10,745	11,587	16,117	10,991	16,990
10.50.321.02.4104	Workers Compensation	1,816	3,032	4,567	5,099	8,760
10.50.321.02.4105	Health Insurance	8,802	9,726	11,046	8,050	13,010
10.50.321.02.4106	Life Insurance	35	31	27	17	30
10.50.321.02.4107	Dental Insurance	655	639	605	405	670
10.50.321.02.4116	Disability Insurance	81	71	60	42	80
10.50.321.04.5001	General Supplies	369	1,357	1,536	1,750	1,750
10.50.321.04.5021	Supplies-Learn Not To Burn	-	261	154	1,000	1,000
10.50.321.04.5024	CERT Supplies	-	-	-	1,000	1,000
10.50.321.04.5099	Fire Prevention Supplies	2,582	4,117	2,500	2,250	2,300
10.50.321.06.5251	Registration Fees	1,250	780	265	1,000	1,650
10.50.321.14.5521	Vehicle Fuel	1,200	1,168	1,727	2,070	1,750
10.50.321.14.5541	Vehicle Maintenance	-	223	3,059	750	1,250
10.50.321.16.5715	Casualty	570	317	300	297	320
10.50.321.38.5810	Publications	-	976	1,166	1,331	-
10.50.321.38.5811	Membership Dues	80	50	50	830	2,150
10.50.321.38.5812	Clothing Expense	89	503	419	500	500
TOTALS		\$ 114,270	\$ 125,629	\$ 138,992	\$ 96,668	\$ 146,540

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Community Services Department Program Narrative

Mission Statement:

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

Services:

1. Administration

The Administration Division is responsible for the operation of the Silver Center, Liberty Access Transportation, and Meals on Wheels. This division also provides administrative support to the Liberty Community Christmas Tree Program. Grants received from the Mid-America Regional Council (MARC), 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.

4. Meals on Wheels

Liberty Meals on Wheels provides a hot and nutritious meal and daily personal contact to Liberty Senior residents. This organization is governed by a Board of Directors and is independent of the City.

Staffing Levels:

The Community Services Division's proposed staffing levels for FY2015, along with a brief look at historical staffing levels, are as follows:

Position Title	2011	2012	2013	2014	2015 Budget
Administrative Assistant	1	1	1	1	1
Bus Driver	1	1	1	1	1
Manager	1	1	1	1	1
Recreation Program Coordinator	0	0	0	1	1
Senior Center Technician	1	1	1	1	1
Total	4	4	4	5	5

Previous Year's Goals and Objectives:

The Community Services Division FY2014 goals and objectives were as follows:

1. Develop programming designed to enhance the spiritual, intellectual, physical and social well-being of the 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.

Update: With the new Recreation Program Coordinator on board, new programs were introduced such as tai chi, ballroom dancing, line dancing. Programs with partners like Dare to Dabble and the Senior Learning Network were implemented.

2. 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.

Update: Based on the needs assessment survey completed in February 2014, fitness and special events are priorities for the demographic served by this division. Three classes were added to increase fitness activities – tai chi, ballroom dancing, and line dancing. Special events included a Valentine's Day evening celebration, Veteran's celebration, and several pot lucks with live entertainment.

3. 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.

Update: This has not been completed.

4. 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.

Update: Due to reorganization and other priorities within the department, a redevelopment did not occur. Many volunteer opportunities remain available through LPR including coaching, planting trees, snow squad, delivering Meals on Wheels, volunteering at the Silver Center, and more.

5. 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.

Update: This has not been completed.

FY2015 Goals and Objectives:

The Community Services Division's FY2015 goals and objectives include the following:

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

Objective: Adjust the hours of operation of the Access Transportation two days per week to allow for morning doctor appointments. (\$0)

Objective: Schedule grocery store trips to each store once per week. (\$0)

2. Goal: Increase opportunities for community input on programs and services.

Objective: Utilize the Program Needs Assessment Survey (2014) to develop programs and services. (\$4,000 anticipated new revenue)

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

Objective: Finalize the Park Ambassador Program materials from Park Board direction. (\$0)

4. Enhance the quality of life for Liberty's senior adults and physically challenged citizens by providing facilities and services that are accessible.

Objective: Review facilities against ADA guidelines to identify improvements recommended. (\$0)

YEAR 2015 BUDGET DETAIL
COMMUNITY SERVICES (AGING) - ADMINISTRATION

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.60.481.02.4001	Salaries	\$ 43,848	\$ 47,856	\$ 53,709	\$ 54,264	\$ 55,900
10.60.481.02.4017	Health Insurance Rebate	48	48	-	-	-
10.60.481.02.4101	Social Security	3,361	3,668	4,111	4,153	4,280
10.60.481.02.4102	LAGERS Retirement Program	2,856	3,596	5,536	5,374	5,200
10.60.481.02.4104	Workers Compensation	75	63	88	125	150
10.60.481.02.4105	Health Insurance	4,776	5,214	5,829	6,363	6,770
10.60.481.02.4106	Life Insurance	35	31	27	26	30
10.60.481.02.4107	Dental Insurance	371	362	343	344	380
10.60.481.02.4112	Vision Insurance	-	-	39	78	80
10.60.481.04.5001	General Supplies	333	402	745	476	480
10.60.481.04.5063	Christmas Tree Commission	824	1,210	847	1,150	1,530
10.60.481.04.5099	Miscellaneous Supplies	27	27	140	-	-
10.60.481.04.5110	Copier Lease	98	-	1,756	2,100	2,100
10.60.481.04.5120	Outside Printing	-	142	286	-	-
10.60.481.06.5210	Training Travel	-	-	2,508	4,461	3,970
10.60.481.06.5249	Other Travel	175	63	9	298	270
10.60.481.14.5551	Equipment Maintenance	-	-	-	-	120
10.60.481.16.5715	Casualty Insurance	342	194	184	184	200
10.60.481.18.5601	Minor Equipment	4,795	-	93	60	220
10.60.481.38.5803	Meeting Expense	117	240	203	346	340
10.60.481.38.5808	Postage	-	-	6	-	-
10.60.481.38.5811	Membership Dues	45	210	410	303	440
10.60.481.38.5989	Miscellaneous Expense	38	-	-	62	90
TOTALS		\$ 62,163	\$ 63,326	\$ 76,868	\$ 80,167	\$ 82,550

YEAR 2015 BUDGET DETAIL
COMMUNITY SERVICES (AGING) - ACCESS BUS SERVICE

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.60.482.02.4001	Salaries	\$ 63,928	\$ 65,004	\$ 66,911	\$ 66,372	\$ 68,370
10.60.482.02.4002	Part-time	9,486	10,691	10,961	14,327	16,070
10.60.482.02.4004	Overtime	-	-	-	206	210
10.60.482.02.4015	Opt Out (Health Insurance)	-	-	1,746	3,498	3,500
10.60.482.02.4017	Health Insurance Rebate	48	48	-	-	-
10.60.482.02.4018	Health Savings Account	-	-	696	1,482	1,660
10.60.482.02.4101	Social Security	5,281	5,355	5,970	6,420	6,750
10.60.482.02.4102	LAGERS Retirement Program	4,148	4,834	6,946	6,937	8,200
10.60.482.02.4104	Workers Compensation	1,872	1,309	1,754	2,557	3,140
10.60.482.02.4105	Health Insurance	15,096	15,558	8,259	4,884	5,080
10.60.482.02.4106	Life Insurance	69	61	53	53	60
10.60.482.02.4107	Dental Insurance	1,309	1,278	1,210	1,084	1,060
10.60.482.02.4112	Vision Insurance	-	24	106	212	220
10.60.482.02.4116	Disability Insurance	81	71	60	65	80
10.60.482.04.5120	Outside Printing	-	313	-	386	390
10.60.482.08.5371	Advertising	-	-	221	-	-
10.60.482.08.5399	Miscellaneous Fees	-	-	266	-	30
10.60.482.12.5453	Mobile Phones	-	150	-	-	-
10.60.482.14.5521	Vehicle Fuel	10,326	10,937	11,792	13,744	11,920
10.60.482.14.5541	Vehicle Maintenance	6,565	14,496	12,265	5,171	8,050
10.60.482.16.5715	Casualty Insurance	702	398	371	367	390
10.60.482.24.6001	Lease Principal-Access Bus	16,535	17,109	-	-	-
10.60.482.24.6011	Lease Interest-Access Bus	1,016	443	-	-	-
10.60.482.36.7101	Capital Outlay-Access Bus	-	-	49,774	-	-
10.60.482.38.5812	Clothing Expense	101	52	193	480	480
10.60.482.38.5989	Miscellaneous Expense	52	-	-	12	-
TOTALS		\$ 136,617	\$ 148,130	\$ 179,555	\$ 128,257	\$ 135,660

YEAR 2015 BUDGET DETAIL
COMMUNITY SERVICES (AGING) - SILVER CENTER

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.60.483.02.4001	Salaries	\$ 26,419	\$ 26,679	\$ 26,316	\$ 56,172	\$ 57,860
10.60.483.02.4002	Part-time	8,426	9,412	12,227	1,009	20,500
10.60.483.02.4004	Overtime	19	56	-	165	340
10.60.483.02.4015	Opt Out (Health Insurance)	-	582	3,492	1,746	-
10.60.483.02.4101	Social Security	2,627	2,734	3,164	4,408	6,020
10.60.483.02.4102	LAGERS Retirement Program	1,663	1,984	3,070	5,750	7,320
10.60.483.02.4104	Workers Compensation	430	377	513	660	1,170
10.60.483.02.4105	Health Insurance	5,826	4,790	-	14,505	19,820
10.60.483.02.4106	Life Insurance	35	31	27	50	60
10.60.483.02.4107	Dental Insurance	371	362	171	512	1,060
10.60.483.02.4112	Vision Insurance	-	-	-	133	280
10.60.483.02.4116	Disability Insurance	81	71	60	125	150
10.60.483.04.5001	General Supplies	204	100	838	540	540
10.60.483.04.5004	Recreation Supplies	644	649	336	-	-
10.60.483.04.5099	Program Supplies	3,511	3,033	2,526	5,280	3,210
10.60.483.06.5210	Training Travel	27	622	324	669	650
10.60.483.06.5249	Other Travel	271	114	259	200	250
10.60.483.06.5251	Registration Fees	-	10	-	-	-
10.60.483.08.5354	Meals On Wheels	3,325	5,078	4,681	6,880	6,890
10.60.483.08.5355	Senior Center Programs	270	1,513	2,192	1,260	5,500
10.60.483.08.5371	Advertising	-	-	-	-	200
10.60.483.08.5399	Miscellaneous Fees	3,030	3,020	3,035	3,600	3,620
10.60.483.16.5715	Casualty Insurance	198	110	105	105	120
10.60.483.18.5601	Minor Equipment	9	444	57	400	500
10.60.483.38.5810	Publications	143	-	-	-	-
10.60.483.38.5811	Membership Dues	43	35	45	25	-
TOTALS		\$ 57,573	\$ 61,804	\$ 63,438	\$ 104,194	\$ 136,060

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 FY2015, along with a brief look at historical staffing levels, are as follows:

Position Title	2011	2012	2013	2014	2015 Budget
Administrative Assistant	2	2	2	2	2
Capital Review Engineer	1	1	1	1	1
City Engineer/Assistant Public Works Director	1	1	1	1	1
Facilities Management Supervisor	2	1	1	1	1
Mechanic	1	0	0	0	0
Project Inspector	1	0	0	0	1
Public Works Crew Chief	0	0	0	0	2
Public Works Director	1	1	1	1	1
Public Works Maintenance Worker I	6	7	7	7	4
Public Works Maintenance Worker II	9	5	5	5	6
Public Works Operations Manager	1	1	1	1	1
Senior Project Inspector	2	2	2	2	1
Total	27	21	21	21	21

FY 2015 Goals and Objectives:

The Public Works Department's FY 2015 goals and objectives include the following:

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

Update: Ongoing

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.

Update: Ongoing

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

Update: Ongoing

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

Update: Ongoing

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

Update: Ongoing

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.

Update: Ongoing

6. 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.

Update: Ongoing

7. 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.

Update: Ongoing – a facilities management supervisor was hired to ensure coordination of building maintenance activities for all city facilities

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

Update: Ongoing

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

Update: Ongoing

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

Update: Ongoing

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

Update: Annual tracking of major street and maintenance repair activities is done to determine where efficiencies can be obtained and resources applied for enhanced effective for operations.

YEAR 2015 BUDGET DETAIL

ENGINEERING

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.70.201.02.4001	Salaries	\$ 285,207	\$ 296,672	\$ 274,883	\$ 193,647	\$ 254,220
10.70.201.02.4004	Overtime	8,052	5,820	2,557	6,584	8,490
10.70.201.02.4017	Health Insurance Rebate	80	48	-	-	-
10.70.201.02.4018	Health Savings Account	-	-	277	702	1,620
10.70.201.02.4101	Social Security	21,540	22,010	19,427	15,056	20,100
10.70.201.02.4102	LAGERS Retirement Program	19,082	22,371	25,602	19,864	24,430
10.70.201.02.4104	Workers Compensation	4,011	3,737	4,472	6,066	6,020
10.70.201.02.4105	Health Insurance	35,331	42,025	38,211	25,541	44,910
10.70.201.02.4106	Life Insurance	157	139	101	82	110
10.70.201.02.4107	Dental Insurance	2,781	2,942	2,320	1,765	2,360
10.70.201.02.4112	Vision Insurance	297	661	533	193	330
10.70.201.02.4116	Disability Insurance	353	308	202	145	170
10.70.201.04.5001	General Supplies	3,240	3,146	2,764	3,000	2,500
10.70.201.04.5110	Copier Lease & Usage	2,481	2,158	2,333	2,333	2,300
10.70.201.04.5120	Outside Printing	-	-	-	150	150
10.70.201.04.5121	Microfilming	558	-	-	-	-
10.70.201.06.5210	Training Travel	1,406	910	2,356	2,356	2,000
10.70.201.06.5251	Registration Fees	885	375	1,169	2,000	1,500
10.70.201.08.5397	Contract Labor	-	500	8,770	11,550	12,000
10.70.201.08.5399	Miscellaneous Fees	5,905	5,625	5,187	8,454	8,500
10.70.201.12.5453	Mobile Phones	-	300	600	900	600
10.70.201.14.5521	Vehicle Fuel	8,894	7,966	7,676	10,000	8,500
10.70.201.14.5541	Vehicle Maintenance	4,923	7,703	5,658	5,658	4,000
10.70.201.14.5551	Office Maintenance	-	-	-	200	150
10.70.201.14.5556	Street/Traffic Lights	53,910	22,777	30,709	35,000	27,500
10.70.201.14.5559	Misc Equipment Maintenance	47	17	-	150	-
10.70.201.16.5715	Casualty	3,558	1,958	1,827	1,798	1,900
10.70.201.18.5601	Minor Equipment	255	1,020	165	2,057	-
10.70.201.38.5803	Meeting Expense	199	116	560	560	400
10.70.201.38.5810	Publications	88	-	160	200	200
10.70.201.38.5811	Membership Dues	1,812	1,139	1,624	1,700	1,700
10.70.201.38.5989	Miscellaneous Expenses	616	841	1,342	1,342	1,000
TOTALS		\$ 465,666	\$ 453,283	\$ 441,485	\$ 359,053	\$ 437,660

YEAR 2015 BUDGET DETAIL
BUILDING MAINTENANCE

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.70.221.02.4001	Salaries	\$ 34,482	\$ 35,544	\$ 35,392	\$ 31,470	\$ 46,350
10.70.221.02.4004	Overtime	4,584	1,532	2,305	2,170	1,600
10.70.221.02.4015	Opt Out (Health Ins)	-	-	-	-	3,500
10.70.221.02.4017	Health Insurance Rebate	-	-	-	1,752	-
10.70.221.02.4101	Social Security	2,741	2,488	2,436	2,595	3,940
10.70.221.02.4102	LAGERS Retirement Program	2,544	2,732	2,783	3,527	4,780
10.70.221.02.4104	Workers Compensation	826	705	984	1,708	2,360
10.70.221.02.4105	Health Insurance	9,840	10,878	12,361	3,333	-
10.70.221.02.4106	Life Insurance	35	31	27	20	-
10.70.221.02.4107	Dental Insurance	655	639	605	457	-
10.70.221.04.5001	General Supplies	-	-	6	-	-
10.70.221.08.5381	Refuse Collection Fees	-	-	-	-	200
10.70.221.08.5397	Contract Labor	16,250	17,223	16,247	18,000	18,500
10.70.221.08.5399	Miscellaneous Fees	16,885	-	-	-	-
10.70.221.12.5401	Electric	78,095	85,353	84,819	90,000	90,000
10.70.221.12.5402	Energy Efficiency Upgrade	-	-	-	6,800	6,800
10.70.221.12.5421	Natural Gas	16,399	13,877	16,157	15,000	15,000
10.70.221.14.5571	Building Maintenance	300	456	130	224	-
10.70.221.14.5572	Facilities Maintenance	81,254	71,631	66,558	60,000	45,000
10.70.221.16.5711	Property Insurance	9,690	10,824	12,336	13,512	15,200
10.70.221.16.5715	Casualty Insurance	270	157	148	149	160
10.70.221.18.5601	Minor Equipment	-	-	105	500	-
10.70.221.24.6001	Principal-MDNR	5,252	5,435	5,624	-	6,020
10.70.221.24.6011	Interest-MDNR	1,551	1,368	1,179	-	780
10.70.221.38.5812	Clothing Expense	413	353	502	600	300
10.70.221.38.5989	Miscellaneous Expense	-	12,501	12,180	12,200	10,000
TOTALS		\$ 282,064	\$ 273,725	\$ 272,884	\$ 264,017	\$ 270,490

YEAR 2015 BUDGET DETAIL
STREET MAINTENANCE

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.70.225.02.4001	Salaries	\$ 409,682	\$ 436,598	\$ 438,894	\$ 474,838	\$ 437,140
10.70.225.02.4004	Overtime	31,510	12,204	40,920	47,997	50,000
10.70.225.02.4015	Opt Out (Health Ins)	-	-	146	-	-
10.70.225.02.4017	Health Insurance Rebate	281	305	-	-	-
10.70.225.02.4018	Health Savings Account	-	-	-	5	-
10.70.225.02.4101	Social Security	33,001	32,597	34,709	38,939	42,760
10.70.225.02.4102	LAGERS Retirement Program	27,477	32,495	48,938	52,484	51,980
10.70.225.02.4104	Workers Compensation	16,255	16,296	22,944	37,554	52,330
10.70.225.02.4105	Health Insurance	81,181	96,601	111,400	132,356	147,060
10.70.225.02.4106	Life Insurance	387	377	330	345	380
10.70.225.02.4107	Dental Insurance	4,774	5,853	5,297	5,637	6,520
10.70.225.02.4112	Vision Insurance	334	745	905	1,192	1,410
10.70.225.02.4116	Disability Insurance	795	683	571	661	780
10.70.225.04.5001	General Supplies	9,485	11,107	16,352	16,352	9,000
10.70.225.06.5251	Registration Fees	534	45	320	300	300
10.70.225.08.5381	Refuse Collection Fees	-	362	-	-	-
10.70.225.08.5397	Contract Labor	11,933	19,656	20,813	8,645	-
10.70.225.08.5399	Miscellaneous Fees	3,384	3,977	1,899	3,500	3,000
10.70.225.12.5401	Electric	6,792	7,827	8,964	10,000	10,000
10.70.225.12.5405	Electric - Street Lights	597,940	617,276	641,129	660,000	670,000
10.70.225.12.5406	Electric - Traffic Signals	22,890	20,338	9,322	15,000	12,000
10.70.225.12.5421	Natural Gas	2,733	1,738	2,251	3,800	3,000
10.70.225.14.5521	Vehicle Fuel	26,215	42,436	55,311	55,311	50,000
10.70.225.14.5541	Vehicle Maintenance	83,323	65,607	79,265	69,559	45,000
10.70.225.14.5551	Office Equipment Maintenance	1,970	1,752	1,498	2,800	1,800
10.70.225.14.5556	Traffic Light Maintenance	-	558	-	-	-
10.70.225.14.5559	Misc. Equipment Maintenance	-	236	-	-	-
10.70.225.14.5571	Building Maintenance	5,428	10,806	10,087	10,087	10,000
10.70.225.14.5574	Tree Maintenance	835	-	-	-	-
10.70.225.15.5621	Asphalt - Street Repairs	42,616	66,232	56,909	-	-
10.70.225.15.5622	Gravel - Street Repairs	12,059	14,341	10,843	-	-
10.70.225.15.5624	Supplies - Street Repairs	6,310	25,360	-	-	-
10.70.225.15.5631	Sand - Snow Removal	3,394	136	3,447	1,119	500
10.70.225.15.5632	Salt - Snow Removal	40,000	12,903	39,242	40,005	45,000
10.70.225.15.5633	Chemicals - Snow Removal	8,283	-	9,919	9,303	7,500
10.70.225.15.5634	Supplies-Snow Removal	10,741	5,982	18,308	22,967	12,000
10.70.225.15.5641	Paint - Street Marking	25,381	29,972	34,983	-	-
10.70.225.15.5663	Chemicals - Storm Drainage	9,454	22,500	38,523	-	-
10.70.225.15.5664	Supplies - Storm Drainage	3,811	884	-	-	-
10.70.225.16.5711	Property Insurance	6,492	7,248	8,274	8,302	8,540

YEAR 2015 BUDGET DETAIL
STREET MAINTENANCE (continued)

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.70.225.16.5715	Casualty Insurance	2,826	1,560	1,456	1,432	1,520
10.70.225.18.5601	Minor Equipment	2,744	4,823	4,466	7,613	-
10.70.225.18.5611	Equipment Rental	4,386	12,704	-	5,000	-
10.70.225.24.6001	Principal-MDNR	4,424	4,569	4,718	4,870	4,870
10.70.225.24.6011	Interest-MDNR	895	750	601	450	450
10.70.225.38.5811	Membership Dues	21	18	23	23	-
10.70.225.38.5812	Clothing Expense	10,217	7,489	8,666	6,500	6,000
10.70.225.38.5813	Protective Clothing	3,402	4,550	3,255	3,500	3,500
TOTALS		\$ 1,576,598	\$ 1,660,495	\$ 1,795,897	\$ 1,758,446	\$ 1,694,340

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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 FY2015, along with a brief look at historical staffing levels, are as follows:

Position Title	2011	2012	2013	2014	2015 Budget
Administrative Assistant	1	1	1	1	1
Building Inspector	1	1	1	1	1
Chief Building Official	1	1	1	1	1
City Planner	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1
Community Development Manager	1	1	1	1	1
Planner	0	1	1	1	1
Rental Inspector (part-time)	0	0	0	0	1
Senior Building Inspector	1	1	1	1	1
Total	7	8	8	8	9

Previous Year's Goals and Objectives:

The Planning & Development Department's FY2014 goals and objectives were as follows:

1. Update the City's comprehensive plan.

Objective: Initiate the process of updating the comprehensive plan.

Update: The comprehensive plan update continues to be a priority, and is subject to budgetary and staffing resources.

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.

Update: The Neighborhood Enhancement Grant program awarded \$15,000 to three neighborhoods in 2014, with a net investment of more than \$24,000 in improvements.

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.

Update: Planning & Development staff coordinate multi-departmental reviews of development applications and has streamlined the development application. Staff serves as the point of contact for several community organizations and provides support as needed.

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.

Update: Building, development, and nuisance codes are consistently enforced. The development code is updated as needed to address changes in practice and community preference.

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.

Update: The mayor's Residential Task Force brought forward recommendations on strengthening the residential development climate in the city. The Residential Development Open House in November 2014 provided an opportunity to build relationships between the development community, city staff, and elected officials.

FY2015 Goals and Objectives:

The Planning and Development Department's FY2015 goals and objectives include the following:

1. Assure that our City has healthy neighborhoods by providing leadership and oversight of City Council direction related to neighborhood betterment.

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

2. Monitor all nuisance complaints for quick abatement and City Code compliance.

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

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

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

4. 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.

5. To continue to work with the development community to build strong partnerships for future growth.

Objective: Provide annual meetings to ensure building, development codes and fees are shared with the community and to continue addressing the remaining Residential Task Force recommendations with City Council.

YEAR 2015 BUDGET DETAIL
PLANNING & COMMUNITY DEVELOPMENT

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.80.151.02.4001	Salaries	\$ 230,748	\$ 239,695	\$ 251,655	\$ 261,246	\$ 270,530
10.80.151.02.4002	Part-time	4,316	4,662	-	-	-
10.80.151.02.4004	Overtime	144	-	154	500	1,030
10.80.151.02.4017	Health Insurance Rebate	144	184	60	-	-
10.80.151.02.4018	Health Savings Account	-	-	762	1,764	2,110
10.80.151.02.4101	Social Security	17,468	18,113	18,557	19,636	20,780
10.80.151.02.4102	LAGERS Retirement Program	13,453	16,779	25,934	25,913	25,260
10.80.151.02.4104	Workers Compensation	1,630	1,607	1,957	2,594	3,080
10.80.151.02.4105	Health Insurance	27,678	34,302	41,422	44,704	47,150
10.80.151.02.4106	Life Insurance	126	102	121	105	110
10.80.151.02.4107	Dental Insurance	2,236	2,153	2,238	2,250	2,490
10.80.151.02.4112	Vision Insurance	72	312	529	554	580
10.80.151.02.4116	Disability Insurance	372	265	181	196	230
10.80.151.04.5001	General Supplies	2,481	1,358	2,013	2,400	2,400
10.80.151.04.5110	Copier Lease	2,481	2,072	1,800	1,800	2,500
10.80.151.04.5120	Outside Printing	290	248	62	300	300
10.80.151.06.5210	Training Travel	730	724	454	500	1,000
10.80.151.06.5251	Registration Fees	498	862	325	1,000	1,000
10.80.151.08.5361	Recording Fees	777	671	824	824	800
10.80.151.08.5379	Legal Ads	960	168	841	840	800
10.80.151.14.5521	Vehicle Fuel	538	456	552	600	600
10.80.151.14.5541	Vehicle Maintenance	499	1,507	853	1,000	1,000
10.80.151.16.5715	Casualty Insurance	3,588	1,642	1,532	1,511	1,600
10.80.151.38.5803	Meeting Expense	138	366	477	1,000	1,000
10.80.151.38.5808	Postage	82	-	-	50	50
10.80.151.38.5810	Publications	4,425	1,073	551	551	400
10.80.151.38.5811	Membership Dues	487	657	930	930	700
TOTALS		\$ 316,362	\$ 329,978	\$ 354,784	\$ 372,768	\$ 387,500

YEAR 2015 BUDGET DETAIL
BUILDING AND CODES

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.80.153.02.4001	Salaries	\$ 142,527	\$ 143,286	\$ 145,723	\$ 153,769	\$ 159,660
10.80.153.02.4002	Part-time	15,295	16,190	11,377	13,080	17,160
10.80.153.02.4017	Health Insurance Rebate	96	96	-	-	-
10.80.153.02.4101	Social Security	11,664	11,800	11,723	12,613	13,530
10.80.153.02.4102	LAGERS Retirement Program	9,182	10,700	14,987	15,214	14,850
10.80.153.02.4104	Workers Compensation	3,701	4,882	5,901	7,971	9,550
10.80.153.02.4105	Health Insurance	19,392	21,306	24,018	26,412	28,100
10.80.153.02.4106	Life Insurance	104	92	80	79	80
10.80.153.02.4107	Dental Insurance	1,680	1,639	1,553	1,561	1,730
10.80.153.02.4112	Vision Insurance	126	252	264	316	380
10.80.153.02.4116	Disability Insurance	162	142	121	130	150
10.80.153.04.5001	General Supplies	975	994	1,742	1,742	1,120
10.80.153.04.5009	Maintenance Materials	-	12	-	-	-
10.80.153.04.5120	Outside Printing	-	62	309	309	100
10.80.153.06.5210	Training Travel	-	245	-	430	430
10.80.153.06.5251	Registration Fees	779	150	230	600	600
10.80.153.12.5453	Mobile Phones	-	150	-	-	-
10.80.153.14.5521	Vehicle Fuel	4,845	5,186	4,675	6,500	6,500
10.80.153.14.5541	Vehicle Maintenance	1,747	895	784	2,100	2,100
10.80.153.16.5715	Casualty Insurance	2,232	1,028	959	943	1,000
10.80.153.18.5601	Minor Equipment	-	-	204	204	200
10.80.153.38.5803	Meeting Expense	-	21	62	150	150
10.80.153.38.5810	Publications	-	-	-	100	100
10.80.153.38.5811	Membership Dues	287	299	527	527	400
10.80.153.38.5812	Clothing Expense	254	271	278	300	300
10.80.153.38.5832	Safety Equipment	-	-	138	300	300
10.80.153.38.5989	Miscellaneous Expenses	12	-	-	-	-
TOTALS		\$ 215,060	\$ 219,696	\$ 225,652	\$ 245,350	\$ 258,490

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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 FY2015, along with a brief look at historical staffing levels, are as follows:

Position Title	2011	2012	2013	2014	2015 Budget
GIS Specialist II	1	1	1	1	1
GIS Specialist III	0	0	0	1	1
Information Technology Services Director	1	1	1	1	1
Information Security Officer	0	0	0	0	1
Information Systems Specialist I	0	2	2	1	1.5
Information Systems Specialist II	1	1	1	2	1
Information Systems Specialist III	2	2	2	0	1
Senior Information System Specialist	0	0	0	2	1
Total	5	7	7	8	8.5

Previous Year's Goals and Objectives:

The Information Technology Services Department's FY2015 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. Citywide consolidation of data storage 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.

Update: Postponed until 2015 due to voluntary budget spending freeze.

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.

Update: External security audit conducted by the Center for Internet Security.

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.

Update: Additional call queue licenses and queue notifications were installed in 2014, primarily to assist in call services for the Parks and Recreations department.

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.

Update: Postponed until 2015 due to voluntary budget spending freeze.

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 (MARC) orthophotography collaboration projects to improve the City's aerial base GIS layer.

Update: 2014 orthophotography has been received by MARC and staff is currently incorporating these images into the City's updated GIS platforms.

FY2015 Goals and Objectives:

The Information Technology Services Department's FY2015 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. Implementation of consolidated blade and SAN data storage 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. Conduct a network layer security audit by an external third party to further evaluate and test existing security practices. Review and Update the City's IT Security Plan as necessary to comply with state and federal regulations. Continue to develop the City's security training program to assist employees in identifying security risk as it relates to digital information.

3. Communications Enhancement (continued)

Objective: Continued collaboration with the Public Relations Division in the implementation of the City's new website and new URL domain registration. Implementation of the U.S. Department of Homeland Security GETS and WPS, priority calling services, for emergency preparedness. Continued implementation of additional advanced call flow/routing technology to assist and better serve our residents and staff members, to include automated call queue announcements. 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 (continued)

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 (continued)

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 (MARC) orthophotography collaboration projects to improve the City's aerial base GIS layer.

6. Application Services

Objective: Upgrade EnerGov services to include on-line licensing\permitting\plan submittal. Upgrade GEMS H/R payroll services to 2008 Windows compliance. Upgrade VSI RecTrac\WebTrac software. Implement additional security software.

YEAR 2015 BUDGET DETAIL
INFORMATION TECHNOLOGY SERVICES

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.90.132.02.4001	Salaries	\$ 350,808	\$ 388,272	\$ 374,111	\$ 400,244	\$ 389,490
10.90.132.02.4002	Part-time	-	-	-	8,367	23,700
10.90.132.02.4004	Overtime	965	4,815	5,331	6,165	10,300
10.90.132.02.4015	Opt Out (Health Insurance)	-	3,347	3,201	2,914	4,670
10.90.132.02.4017	Health Insurance Rebate	100	30	-	-	-
10.90.132.02.4018	Health Savings Account	-	-	438	1,988	3,270
10.90.132.02.4101	Social Security	25,524	28,689	27,947	31,769	36,560
10.90.132.02.4102	LAGERS Retirement Program	20,636	28,547	38,580	37,173	42,240
10.90.132.02.4104	Workers Compensation	464	479	563	774	1,270
10.90.132.02.4105	Health Insurance	48,124	53,564	53,244	56,088	58,010
10.90.132.02.4106	Life Insurance	191	176	139	139	150
10.90.132.02.4107	Dental Insurance	3,152	3,305	2,783	2,733	3,020
10.90.132.02.4112	Vision Insurance	223	643	628	688	720
10.90.132.02.4116	Disability Insurance	342	266	227	210	200
10.90.132.04.5001	General Supplies	818	940	1,714	1,300	1,300
10.90.132.06.5210	Training Travel	14,947	7,152	12,009	11,000	11,000
10.90.132.06.5251	Registration Fees	29,118	19,265	16,405	28,000	30,000
10.90.132.06.5259	Other Training	65	35	79	438	1,000
10.90.132.08.5304	Internet Service Fees	24,984	22,322	70,336	73,000	78,500
10.90.132.08.5399	Miscellaneous Fees	-	10	-	-	-
10.90.132.12.5451	Telephone Expense	197	6,981	2,118	5,148	4,700
10.90.132.12.5453	Mobile Phones	49,020	40,166	48,666	47,000	47,000
10.90.132.12.5455	Telecommunication Circuits	97,160	101,938	90,392	120,000	120,000
10.90.132.14.5521	Vehicle Fuel	-	499	353	350	350
10.90.132.14.5541	Vehicle Maintenance	75	247	98	500	500
10.90.132.14.5551	Office Equipment Maintenance	13,816	4,468	-	1,393	1,500
10.90.132.14.5555	Computer Maintenance	17,495	33,848	29,449	40,998	62,500
10.90.132.14.5586	Telephone System Maint	3,753	8,343	21,879	30,000	37,000
10.90.132.14.5591	Software Maintenance	203,335	213,378	251,542	250,000	285,000
10.90.132.16.5711	Property Insurance	1,974	2,232	2,562	2,812	3,160
10.90.132.16.5715	Casualty Insurance	3,420	1,560	1,456	1,432	1,520
10.90.132.18.5601	Minor Equipment	20,595	18,411	28,409	17,500	15,000
10.90.132.18.5603	Minor Software	10,650	11,475	21,508	17,000	20,000
10.90.132.18.5605	Minor Computer Equipment	104,259	173,972	120,833	133,365	114,000
10.90.132.20.5210	Training Travel	1,113	-	-	688	-
10.90.132.20.5259	Other Training	-	-	49	-	-
10.90.132.20.5261	Data Development	3,915	14,144	9,656	21,165	15,000
10.90.132.24.6001	Lease Principal	55,963	107,126	109,623	56,910	-
10.90.132.24.6003	Lease Principal	48,795	-	-	-	-
10.90.132.24.6011	Lease Interest	-	7,864	5,371	-	-
10.90.132.24.6013	Lease Interest	9,299	-	-	-	-
10.90.132.36.7201	Capital Equip-Lease Purchase	174,253	-	-	-	-
10.90.132.36.7202	Computer Equipment	22,055	21,467	160,119	-	185,000
10.90.132.38.5803	Meeting Expense	66	-	57	70	1,000
10.90.132.38.5810	Publications	124	-	395	300	300
10.90.132.38.5812	Clothing Expense	-	-	-	-	500
TOTALS		\$ 1,361,794	\$ 1,329,977	\$ 1,512,268	\$ 1,409,621	\$ 1,609,430

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CITY WIDE

YEAR 2015 BUDGET DETAIL
CITY WIDE - GENERAL CITY PROGRAMS

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
10.95.140.02.4001	Salaries	\$ -	\$ -	\$ (0)	\$ (60,000)	\$ (178,800)
10.95.140.02.4004	Overtime	5,065	7,106	12,199	14,963	-
10.95.140.02.4101	Social Security	373	522	698	-	-
10.95.140.02.4102	LAGERS Retirement Program	438	682	1,360	-	-
10.95.140.02.4104	Workers Compensation	3,176	51	-	-	-
10.95.140.02.4105	Health Insurance	-	1,599	15,148	-	-
10.95.140.02.4106	Life Insurance	-	6	43	-	-
10.95.140.02.4107	Dental Insurance	-	99	737	-	-
10.95.140.02.4110	Employee Assistance Program	3,342	3,449	880	4,400	4,400
10.95.140.02.4112	Vision Insurance	-	17	281	-	-
10.95.140.02.4116	Disability Insurance	-	11	16	-	-
10.95.140.08.5364	Marketing	-	30,201	4,200	-	-
10.95.140.08.5365	Economic Development Costs	31,951	53,132	41,349	-	-
10.95.140.08.5389	Other Fees	6,823	33,317	33,148	72,795	-
10.95.140.08.5391	Election Expense	11,021	22	6,158	11,000	11,000
10.95.140.08.5397	Contract Labor-Ambulance Billing	96,721	99,711	96,473	100,000	110,000
10.95.140.08.5816	Unemployment Claims	17,881	11,254	7,496	10,000	7,500
10.95.140.14.5583	Additional Landscaping	-	40,618	17,618	-	-
10.95.140.16.5715	Casualty Insurance	-	63,153	-	-	-
10.95.140.36.7301	Land Acquisition	-	40,159	-	-	-
10.95.140.36.7501	Engineering-Ruth Ewing/Grover	18,623	417	-	-	-
10.95.140.38.5804	Special Events	456	3,000	2,050	15,000	10,000
10.95.140.38.5808	Postage	-	-	-	-	14,400
10.95.140.38.5822	Partnership-Community Growth	55,000	55,000	55,000	55,000	-
10.95.140.38.5823	HDLI-Historic Downtown	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	17,833	20,658	-
10.95.140.40.5310	Celebration Liberty	10,558	10,400	11,752	10,000	-
10.95.140.40.5314	Event Insurance	2,050	2,050	1,900	2,050	-
10.95.140.42.5999	Miscellaneous Transfers	-	-	47,750	47,750	47,750
TOTALS		\$ 302,170	\$ 506,210	\$ 419,853	\$ 333,616	\$ 26,250

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
Special Obligation Bonds
Series 2013

Amount Issued: \$60,000

Date Issued: December 19, 2013

Purpose: In-Car Video System

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

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$130,000

Date Issued: December 19, 2013

Purpose: Police Vehicles

Year	Interest Rate	December 1		Total Payments	Bond Balance
		June 1 Interest	Principal		
					\$ 130,000
2014	3.00%	1,755	40,000	43,705	90,000
2015	3.00%	1,350	45,000	47,700	45,000
2016	3.00%	675	45,000	46,350	-
TOTALS		\$ 3,780	\$ 130,000	\$ 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		<u>\$ 117,492</u>	<u>\$ 1,346,078</u>	<u>\$ 119,510</u>	<u>\$ 1,583,080</u>

City of Liberty
Debt Service Schedule
Lease Purchase Agreement

Cost of Asset: \$135,000

Date Purchased: December 17, 2014

Purpose: Police Vehicles

Year	Interest Rate	October 1		Total Payments	Agreement Balance
		April 1 Interest	Principal		
					\$ 135,000
2015	2.01%	768.83	38,000	40,125.58	97,000
2016	2.01%	974.85	48,000	49,949.70	49,000
2017	2.01%	492.45	49,000	49,984.90	-
		<u>\$ 2,236.13</u>	<u>\$ 135,000</u>	<u>\$ 140,060.18</u>	

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.

In 2014, the Department realigned operational divisions, creating new work teams in preparation for Department growth, but leaving existing cost center structure intact. Cost centers aligned with physical assets are important in assessing the fiscal performance of the facilities in the system and will remain categorized into Administration, Parks and Open Space, Liberty Community Center, and Sports Complex/Sports Programs. Operational divisions have been created within common service areas - Administration, Parks and Open Space, Recreation Programs, Facility and Membership Services, and Neighborhood Services.

Services:

1. Administration

The Parks and Recreation Administration Division provides management support to the Parks and Open Space, Recreation Programs, Facility and Membership Services, and Neighborhood 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. Staff in the Administration Division attend annual training on a local, state and national level; administer the Cooperative Use Agreement with Liberty Public Schools; solicit partnerships and sponsorships; and produce 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, Fountain Bluff Sports Complex, Frank Hughes Library, and City cemeteries; oversees the operation of multi-use softball/baseball fields, soccer fields, practice spaces, and concession stands; mows several 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 Heartland Tree Alliance to promote tree planting and maintenance, as well as planting, care, and removal of park trees and street trees.

3. Recreation Programs

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

4. Facility and Membership Services

The Liberty Community Center provides the community with a one-stop shop for healthy and active living, housing a fitness center, natatorium, and gymnasium for membership use. This Division also provides citizens with opportunities to enrich their cultural experiences through the Liberty Community Center Performing Arts Theatre. The Community Center hosts the Liberty Silver Center weekdays from 9am to 2pm. Various facilities such as meeting rooms, 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 FY2015, along with a brief look at historical staffing levels, are as follows:

Position Title	2011	2012	2013	2014	2015 Budget
Assistant Parks Director	1	1	1	1	1
Athletic Fields Grounds Keeper	2	2	1	2	2
Building Maintenance Technician	1	1	1	1	1
Custodian	1	1	1	0	0
Events Coordinator	0	0	1	1	1
Horticulturist	1	1	1	1	1
Lead Theater Technician	1	1	1	1	1
Maintenance Supervisor	0	0	0	0	1
Marketing/Special Events Coordinator	1	1	0	0	0
Mechanic	0	0	1	1	1
Mechanical Systems Specialist	0	0	1	1	0
Membership Services (LCC) Manager	1	1	1	1	1
Office Assistant	1	1	1	1	1
Office Supervisor	1	1	1	1	1
Parks Crew Chief	3	3	2	2	1
Parks Maintenance Worker I	4	4	0	0	1
Parks Maintenance Worker II	2	2	3	3	3
Parks and Open Spaces Manager	1	1	1	1	1
Parks and Recreation Director	1	1	1	1	1
Parks Supervisor	0	0	1	1	2
Recreation Coordinator	2	2	3	3	2
Recreation Program (Sports Complex) Manager	1	1	1	1	1
Senior Recreation Coordinator	3	3	3	3	3
Theater Coordinator	1	1	1	1	1
Total	29	29	28	28	28

Previous Year's Goals and Objectives:

The Park Department's FY2014 goals and objectives were as follows:

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.

Update: Publicity materials have been produced to promote corporate memberships available. Presentations have been made to small business groups and Chamber of Commerce members. Efforts to enhance customer service through training and development of a customer care team continue. Several projects were completed to rejuvenate amenities, including replacement of counter tops and sinks, replacement of conference room chairs, addition of spinner bikes, and replacement of the natatorium chemical control system.

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.

Update: A Program Needs Assessment Survey was completed in February. Staff continues to prescribe program plans that detail the objectives/outcomes desired of each program, document financial expectations, establish pre- and post-program evaluation tools, and outline publicity plans toward the greatest reach into the target market within the community.

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.

Update: This project has been delayed.

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.

Update: Work toward the "LPR – A Destination" vision is under way. Staff provides a quarterly report to the Park Board summarizing progress along each "path" in the vision statement.

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.

Update: The Healthy Communities Research Group Beta Site Project has progressed well in 2014, resulting in the formation of a health coalition called the Liberty Community Health Action Team (LCHAT). LCHAT stakeholders have developed SMART goals and objectives and seek to implement several strategies in 2015. The health initiative received a community wellness initiative award from the Community Health in Action coalition in October, 2014.

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.

Update: The Trails and Greenways Master Plan was completed in 2014. A grant application was made, but was not successful.

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.

Update: The Tree Inventory was completed, as was the development of a Tree Management Plan which included an EAB Response Plan. The EAB response called for treatment, which is now under way.

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.

Update: Although still working to formalize customer service standards for the Department, a customer service team has been developed and has implemented quarterly staff training within staff meetings. Specifically, the team offered "Family Feud" style training for part time and seasonal staff and "Jeopardy!" style training for full timers.

FY2015 Goals and Objectives:

The Park Department's FY2015 goals and objectives include the following:

1. Goal: Create a Healthy Community

Objective: Continue work with the LCHAT/GP RED group to implement action plan goals via teams organized to (1) develop a communications plan, (2) create coalition of service providers, (3) encourage community input and direction, and (4) school wellness policy.

Objective: Draft and implement healthy vending standards for the Liberty Community Center. (\$0)

Objective: Develop an operating agreement between the Healthy Living Center partners and the City addressing the roles and responsibilities of the operating parties and ownership.

2. Goal: Enhance community center facilities.

Objective: Continue to aggressively pursue corporate memberships, offer top notch guest service throughout the facility, and rejuvenate amenities within the facilities. (\$0)

Objective: Consider a change to membership services in which fitness classes are included in membership. (\$0 – projected revenues shift from programs to memberships)

Objective: Implement a staffing change, creating a Customer Care Team, to focus on the guest experience in the Liberty Community Center. (\$0)

Objective: Continue efforts to improve facility appearance and guest experience by completing painting projects in the Liberty Community Center. (\$2,000)

Objective: Continue efforts to improve facility appearance and guest experience by replacing the lower level flooring. (\$70,000 capital project)

Objective: Continue efforts to improve facility appearance and guest experience by completing cardio equipment replacements in 2015. (\$90,000)

3. Goal: Redesign recreation programs offered to ensure the programs are meeting the needs and expectations of the Liberty Community.

Objective: Prescribe program plans that detail the objectives/outcomes desired of each program, document financial performance expectations, establish pre- and post-program evaluation tools, and outline publicity plans toward the greatest reach into the target market within the community.

Objective: Begin hosting more tournaments and operating fewer to allow for more focus on internal program offerings and increasing service by utilizing those organizations who are experts in the tournament business. (\$0)

4. Goal: Rejuvenate existing parks and amenities

Objective: Plan redevelopment of City, Ruth Moore, and Bennett parks. (\$40,000)

Objective: Over lay and reconstruct Westboro-Canterbury Greenway Trail. (\$130,000)

Objective: Install a gravel overflow parking lot at Stocksdale Park. (\$8,000)

5. Goal: Create trail connections among neighborhoods, schools, daycares, shopping, & parks

Objective: Conduct project design and scoping on priority trail segments identified in the Trails and Greenways Master Plan (2014). (\$70,000)

6. Goal: Conserve trees, forested areas, and other natural habitats

Objective: Begin using technology to manage the street tree inventory. (\$3,000)

Objective: Initiate the EAB management plan for street trees with tree removal, treatment, and plantings. (\$13,000)

Objective: Work with other City Departments to develop a Sustainable Liberty initiative. (\$0)

City of Liberty, Missouri
Park Fund
Fiscal Year 2015

	2013 Actual	2014 Forecast	2015 Budget
Beginning Fund Balance	\$ 445,714	\$ 454,016	\$ 454,421
Revenues			
Property Tax	\$ 722,641	\$ 711,494	\$ 723,740
Grants	-	10,000	-
Sports Complex/Sports Programs	1,005,200	1,022,246	1,143,580
Community Center	1,311,392	1,440,516	1,377,840
Charges for Services	12,139	12,770	12,700
Miscellaneous	1,860	10,400	10,250
Interest	4,346	-	-
General Fund Transfer	47,750	47,750	47,750
Park Sales Tax Transfer	368,503	488,770	412,640
Sports Complex/Sports Programs Transfer	-	-	70,520
Frank Hughes Library Interest	98	76	100
Total Revenues	<u>\$ 3,473,929</u>	<u>\$ 3,744,022</u>	<u>\$ 3,799,120</u>
Total Resources	<u>\$ 3,919,643</u>	<u>\$ 4,198,038</u>	<u>\$ 4,253,541</u>
Expenditures			
Administration	\$ 384,310	\$ 429,400	\$ 451,160
Frank Hughes Library	1,235	1,397	1,450
Park Maintenance	601,848	613,145	665,210
Sports Complex/Sports Programs	1,086,348	1,055,175	1,143,580
Community Center	1,391,886	1,644,500	1,537,720
Total Expenditures	<u>\$ 3,465,626</u>	<u>\$ 3,743,617</u>	<u>\$ 3,799,120</u>
Revenue Over/(Under) Expenditures	<u>\$ 8,302</u>	<u>\$ 405</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ 454,016</u>	<u>\$ 454,421</u>	<u>\$ 454,421</u>

YEAR 2015 BUDGET DETAIL

PARK - ADMINISTRATION

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
60.10.3001	Real Estate Tax	\$ 561,674	\$ 539,950	\$ 536,267	\$ 527,235	\$ 527,240
60.10.3002	Personal Property Tax	107,523	109,870	110,694	108,037	117,300
60.10.3003	Railroad & Utility	17,110	18,976	21,125	25,817	28,200
60.10.3004	Surtax	48,210	45,811	47,960	45,530	46,000
60.10.3009	Delinquent Charges	7,583	8,042	6,594	5,000	5,000
60.30.3132	T.R.I.M. Grant	-	-	-	10,000	-
60.40.8063	Shelter Rentals	9,090	10,577	11,119	11,560	11,500
60.40.8065	Ballfield Rentals	840	1,180	1,020	1,210	1,200
60.40.8811	Summer Band Program	400	400	-	-	-
60.50.3301	Interest Earnings	28	2	(4)	-	-
60.70.3661	Reimbursed Expense	1,145	580	230	10,250	10,250
60.70.3671	Contributions	425	1,300	1,630	-	-
60.70.3791	Other Income	1,000	-	-	-	-
60.80.3671	Contributions-Hughes Trust	119	114	98	100	100
60.80.3801	Transfer In-Park Sales Tax Fund	450,000	450,000	211,068	251,453	252,760
60.80.3807	Transfer In-Sports Complex	-	-	-	-	70,520
60.80.3809	Transfer In-Other	-	-	47,750	47,750	47,750
TOTALS		\$ 1,205,147	\$ 1,186,801	\$ 995,552	\$ 1,043,942	\$ 1,117,820

EXPENDITURES

60.60.415.02.4001	Salaries	\$ 417,734	\$ 391,399	\$ 173,897	\$ 196,419	\$ 219,590
60.60.415.02.4002	Part-time	9,438	12,954	11,228	-	-
60.60.415.02.4004	Overtime	640	3,710	263	684	310
60.60.415.02.4015	Opt Out (Health Insurance)	3,492	2,765	1,746	1,746	1,750
60.60.415.02.4017	Health Insurance Rebate	192	188	-	-	-
60.60.415.02.4018	Health Savings Account	-	139	409	990	1,230
60.60.415.02.4101	Social Security	31,893	30,683	13,558	15,009	16,960
60.60.415.02.4102	LAGERS Retirement Program	24,347	29,205	17,319	19,687	20,610
60.60.415.02.4104	Workers Compensation	2,516	1,889	1,422	1,139	1,470
60.60.415.02.4105	Health Insurance	47,926	48,934	22,385	29,570	35,300
60.60.415.02.4106	Life Insurance	236	206	76	69	80
60.60.415.02.4107	Dental Insurance	3,671	3,163	1,245	1,479	1,740
60.60.415.02.4112	Vision Insurance	372	649	342	451	430
60.60.415.02.4116	Disability Insurance	203	150	84	104	150
60.60.415.04.5001	General Supplies	1,619	319	193	89	-
60.60.415.04.5004	Recreation Supplies	26,093	17,415	17,165	24,705	20,700
60.60.415.04.5009	Maintenance Materials	14,141	1,390	-	-	-
60.60.415.04.5120	Outside Printing	20,059	21,557	22,688	23,197	23,750
60.60.415.06.5210	Training Travel	3,838	3,386	484	476	450
60.60.415.06.5251	Registration Fees	4,533	3,563	657	1,290	1,520
60.60.415.06.5253	Lodging & Meals	6,084	6,307	1,008	1,772	3,200
60.60.415.06.5259	Other Training	1,259	594	-	-	-
60.60.415.08.5346	Financial Services	35,194	23,323	334	880	1,600
60.60.415.08.5399	Miscellaneous Fees	5,716	5,478	2,154	23,440	16,200
60.60.415.08.8811	Summer Band Program	-	-	-	3,500	3,000
60.60.415.12.5453	Mobile Phones	1,920	5,754	7,191	-	6,000
60.60.415.14.5521	Vehicle Fuel	-	1,103	-	5,922	-
60.60.415.14.5551	Office Equipment Maintenance	10,397	9,734	1,871	1,668	1,670
60.60.415.16.5711	Property Insurance	27,944	31,132	-	500	-
60.60.415.16.5715	Casualty	12,240	6,079	-	-	-
60.60.415.18.5601	Minor Equipment	-	611	651	-	400

YEAR 2015 BUDGET DETAIL
PARK - ADMINISTRATION (continued)

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
EXPENDITURES						
60.60.415.36.7202	Computer Equipment	-	-	13,000	-	-
60.60.415.38.5803	Meeting Expense	2,268	2,470	1,030	1,016	1,000
60.60.415.38.5808	Postage	220	382	554	2,098	600
60.60.415.38.5811	Membership Dues	993	2,107	2,155	2,200	2,150
60.60.415.38.5812	Clothing Expenses	-	-	203	300	300
60.60.415.42.5990	Interfund Transfer-General Fund	66,000	51,000	69,000	69,000	69,000
TOTALS		<u>\$ 783,179</u>	<u>\$ 719,737</u>	<u>\$ 384,310</u>	<u>\$ 429,400</u>	<u>\$ 451,160</u>

YEAR 2015 BUDGET DETAIL
PARK - FRANK HUGHES LIBRARY

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
EXPENDITURES						
60.60.418.14.5571	Building Maintenance	\$ 4,040	\$ 859	\$ 353	\$ 521	\$ 550
60.60.418.16.5711	Property Insurance	732	834	882	876	900
TOTALS		<u>\$ 4,772</u>	<u>\$ 1,693</u>	<u>\$ 1,235</u>	<u>\$ 1,397</u>	<u>\$ 1,450</u>

YEAR 2015 BUDGET DETAIL

PARK - MAINTENANCE

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
EXPENDITURES						
60.60.420.02.4001	Salaries	\$ 397,860	\$ 411,329	\$ 320,423	\$ 318,889	\$ 336,600
60.60.420.02.4002	Part-time	3,115	4,775	12,128	12,540	12,500
60.60.420.02.4004	Overtime	4,398	2,755	2,047	1,180	2,260
60.60.420.02.4015	Opt Out (Health Insurance)	3,492	9,312	5,354	8,279	8,590
60.60.420.02.4017	Health Insurance Rebate	480	392	-	-	-
60.60.420.02.4018	Health Savings Account	-	-	37	90	110
60.60.420.02.4101	Social Security	30,948	32,340	25,698	25,814	27,540
60.60.420.02.4102	LAGERS Retirement Program	26,104	31,226	31,819	32,173	32,310
60.60.420.02.4104	Workers Compensation	12,367	9,567	9,508	11,292	14,220
60.60.420.02.4105	Health Insurance	57,938	54,415	37,277	38,084	43,320
60.60.420.02.4106	Life Insurance	389	349	210	187	200
60.60.420.02.4107	Dental Insurance	5,047	5,299	3,577	3,310	3,290
60.60.420.02.4112	Vision Insurance	187	389	150	354	530
60.60.420.02.4116	Disability Insurance	802	647	433	427	540
60.60.420.04.5001	General Supplies	260	78	681	433	450
60.60.420.04.5004	Recreation Supplies	5,337	3,650	1,683	2,039	2,110
60.60.420.04.5009	Maintenance Materials	3,564	3,141	14,121	3,176	6,000
60.60.420.04.5010	Chemicals	1,899	620	2,728	5,756	5,380
60.60.420.04.5018	Small Tools	376	4,461	2,511	3,198	3,200
60.60.420.04.5120	Outside Printing	125	62	-	-	-
60.60.420.06.5210	Training & Travel	-	-	1,628	756	1,000
60.60.420.06.5251	Registration Fees	-	-	2,442	1,240	1,760
60.60.420.06.5253	Lodging & Meals	-	-	830	1,378	1,940
60.60.420.06.5259	Training Costs	-	-	359	171	360
60.60.420.12.5401	Electric	18,268	17,538	17,003	11,187	16,000
60.60.420.12.5421	Natural Gas	1,663	1,337	1,367	1,254	1,330
60.60.420.12.5453	Mobile Phones	2,880	714	595	757	880
60.60.420.14.5521	Vehicle Fuel	23,307	24,672	17,737	17,827	18,000
60.60.420.14.5522	Diesel Fuel	7,301	5,459	7,884	8,097	8,550
60.60.420.14.5541	Vehicle Maintenance	5,776	5,369	6,369	11,538	11,500
60.60.420.14.5557	Ballfield Lights	4,590	1,678	-	1,800	2,000
60.60.420.14.5559	Misc. Equipment Maintenance	9,411	9,421	12,353	12,051	11,630
60.60.420.14.5571	Building Maintenance	2,552	6,369	9,573	11,651	12,390
60.60.420.14.5574	Tree Maintenance	-	2,875	3,736	17,070	18,490
60.60.420.14.5575	Grounds Maintenance	17,112	8,642	13,793	12,748	12,260
60.60.420.14.5578	Trails Maintenance	-	-	5,490	1,177	6,000
60.60.420.14.5582	Playground/Sprayground Maint.	-	16,560	8,505	7,814	16,000
60.60.420.14.5583	Landscaping	-	-	3,085	8,216	5,800
60.60.420.16.5711	Property/IM/DP	-	-	11,374	11,352	11,500
60.60.420.16.5715	Casualty	-	-	2,821	3,786	4,680
60.60.420.18.5611	Equipment Rental	204	-	-	-	-
60.60.420.36.7201	Capital Equipment	-	13,120	-	-	-
60.60.420.38.5810	Publications	254	60	-	-	-
60.60.420.38.5811	Membership Dues	-	-	-	218	250
60.60.420.38.5812	Clothing Expense	2,071	1,729	4,166	3,835	3,740
60.60.420.38.5989	Other	-	-	354	-	-
TOTALS		\$ 650,076	\$ 690,347	\$ 601,848	\$ 613,144	\$ 665,210

YEAR 2015 BUDGET DETAIL
PARK - SPORTS COMPLEX/SPORTS PROGRAMS

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
61.40.8065	Field Rental	\$ 38,710	\$ 48,723	\$ 44,667	\$ 54,317	\$ 80,000
61.40.8071	Merchandise for Resale	14,100	12,838	7,614	10,000	-
61.40.8072	Sponsorship	15,671	14,220	26,279	35,500	45,000
61.40.8076	Sports Complex Concessions	189,268	209,637	178,510	189,365	200,000
61.40.8080	Gate Admissions	58,575	67,048	51,111	48,510	12,000
61.40.8306	Youth Cheerleading	1,122	145	1,315	60	-
61.40.8408	Adult Kickball League	1,000	-	(600)	-	800
61.40.8421	Softball-Adult League	104,300	107,265	105,690	107,535	107,530
61.40.8422	Softball-Adult Tournaments	3,965	6,590	11,980	38,020	8,500
61.40.8431	Baseball-Adult League	-	9,110	(340)	2,100	8,260
61.40.8432	Baseball-Adult Tournaments	-	-	-	875	-
61.40.8441	Soccer-Adult League	3,780	2,973	-	-	-
61.40.8451	Adult Volleyball League	20,285	21,201	22,195	22,885	22,760
61.40.8461	Adult Basketball League	8,880	16,800	19,200	19,584	69,120
61.40.8463	Adult Basketball Open Gym	2,375	1,212	1,176	1,459	1,500
61.40.8508	Little Kickers	9,065	9,035	8,195	10,225	17,330
61.40.8510	Tiny Tot T-Ball	5,435	7,130	7,075	7,695	9,900
61.40.8511	Bitty Basketball	3,910	4,720	4,815	5,395	8,400
61.40.8514	Bitty Flag Football	1,420	1,530	1,390	1,785	2,800
61.40.8521	Softball Team League	-	-	3,000	-	-
61.40.8522	Softball Individual League	22,040	22,446	27,352	26,795	27,000
61.40.8523	Softball Tournaments	-	1,365	-	2,690	-
61.40.8531	Baseball Team League	97,900	123,895	56,850	17,075	107,800
61.40.8532	Baseball Individual League	58,877	65,626	67,951	57,967	34,500
61.40.8533	Baseball Tournaments	83,960	68,842	63,183	37,915	28,000
61.40.8541	Football Team Leagues	-	-	(57)	-	-
61.40.8542	Football Individual League	31,200	50,054	39,567	51,023	75,500
61.40.8551	Basketball Team League	44,045	38,925	52,070	53,522	54,000
61.40.8552	Basketball Individual League	76,094	74,809	69,613	70,514	70,300
61.40.8553	Basketball Tournaments	-	7,683	10,635	12,997	14,300
61.40.8561	Teeball Leagues	17,451	20,322	16,412	17,385	18,000
61.40.8572	Soccer Individual League	83,632	91,503	100,791	110,206	111,000
61.40.8582	Volleyball Individual League	7,785	7,475	7,561	7,440	8,000
61.50.3301	Interest Earnings	1,905	2,446	1,735	1,272	1,280
61.70.3791	Miscellaneous Income	-	-	-	136	-
61.80.3804	Transfers In-Parks Sales Tax	-	-	79,406	32,935	-
TOTALS		\$ 1,006,749	\$ 1,115,566	\$ 1,086,341	\$ 1,055,182	\$ 1,143,580

EXPENDITURES

61.60.458.02.4001	Salaries	\$ 67,466	\$ 69,322	\$ 261,008	\$ 235,954	\$ 251,810
61.60.458.02.4002	Part-time	120,966	128,397	104,705	106,267	102,100
61.60.458.02.4004	Overtime	31	345	1,814	2,500	1,200
61.60.458.02.4015	Opt Out (Health Insurance)	-	-	5,544	4,962	880
61.60.458.02.4017	Rebate for Health Insurance	48	48	-	-	-
61.60.458.02.4018	Health Savings Account	-	-	37	90	100
61.60.458.02.4101	Social Security	14,182	14,935	28,263	26,548	27,230

YEAR 2015 BUDGET DETAIL
PARK - SPORTS COMPLEX/SPORTS PROGRAMS (continued)

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
EXPENDITURES						
61.60.458.02.4102	LAGERS Retirement	4,377	5,101	21,116	23,331	23,610
61.60.458.02.4104	Workers Compensation	2,970	2,265	4,960	7,047	9,190
61.60.458.02.4105	Health Insurance	16,464	16,092	37,111	40,892	55,290
61.60.458.02.4106	Life Insurance	69	61	149	139	200
61.60.458.02.4107	Dental Insurance	742	723	2,632	2,580	3,030
61.60.458.02.4112	Vision Insurance	72	144	505	513	710
61.60.458.02.4116	Disability Insurance	81	71	219	137	220
61.60.458.04.5001	General Supplies	1,221	1,128	1,398	871	800
61.60.458.04.5003	Medical Supplies	112	1,514	515	224	500
61.60.458.04.5004	Recreation Supplies	81,176	95,584	92,862	98,451	98,000
61.60.458.04.5007	Concession Supplies	108,729	127,057	97,210	84,857	94,000
61.60.458.04.5009	Maintenance Materials	5,492	2,689	2,610	3,370	2,500
61.60.458.04.5010	Chemicals	8,613	11,671	6,926	7,258	8,000
61.60.458.04.5018	Minor Tools	65	54	1,081	-	500
61.60.458.04.5099	Miscellaneous Supplies	5,068	11,653	12,091	5,769	8,000
61.60.458.04.5120	Outside Printing	3,232	3,167	2,679	2,846	1,000
61.60.458.04.8071	Merchandise for Resale	8,000	13,446	1,546	2,920	-
61.60.458.06.5210	Training Travel	-	47	883	600	670
61.60.458.06.5251	Registration Fees	-	-	400	1,210	680
61.60.458.06.5253	Lodging & Meals	-	-	1,073	2,528	1,000
61.60.458.06.5259	Training Costs	-	-	310	359	80
61.60.458.08.5346	Financial Services	-	-	5,820	5,926	6,000
61.60.458.08.5371	Advertising	-	-	-	200	150
61.60.458.08.5381	Refuse Collection Fees	-	70	-	200	300
61.60.458.08.5397	Contract Labor	248,760	259,375	229,316	234,430	214,000
61.60.458.12.5401	Electric	72,966	74,024	72,675	79,022	80,000
61.60.458.12.5431	Water Service	3,108	7,288	7,208	4,549	6,000
61.60.458.12.5453	Mobile Phones	-	683	2,675	2,675	2,670
61.60.458.14.5521	Vehicle Fuel	4,786	1,882	6,532	3,184	4,500
61.60.458.14.5541	Vehicle Maintenance	-	-	-	-	-
61.60.458.14.5551	Office Equipment Maintenance	-	-	2,751	2,043	3,000
61.60.458.14.5557	Ballfield Lights Maintenance	11,005	15,266	2,060	-	1,750
61.60.458.14.5559	Misc Equip Maintenance	11,397	14,337	10,107	5,686	7,000
61.60.458.14.5571	Building Maintenance	-	22	2,961	2,236	2,000
61.60.458.14.5575	Grounds/Landscaping	7,955	9,955	5,365	5,120	7,000
61.60.458.16.5711	Property/IM/DP	-	-	9,019	10,632	11,670
61.60.458.16.5715	Casualty	-	-	2,821	3,886	3,000
61.60.458.18.5601	Minor Equipment	-	-	4,326	-	-
61.60.458.18.5611	Equipment Rental	1,964	1,122	2,389	1,602	2,000
61.60.458.38.5803	Meeting Expense	-	-	1,089	767	350
61.60.458.38.5808	Postage	245	341	239	543	550
61.60.458.38.5811	Membership Dues	10,168	9,812	7,363	7,941	5,200
61.60.458.38.5812	Clothing Expense	1,024	969	754	1,262	1,500
61.60.458.38.5989	Miscellaneous Expenses	9,129	14,425	11,230	11,048	13,120
61.60.458.42.5996	Transfer to Park Admin	-	-	-	-	70,520
61.60.458.42.5997	Transfer to PFA Constr Fund	10,000	10,000	10,000	10,000	10,000
TOTALS		\$ 841,683	\$ 925,087	\$ 1,086,348	\$ 1,055,175	\$ 1,143,580

YEAR 2015 BUDGET DETAIL
PARK - COMMUNITY CENTER

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
65.40.8001	Youth Resident Annual Pass	\$ 15,707	\$ 18,810	\$ 16,108	\$ 16,689	\$ 16,500
65.40.6002	Youth Non-Resident Annual Pass	1,031	1,196	706	-	-
65.40.8003	Adult Resident Annual Pass	162,236	166,320	171,909	199,996	200,000
65.40.8004	Adult Non-Resident Annual Pass	27,173	25,149	28,280	(84)	-
65.40.8005	Senior Resident Annual Pass	44,719	56,054	63,318	65,837	85,000
65.40.8006	Senior Non-Resident Annual Pass	7,373	4,010	3,120	-	-
65.40.8009	Family Resident Annual Pass	438,618	400,477	344,843	364,620	390,000
65.40.8010	Family Non-Resident Annual Pass	34,447	32,506	20,806	(680)	-
65.40.8021	Youth Resident Summer Pass	3,230	3,600	2,667	4,050	4,400
65.40.8022	Youth Non-Resident Summer Pass	100	100	300	-	-
65.40.8023	Adult Resident Summer Pass	7,278	6,915	6,764	6,998	7,100
65.40.8024	Adult Non-Resident Summer Pass	1,010	1,035	432	-	-
65.40.8025	Senior Resident Summer Pass	595	255	595	395	300
65.40.8026	Senior Non-Resident Summer Pass	210	-	-	-	-
65.40.8029	Family Resident Summer Pass	32,387	26,230	22,001	25,643	25,600
65.40.8030	Family Non-Resident Summer Pass	1,840	1,654	690	-	-
65.40.8041	Youth Resident Daily Pass	39,586	38,931	32,137	34,958	46,000
65.40.8042	Youth Non-Resident Daily Pass	5,057	4,524	3,089	-	-
65.40.8043	Adult Resident Daily Pass	26,506	30,945	39,774	46,160	49,000
65.40.8044	Adult Non-Resident Daily Pass	5,524	7,827	6,869	-	-
65.40.8045	Senior Resident Daily Pass	1,687	1,475	913	2,125	3,000
65.40.8046	Senior Non-Resident Daily Pass	657	763	2,289	1,086	-
65.40.8047	Handicapped Daily Pass	2,132	1,013	552	164	600
65.40.8048	Handicapped Non-Resident Daily	124	270	182	-	-
65.40.8049	Silver Sneakers Pass	8,698	9,123	15,223	15,170	15,000
65.40.8051	Meeting/Craft Rooms Rental	78,927	101,932	66,989	72,930	75,000
65.40.8055	Gym Rental	630	-	400	-	-
65.40.8057	Pool Rental	14,644	13,176	11,366	8,126	6,900
65.40.8059	Theater Rental	125,913	96,238	83,823	83,220	86,000
65.40.8067	Lock Rental	-	-	300	690	-
65.40.8071	Merchandise for Resale	12	26	6	76	100
65.40.8076	Concessions	29,806	30,325	27,912	30,186	30,000
65.40.8101	Aqua Tot	5,945	5,054	5,183	5,912	5,800
65.40.8103	Parent Tot Aquatics	12,174	12,895	11,941	12,480	13,000
65.40.8105	Novice Aquatics	25,463	22,829	19,504	21,373	22,750
65.40.8107	Advanced Novice Aquatics	14,203	13,698	13,354	11,544	13,250
65.40.8109	Intermediate Aquatics	6,989	5,786	5,045	2,758	3,750
65.40.8111	Swim Team Stroke Clinic	2,333	3,125	1,775	1,680	1,680
65.40.8112	Competitive Stroke	-	110	-	-	100
65.40.8113	Swim Team Competitive Stroke	8,720	9,140	9,900	8,170	7,900
65.40.8114	Pre-Season Conditioning	1,425	2,705	1,440	870	1,000
65.40.8115	Girls High School Pre-Season	2,075	40	1,220	882	1,220

YEAR 2015 BUDGET DETAIL
PARK - COMMUNITY CENTER (continued)

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
65.40.8116	Triathlon Conditioning	5,303	4,820	4,310	4,018	4,300
65.40.8117	Water Aerobics	47,684	41,082	49,575	52,875	57,000
65.40.8119	Water Arthritis	12,000	11,250	18,067	21,530	-
65.40.8121	Adaptive Aquatics	200	-	-	-	100
65.40.8122	Semi-Competitive Swim Lessons	3,610	2,340	1,055	390	1,400
65.40.8123	Semi-Private Swim Lessons	9,915	8,730	11,318	7,410	8,600
65.40.8124	Swim Team	31,309	26,714	26,609	31,573	30,000
65.40.8125	Private Swim	28,554	36,948	35,039	35,310	36,000
65.40.8126	Developmental Stroke	2,465	1,937	1,989	2,240	2,500
65.40.8127	Lifeguard Training	8,129	10,297	9,948	6,862	7,000
65.40.8201	Aerobics	64,263	63,916	42,616	44,629	44,000
65.40.8202	Silver Sneaker Fitness	285	1,251	569	1,510	1,060
65.40.8225	Fitness Testing/Bio Analog	25	55	-	-	-
65.40.8226	Weight Training Teen/Adult	18,984	20,405	14,570	8,760	7,000
65.40.8227	Massage Therapy	65	-	-	4,260	-
65.40.8229	Commit to Get Fit	-	-	-	-	6,600
65.40.8232	Adult Fitness	1,821	847	1,623	4,125	-
65.40.8301	Youth Tumbling	5,208	5,141	4,179	6,558	3,600
65.40.8302	Youth Educational Programs	3,149	2,890	620	5,560	2,450
65.40.8305	Youth Dance	3,264	1,346	2,176	395	-
65.40.8306	Youth Cheerleading (7-12)	1,076	529	-	-	12,370
65.40.8601	Martial Arts	5,716	6,377	6,437	6,175	5,800
65.40.8605	Adult Dance Class	172	-	-	-	-
65.40.8608	Tennis Lessons	6,565	7,085	8,153	6,675	8,200
65.40.8611	Golf	1,310	490	280	-	-
65.40.8613	Arts & Crafts Classes	1,040	-	50	125	-
65.40.8615	Dog Obedience Class	4,900	4,100	5,490	4,670	4,900
65.40.8701	Child Care	8,159	7,552	5,780	6,037	6,000
65.40.8805	Birthday Parties	2,483	1,157	1,455	1,195	1,900
65.40.8807	Splash Camp	4,038	2,842	4,327	3,300	4,200
65.40.8808	Kids' Camp	2,629	4,390	5,630	4,225	6,310
65.40.8809	Preschool Activities	2,726	455	150	845	-
65.40.8810	Theater Ticket Sales	10,499	6,625	2,931	3,082	2,600
65.50.3301	Interest Earnings	3,900	4,337	2,615	1,115	2,000
65.70.3641	Sale of Public Property	78	5,606	-	-	-
65.70.3791	Miscellaneous Other	1,330	579	2,727	1,043	1,000
65.70.3793	Lease Proceeds	50,425	51,510	-	120,000	-
65.80.3804	Transfers In-Park Sales Tax	-	-	78,029	204,382	159,880
TOTALS		\$ 1,550,459	\$ 1,499,862	\$ 1,392,036	\$ 1,644,898	\$ 1,537,720

YEAR 2015 BUDGET DETAIL
PARK - COMMUNITY CENTER RECREATION PROGRAMS

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
EXPENDITURES						
65.60.417.08.8111	Swim Team Stroke Clinic	\$ 1,920	\$ 1,309	\$ 1,388	\$ 1,345	\$ 1,320
65.60.417.08.8113	Swim Team Competitive Maint	6,185	6,118	7,448	5,786	5,590
65.60.417.08.8114	Pre-Season Conditioning	980	1,148	1,064	637	730
65.60.417.08.8115	H.S. Pre-Season Conditioning	1,470	756	882	620	880
65.60.417.08.8116	Triathlon Conditioning	3,724	3,479	2,989	2,386	3,040
65.60.417.08.8117	Water Aerobics	21,117	22,858	22,348	22,813	22,400
65.60.417.08.8121	Adaptive Aquatics	123	-	-	-	70
65.60.417.08.8122	Semi-Competitive Swim Lessons	2,695	1,925	805	210	1,820
65.60.417.08.8123	Semi-Private Swim Lessons	6,856	8,160	8,040	5,153	7,000
65.60.417.08.8124	Swim Team	21,611	19,188	18,492	19,407	20,630
65.60.417.08.8125	Private Swim Lessons	20,304	24,432	25,280	22,558	25,600
65.60.417.08.8126	Developmental Stroke	675	-	-	-	-
65.60.417.08.8127	Lifeguard Training	5,457	6,216	5,968	2,756	4,140
65.60.417.08.8201	Fitness Aerobics	32,014	31,560	29,532	31,801	33,130
65.60.417.08.8202	Silver Sneakers Aerobics	1,890	3,948	4,620	4,726	4,720
65.60.417.08.8226	Weight Training	15,181	16,465	11,439	7,155	4,480
65.60.417.08.8227	Massage Therapy	46	-	-	2,761	-
65.60.417.08.8229	Commit to Get Fit	-	-	-	5,891	2,300
65.60.417.08.8232	Adult Fitness	1,428	199	1,949	125	-
65.60.417.08.8301	Youth Tumbling	3,447	3,310	2,230	3,581	2,520
65.60.417.08.8302	Youth Educational Programs	2,173	1,582	-	3,809	1,980
65.60.417.08.8305	Youth Dance	2,496	735	480	280	210
65.60.417.08.8306	Cheerleading	392	-	284	630	8,660
65.60.417.08.8601	Martial Arts	56	-	-	-	-
65.60.417.08.8605	Adult Dance	140	-	-	-	-
65.60.417.08.8608	Tennis Lessons	4,459	5,096	5,324	4,474	5,770
65.60.417.08.8611	Golf	886	270	193	-	-
65.60.417.08.8613	Arts & Crafts Classes	294	-	-	-	-
65.60.417.08.8615	Dog Obedience Classes	3,332	2,678	3,024	3,696	3,530
65.60.417.08.8701	Child Care Program	572	367	607	338	340
65.60.417.08.8805	Birthday Parties	433	6	203	104	590
65.60.417.08.8807	Splash Camp	191	199	315	-	230
65.60.417.08.8808	Kids' Camp	108	190	202	450	900
65.60.417.08.8809	Preschool Activities	2,389	1,128	-	-	-
65.60.417.08.8810	Theater Promotions	2,325	6,094	550	2,100	950
TOTALS		\$ 167,366	\$ 169,416	\$ 155,653	\$ 155,592	\$ 163,530

YEAR 2015 BUDGET DETAIL
PARK - COMMUNITY CENTER OPERATIONS

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
EXPENDITURES						
65.60.491.02.4001	Salaries	\$ 272,870	\$ 276,126	\$ 372,860	\$ 409,192	\$ 440,120
65.60.491.02.4002	Part-time	253,679	248,674	243,897	264,060	236,890
65.60.491.02.4004	Overtime	115	742	2,197	2,697	1,860
65.60.491.02.4015	Opt Out (Health Insurance)	3,492	3,492	6,562	7,275	7,010
65.60.491.02.4017	Health Insurance Rebate	96	96	-	-	-
65.60.491.02.4018	Health Savings Account	-	-	326	1,128	1,690
65.60.491.02.4101	Social Security	39,772	39,815	46,741	60,365	52,470
65.60.491.02.4102	LAGERS Retirement Program	17,973	20,030	38,971	40,978	41,580
65.60.491.02.4104	Workers Compensation	13,407	9,245	12,046	23,505	20,860
65.60.491.02.4105	Health Insurance	42,606	42,591	56,194	74,788	81,440
65.60.491.02.4106	Life Insurance	242	207	227	225	270
65.60.491.02.4107	Dental Insurance	2,793	2,639	3,311	3,841	4,730
65.60.491.02.4112	Vision Insurance	96	282	709	1,073	1,420
65.60.491.02.4116	Disability Insurance	406	339	331	333	490
65.60.491.04.5001	General Supplies	6,036	4,663	5,801	11,093	10,720
65.60.491.04.5003	Medical Supplies	250	122	64	272	260
65.60.491.04.5004	Recreation Supplies	2,475	1,937	1,919	2,089	3,300
65.60.491.04.5007	Concession Supplies	16,767	15,307	13,290	16,561	17,800
65.60.491.04.5009	Maintenance Materials	21,056	24,006	25,388	22,341	27,000
65.60.491.04.5010	Chemicals	9,471	13,800	12,646	12,851	13,500
65.60.491.04.5120	Outside Printing	307	354	665	431	500
65.60.491.06.5210	Training Travel	-	-	303	-	400
65.60.491.06.5251	Registration Fees	-	-	540	1,370	600
65.60.491.06.5253	Lodging & Meals	-	-	323	179	1,200
65.60.491.06.5259	Training Costs	-	-	367	1,000	1,780
65.60.491.08.5346	Financial Services	-	31	5,805	5,926	6,000
65.60.491.08.5371	Advertising	163	150	147	150	150
65.60.491.08.5397	Contract Labor	2,520	2,040	30,186	54,381	55,000
65.60.491.08.5399	Miscellaneous Fees	7,596	8,271	7,783	7,028	4,560
65.60.491.12.5401	Electric	120,137	116,844	116,380	117,813	118,000
65.60.491.12.5421	Natural Gas	29,398	18,857	22,825	24,369	25,000
65.60.491.12.5431	Water Service	20,953	21,655	23,994	25,060	25,000
65.60.491.12.5453	Mobile Phones	2,880	1,687	1,406	1,693	1,700
65.60.491.14.5521	Vehicle Fuel	-	-	269	626	300
65.60.491.14.5551	Maintenance - Office Equipment	-	-	5,281	4,882	6,360
65.60.491.14.5559	Misc Equipment Maintenance	6,225	8,494	8,297	9,002	8,600
65.60.491.14.5571	Building Maintenance	74,798	106,196	83,542	77,893	85,000
65.60.491.14.5575	Grounds/Landscaping	167	1,182	4,830	1,213	2,000
65.60.491.14.5591	Software Maintenance	303	1,527	496	746	800
65.60.491.16.5711	Property/IM/DP	-	-	10,839	10,782	11,670
65.60.491.16.5715	Casualty Insurance	-	-	2,824	3,786	3,000
65.60.491.18.5601	Minor Equipment	61,986	6,811	19,090	155,282	8,300

YEAR 2015 BUDGET DETAIL
PARK - COMMUNITY CENTER OPERATIONS (continued)

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
EXPENDITURES						
65.60.491.18.5612	Fitness Equipment Lease	-	8,980	-	-	-
65.60.491.24.6001	Debt Service Principal	33,537	51,572	43,174	21,809	35,520
65.60.491.24.6011	Debt Service Interest	3,339	3,647	1,681	782	2,210
65.60.491.36.7201	Capital Equipment	-	48,155	-	-	-
65.60.491.38.5801	Over/Short	12	120	(117)	82	-
65.60.491.38.5803	Meeting Expense	-	-	30	-	590
65.60.491.38.5808	Postage	2,013	1,690	750	947	1,400
65.60.491.38.5811	Membership Dues	43	35	-	718	40
65.60.491.38.5812	Clothing Expense	1,181	514	688	5,470	4,500
65.60.491.38.5989	Miscellaneous Expenses	68	81	356	821	600
TOTALS		<u>\$ 1,071,227</u>	<u>\$ 1,113,005</u>	<u>\$ 1,236,233</u>	<u>\$ 1,488,908</u>	<u>\$ 1,374,190</u>

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 Shedule
Lease/Purchase Agreements

Cost of Asset: \$121,000

Date Purchased: December 17, 2014

Purpose: Fitness Equipment

Year	Interest Rate	October 1		Total Payment	Agreement Balance
		April 1 Interest	Principal		
					\$ 121,000
2015	2.01%	689.10	34,000	35,905.15	87,000
2016	2.01%	874.35	43,000	44,748.70	44,000
2017	2.01%	442.20	44,000	44,884.40	-
		<u>\$ 2,005.65</u>	<u>\$ 121,000</u>	<u>\$ 2,532.60</u>	<u>\$ 125,538.25</u>

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
					\$ 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>	

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

Amount of Loan: \$695,000

Loan Date: September 30, 2009

Loaning Fund: Capital Sales Tax Fund

Receiving Fund: Parks - Community Center

Purpose: Reimbursement of loan received for HVAC/Roof replacement

Year	Interest Rate	Principal	Interest	Total Payment	Agreement Balance
					\$ 695,000
2010	0.00%	100,000	-	100,000	595,000
2011	0.00%	100,000	-	100,000	495,000
2012	0.00%	100,000	-	100,000	395,000
2013	0.00%	100,000	-	100,000	295,000
2014	0.00%	100,000	-	100,000	195,000
2015	0.00%	100,000	-	100,000	95,000
2016	0.00%	95,000	-	95,000	-
		<u>\$ 695,000</u>	<u>\$ -</u>	<u>\$ 695,000</u>	

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SPECIAL REVENUE FUNDS

City of Liberty, Missouri
 Fairview Cemetery Trust Fund
 Fiscal Year 2015

	2013 Actual	2014 Forecast	2015 Budget
Beginning Fund Balance	\$ 352,531	\$ 359,762	\$ 365,362
Revenues			
Interest Earnings	\$ 1,168	\$ 1,300	\$ 1,300
Sale of Lots	7,232	5,600	5,600
Total Revenues	<u>\$ 8,400</u>	<u>\$ 6,900</u>	<u>\$ 6,900</u>
Total Resources	<u>\$ 360,930</u>	<u>\$ 366,662</u>	<u>\$ 372,262</u>
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$ 1,168	\$ 1,300	\$ 1,300
Total Expenditures	<u>\$ 1,168</u>	<u>\$ 1,300</u>	<u>\$ 1,300</u>
Total Revenue Over(Under) Expenditures	<u>\$ 7,232</u>	<u>\$ 5,600</u>	<u>\$ 5,600</u>
Ending Fund Balance	<u><u>\$ 359,762</u></u>	<u><u>\$ 365,362</u></u>	<u><u>\$ 370,962</u></u>

YEAR 2015 BUDGET DETAIL
FAIRVIEW CEMETERY TRUST FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
40.50.3301	Interest Earnings	\$ 1,375	\$ 1,299	\$ 1,168	\$ 1,300	\$ 1,300
40.70.3691	Sale of Cemetery Lots	-	5,625	7,232	5,600	5,600
TOTALS		<u>\$ 1,375</u>	<u>\$ 6,924</u>	<u>\$ 8,400</u>	<u>\$ 6,900</u>	<u>\$ 6,900</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
40.30.251.42.5999	Cemetery Maintenance Fund	\$ 1,375	\$ 1,299	\$ 1,168	\$ 1,300	\$ 1,300
TOTALS		<u>\$ 1,375</u>	<u>\$ 1,299</u>	<u>\$ 1,168</u>	<u>\$ 1,300</u>	<u>\$ 1,300</u>

City of Liberty, Missouri
 Mt. Memorial Cemetery Trust Fund
 Fiscal Year 2015

	2013 Actual	2014 Forecast	2015 Budget
Beginning Fund Balance	\$ 33,755	\$ 33,755	\$ 33,755
Revenues			
Interest Earnings	\$ 110	\$ 130	\$ 130
Total Revenues	<u>\$ 110</u>	<u>\$ 130</u>	<u>\$ 130</u>
Total Resources	<u>\$ 33,865</u>	<u>\$ 33,885</u>	<u>\$ 33,885</u>
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$ 110	\$ 130	\$ 130
Total Expenditures	<u>\$ 110</u>	<u>\$ 130</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 2015 BUDGET DETAIL
MT. MEMORIAL CEMETERY TRUST FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
41.50.3301	Interest Earnings	\$ 134	\$ 127	\$ 110	\$ 130	\$ 130
TOTALS		<u>\$ 134</u>	<u>\$ 127</u>	<u>\$ 110</u>	<u>\$ 130</u>	<u>\$ 130</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
41.30.251.42.5999	Cemetery Maintenance Fund	\$ 134	\$ 127	\$ 110	\$ 130	\$ 130
TOTALS		<u>\$ 134</u>	<u>\$ 127</u>	<u>\$ 110</u>	<u>\$ 130</u>	<u>\$ 130</u>

City of Liberty, Missouri
 Frank Hughes Memorial Library Trust Fund
 Fiscal Year 2015

	2013 Actual	2014 Forecast	2015 Budget
Beginning Fund Balance	\$ 30,000	\$ 30,000	\$ 30,000
Revenues			
Interest Earnings	\$ 98	\$ 122	\$ 100
Total Revenues	<u>\$ 98</u>	<u>\$ 122</u>	<u>\$ 100</u>
Total Resources	<u>\$ 30,098</u>	<u>\$ 30,122</u>	<u>\$ 30,100</u>
Expenditures			
Interfund Transfer-Parks	\$ 98	\$ 122	\$ 100
Total Expenditures	<u>\$ 98</u>	<u>\$ 122</u>	<u>\$ 100</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 2015 BUDGET DETAIL
FRANK HUGHES MEMORIAL LIBRARY TRUST FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
42.50.3301	Interest Earnings	\$ 119	\$ 114	\$ 98	\$ 122	\$ 100
TOTALS		<u>\$ 119</u>	<u>\$ 114</u>	<u>\$ 98</u>	<u>\$ 122</u>	<u>\$ 100</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
42.30.251.42.5999	Parks for Hughes Library	\$ 119	\$ 114	\$ 98	\$ 122	\$ 100
TOTALS		<u>\$ 119</u>	<u>\$ 114</u>	<u>\$ 98</u>	<u>\$ 122</u>	<u>\$ 100</u>

City of Liberty, Missouri
 Transient Guest Tax Fund
 Fiscal Year 2015

	2013 Actual	2014 Forecast	2015 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Taxes	\$ -	\$ -	\$ 126,000
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 126,000</u>
Total Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 126,000</u>
Expenditures			
Overtime	\$ -	\$ -	\$ 19,030
Celebration Liberty	-	-	10,500
Fees	-	-	5,500
HDLI Contract	-	-	30,000
Miscellaneous	-	-	60,970
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 126,000</u>
Total Revenue Over(Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

YEAR 2015 BUDGET DETAIL
TRANSIENT GUEST TAX FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
67.10.3048	Transient Guest Tax	\$ -	\$ -	\$ -	\$ -	\$ 126,000
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 126,000</u>
EXPENDITURES						
67.20.061.02.4004	Overtime	\$ -	\$ -	\$ -	\$ -	\$ 19,030
67.20.061.08.5310	Celebration Liberty	-	-	-	-	10,500
67.20.061.08.5314	Special Event Insurance	-	-	-	-	3,500
67.20.061.08.5381	Refuse Collection Fees	-	-	-	-	2,000
67.20.061.38.5823	HDLI Contract	-	-	-	-	30,000
67.20.061.38.5989	Miscellaneous Expense	-	-	-	-	60,970
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 126,000</u>

City of Liberty, Missouri
 Police Training Fund
 Fiscal Year 2015

	2013 Actual	2014 Forecast	2015 Budget
Beginning Fund Balance	\$ 35,720	\$ 25,531	\$ 17,111
Revenues			
Interest Earnings	\$ 107	\$ 100	\$ 100
Police Training	8,543	8,500	9,100
Arrest Costs Recoupment	6,257	4,200	5,000
Post Training Funds	3,780	3,780	3,800
Total Revenues	<u>\$ 18,687</u>	<u>\$ 16,580</u>	<u>\$ 18,000</u>
Total Resources	<u>\$ 54,407</u>	<u>\$ 42,111</u>	<u>\$ 35,111</u>
Expenditures			
Police Training Travel	\$ 5,805	\$ 6,000	\$ 5,000
Police Registration Fees	23,072	19,000	20,000
Police Training Costs	-	-	5,000
Total Expenditures	<u>\$ 28,876</u>	<u>\$ 25,000</u>	<u>\$ 30,000</u>
Total Revenue Over(Under) Expenditures	<u>\$ (10,189)</u>	<u>\$ (8,420)</u>	<u>\$ (12,000)</u>
Ending Fund Balance	<u>\$ 25,531</u>	<u>\$ 17,111</u>	<u>\$ 5,111</u>

YEAR 2015 BUDGET DETAIL
POLICE TRAINING FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
69.50.3301	Interest Earnings	\$ 132	\$ 128	\$ 107	\$ 100	\$ 100
69.60.3354	Police Training Fees	8,802	8,629	8,543	8,500	9,100
69.60.3355	Arrest Cost Recoupment	4,543	2,960	6,257	4,200	5,000
69.60.3356	Post Training Funds	3,953	4,349	3,780	3,780	3,800
TOTALS		<u>\$ 17,430</u>	<u>\$ 16,065</u>	<u>\$ 18,687</u>	<u>\$ 16,580</u>	<u>\$ 18,000</u>
EXPENDITURES						
69.40.501.06.5210	Police Training Travel	\$ 4,641	\$ 3,841	\$ 5,805	\$ 6,000	\$ 5,000
69.40.501.06.5251	Police Registration Fees	19,799	7,060	23,072	19,000	20,000
69.40.501.06.5259	Police Training Costs	4,620	-	-	-	5,000
69.40.504.06.5210	Civilian Registration Fees	36	670	-	-	-
69.40.504.06.5259	Other Training	-	632	-	-	-
TOTALS		<u>\$ 29,096</u>	<u>\$ 12,203</u>	<u>\$ 28,876</u>	<u>\$ 25,000</u>	<u>\$ 30,000</u>

City of Liberty, Missouri
Cemetery Maintenance Fund
Fiscal Year 2015

	2013 Actual	2014 Forecast	2015 Budget
Beginning Fund Balance	\$ 75,082	\$ 88,918	\$ 82,570
Revenues			
Charges for Services-Burial Permits	\$ 33,681	\$ 20,530	\$ 27,000
Charges for Services-Engraving Services	-	-	500
Interest Earnings	335	336	300
Misc-Contributions for Maintenance	-	406	-
Misc-Sale of Lots	21,995	12,150	11,600
Misc-Sale of Columbarium Niche	-	-	2,000
Total Revenues	<u>\$ 56,012</u>	<u>\$ 33,422</u>	<u>\$ 41,400</u>
Transfers In			
Misc-Contributions from Trust Funds	\$ 1,278	\$ 1,430	\$ 1,430
Transfers In from General Fund	47,750	47,750	47,750
Total Transfers In	<u>\$ 49,028</u>	<u>\$ 49,180</u>	<u>\$ 49,180</u>
Total Revenues and Transfers In	<u>\$ 105,040</u>	<u>\$ 82,602</u>	<u>\$ 90,580</u>
Total Resources	<u>\$ 180,122</u>	<u>\$ 171,520</u>	<u>\$ 173,150</u>
Expenditures			
Supplies	\$ 2,326	\$ 2,150	\$ 2,000
Fees-Contract Labor-Open/Close-Miscellaneous	15,000	10,000	10,250
Utilities-Electric	241	300	300
Maintenance	387	750	750
Mowing Contract	25,500	28,000	31,880
Minor Equipment	-	-	8,000
Construction Projects	-	-	20,000
Total Expenditures	<u>\$ 43,454</u>	<u>\$ 41,200</u>	<u>\$ 73,180</u>
Transfers Out			
Transfers out to Park Fund for Labor	\$ 47,750	\$ 47,750	\$ 47,750
Total Transfers Out	<u>\$ 47,750</u>	<u>\$ 47,750</u>	<u>\$ 47,750</u>
Total Expenditures and Transfers Out	<u>\$ 91,204</u>	<u>\$ 88,950</u>	<u>\$ 120,930</u>
Revenues Favorable/(Unfavorable) to Expenditures and Transfers Out	<u>\$ 13,835</u>	<u>\$ (6,348)</u>	<u>\$ (30,350)</u>
Columbarium Reserve	1,800	1,800	2,300
Undesignated Fund Balance	87,118	80,770	49,920
Ending Fund Balance	<u>\$ 88,918</u>	<u>\$ 82,570</u>	<u>\$ 52,220</u>

YEAR 2015 BUDGET DETAIL
CEMETERY MAINTENANCE FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
73.40.3681	Burial Permits	\$ 18,900	\$ 23,350	\$ 33,680	\$ 20,530	\$ 27,000
73.40.3684	Engraving Services	-	560	-	-	500
73.50.3301	Interest	400	248	335	336	300
73.70.3671	Contributions for Maintenance	-	25	-	406	-
73.70.3691	Sale of Lots	-	16,875	21,995	12,150	11,600
73.70.3692	Sale of Columbarium Niche	-	7,200	-	-	2,000
73.80.3671	Transfers In-Contributions	1,509	1,426	1,278	1,430	1,430
73.80.3802	Transfers In-General Fund	-	-	47,750	47,750	47,750
TOTALS		\$ 20,809	\$ 49,684	\$ 105,039	\$ 82,602	\$ 90,580

EXPENDITURES						
73.70.226.04.5073	Supplies-Cemetery Committee	\$ -	\$ 2,073	\$ 2,176	\$ 2,000	\$ 2,000
73.70.226.04.5099	Miscellaneous Supplies	150	160	150	150	150
73.70.226.08.5397	Contract Labor	8,350	9,575	15,000	10,000	10,000
73.70.226.08.5399	Miscellaneous Fees	7	8	-	-	100
73.70.226.12.5401	Electric	244	253	241	300	300
73.70.226.14.5575	Grounds/Landscaping	110	298	187	250	250
73.70.226.14.5577	Mowing Contract	21,586	24,260	25,500	28,000	31,880
73.70.226.14.5579	Headstone Maintenance	169	60	200	500	500
73.70.226.18.5601	Minor Equipment	-	-	-	-	8,000
73.70.226.36.7510	Construction Contract	40,445	8,913	-	-	20,000
73.70.226.42.5996	Interfund Transfers-Park Fund	-	-	47,750	47,750	47,750
TOTALS		\$ 71,061	\$ 45,600	\$ 91,204	\$ 88,950	\$ 120,930

City of Liberty, Missouri
Loss Control Fund
Fiscal Year 2015

	2013 Actual	2014 Forecast	2015 Budget
Beginning Fund Balance	\$ 249,521	\$ 243,322	\$ 215,727
Revenues			
Interest Earnings	\$ 833	\$ 862	\$ 700
Workers Comp Dividends	7,595	-	-
Loss Control MPR Refund	17,321	18,938	18,000
Loss Control Credit-Reimbursement	31,381	9,115	35,000
Accident Reimbursement	-	-	12,900
Property Liability Refund	-	39,406	-
Total Revenues	<u>\$ 57,130</u>	<u>\$ 68,321</u>	<u>\$ 66,600</u>
Expenditures			
Supplies	\$ 3,456	\$ 6,891	\$ 5,000
Training Travel	12,925	4,434	34,500
Miscellaneous Fees	-	476	12,900
Minor Equipment	23,242	-	-
Insurance Deductible	23,706	75,000	50,000
Drivers Training	-	9,115	-
Total Expenditures	<u>\$ 63,329</u>	<u>\$ 95,916</u>	<u>\$ 102,400</u>
Total Revenue Over(Under) Expenditures	<u>\$ (6,200)</u>	<u>\$ (27,595)</u>	<u>\$ (35,800)</u>
Ending Fund Balance	<u><u>\$ 243,322</u></u>	<u><u>\$ 215,727</u></u>	<u><u>\$ 179,927</u></u>

YEAR 2015 BUDGET DETAIL
LOSS CONTROL FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
75.50.3301	Interest Earnings	\$ 474	\$ 574	\$ 833	\$ 862	\$ 700
75.70.3656	Property/Liability Dividends	\$ -	\$ -	\$ -	\$ 39,406	\$ -
75.70.3657	Workers Comp Dividends	87,362	67,656	7,595	-	-
75.70.3658	Loss Control MPR Refund	17,308	16,436	17,321	18,938	18,000
75.70.3659	Loss Control Credit-Reimbursement	81,034	13,464	31,381	9,115	35,000
75.70.3663	Wellness Credit-Reimbursement	-	-	-	-	12,900
75.70.3724	Accident Reimbursement	-	104,723	-	-	-
TOTALS		<u>\$ 186,178</u>	<u>\$ 202,853</u>	<u>\$ 57,130</u>	<u>\$ 68,321</u>	<u>\$ 66,600</u>
EXPENDITURES						
75.20.780.06.5210	Administration Training Travel	\$ 2,481	\$ 840	\$ -	\$ -	\$ -
75.25.780.04.5001	HR General Supplies	-	467	-	-	-
75.25.780.06.5210	HR Training Travel	-	-	2,129	-	-
75.30.780.06.5210	Finance Training Travel	-	-	2,100	-	-
75.40.780.04.5001	Police General Supplies	14,777	1,590	-	-	-
75.40.780.06.5210	Police Training Travel	3,632	5,638	3,746	-	-
75.40.780.18.5601	Police Minor Equipment	3,136	13,464	7,389	-	-
75.40.790.08.5314	Police Insurance Deductible	6,298	2,757	11,675	-	-
75.50.780.04.5001	Fire General Supplies	-	675	-	-	-
75.50.780.06.5210	Fire Training Travel	5,225	2,583	855	-	-
75.50.780.18.5601	Fire Minor Equipment	3,695	23,098	15,853	-	-
75.50.780.36.7201	Fire Capital Equipment	-	11,004	-	-	-
75.50.790.08.5314	Fire Insurance Deductible	9,376	-	3,828	-	-
75.60.780.42.5975	Interfund Transfers-Park Sales Tax	2,500	-	-	-	-
75.60.790.08.5314	Parks Insurance Deductible	25,000	3,313	-	-	-
75.70.780.06.5210	Public Works Training Travel	323	361	-	-	-
75.70.780.18.5601	Public Works Minor Equipment	5,401	2,448	-	-	-
75.70.790.08.5314	Public Works Insurance Deductible	5,472	28,227	6,451	-	-
75.80.790.08.5314	Development Insurance Deductible	-	1,978	-	-	-
75.90.780.06.5210	IS Training Travel	-	14	3,476	-	-
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	1,194	3,927	3,456	6,891	5,000
75.95.780.06.5210	City-Wide Training & Travel	6,183	9,881	618	13,549	34,500
75.95.780.08.5399	City-Wide Miscellaneous Fees	5,280	-	-	476	12,900
75.95.780.18.5601	City-Wide Minor Equipment	-	345	-	-	-
75.95.780.36.7201	City-Wide Capital Equipment	20,317	-	-	-	-
75.95.790.08.5314	City-Wide Insurance Deductible	23,586	-	1,752	75,000	50,000
75.95.790.14.5556	City-Wide Street/Taffic Lights	37,633	-	-	-	-
TOTALS		<u>\$ 191,997</u>	<u>\$ 114,950</u>	<u>\$ 63,329</u>	<u>\$ 95,916</u>	<u>\$ 102,400</u>

DEBT SERVICE FUNDS

City of Liberty, Missouri
 NID Debt Service Fund
 Fiscal Year 2015

	<u>2013 Actual</u>	<u>2014 Forecast</u>	<u>2015 Budget</u>
Beginning Fund Balance	\$ 84,152	\$ (4,338)	\$ (45,472)
Revenues			
Interest Earnings	\$ 51	\$ 31	\$ -
Interest On Special Assessments	876	-	-
Miscellaneous Income	483	-	-
Total Revenues	<u>\$ 1,410</u>	<u>\$ 31</u>	<u>\$ -</u>
Expenditures			
Bond Principal Payments	\$ 85,000	\$ 40,000	\$ -
Bond Interest	2,759	900	-
Paying Agent Fees	2,141	265	-
Total Expenditures	<u>\$ 89,901</u>	<u>\$ 41,165</u>	<u>\$ -</u>
Revenues Over (Under)	<u>\$ (88,490)</u>	<u>\$ (41,134)</u>	<u>\$ -</u>
Debt Service Reserve - Ending	<u><u>\$ (4,338)</u></u>	<u><u>\$ (45,472)</u></u>	<u><u>\$ (45,472)</u></u>

YEAR 2015 BUDGET DETAIL
NEIGHBORHOOD IMPROVEMENT DISTRICT FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
87.50.3301	Interest Earnings	\$ 88	\$ 81	\$ 51	\$ 31	\$ -
87.50.3302	Interest Earnings-Bonds	19	2	-	-	-
87.50.3304	Interest-Special Assessments	7,133	3,563	876	-	-
87.70.3791	Miscellaneous Income	83,251	83,251	483	-	-
TOTALS		<u>\$ 90,491</u>	<u>\$ 86,897</u>	<u>\$ 1,410</u>	<u>\$ 31</u>	<u>\$ -</u>
EXPENDITURES						
87.30.130.24.6001	Bond Principal	\$ 80,000	\$ 85,000	\$ 85,000	\$ 40,000	\$ -
87.30.130.24.6011	Bond Interest	10,781	7,325	2,759	900	-
87.30.130.24.6021	Paying Agent Fees	523	261	2,141	265	-
TOTALS		<u>\$ 91,304</u>	<u>\$ 92,586</u>	<u>\$ 89,901</u>	<u>\$ 41,165</u>	<u>\$ -</u>

City of Liberty, Missouri
Public Facilities Authority Fund - Community Center
Fiscal Year 2015

	2013 Actual	2014 Forecast	2015 Budget
Beginning Fund Balance	\$ 229,509	\$ 1,073,788	\$ -
Revenues			
Interest Earnings	\$ 21	\$ 9	\$ -
Lease Payments	1,042,745	-	-
Total Revenues	<u>\$ 1,042,766</u>	<u>\$ 9</u>	<u>\$ -</u>
Total Resources	<u>\$ 1,272,275</u>	<u>\$ 1,073,797</u>	<u>\$ -</u>
Expenditures			
Principal Payments	\$ 145,000	\$ 1,060,000	\$ -
Contributions	-	17	-
Bond Interest	50,509	13,780	-
Bond Service Fees	2,800	-	-
Postage	178	-	-
Total Expenditures	<u>\$ 198,487</u>	<u>\$ 1,073,797</u>	<u>\$ -</u>
Total Revenue Over(Under) Expenditures	<u>\$ 844,279</u>	<u>\$ (1,073,788)</u>	<u>\$ -</u>
Ending Fund Balance	<u><u>\$ 1,073,788</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

YEAR 2015 BUDGET DETAIL
PUBLIC FACILITIES AUTHORITY FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
88.50.3301	Interest-Community Center	\$ 23	\$ 23	\$ 21	\$ 9	\$ -
88.50.3309	Interest - Sports Complex	6	-	-	-	-
88.70.3792	Lease Pmts - Sports Complex	104,978	-	-	-	-
88.70.3793	Lease Pmts - Community Center	198,794	198,742	1,042,745	-	-
TOTALS		<u>\$ 303,800</u>	<u>\$ 198,765</u>	<u>\$ 1,042,766</u>	<u>\$ 9</u>	<u>\$ -</u>
EXPENDITURES						
88.30.146.08.5399	Contributions-Community Center	\$ -	\$ -	\$ -	\$ 17	\$ -
88.30.146.24.6001	Bond Principal-Community Center	135,000	140,000	145,000	1,060,000	-
88.30.146.24.6002	Bond Principal-Sports Complex	640,000	-	-	-	-
88.30.146.24.6011	Bond Interest-Community Center	60,999	55,944	50,509	13,780	-
88.30.146.24.6012	Bond Interest-Sports Complex	17,120	-	-	-	-
88.30.146.24.6021	Paying Agent Fees-Community Center	2,700	2,700	2,800	-	-
88.30.146.24.6023	Paying Agent Fees-Sports Complex	400	-	-	-	-
88.30.146.38.5808	Postage-Community Center	122	122	178	-	-
TOTALS		<u>\$ 856,340</u>	<u>\$ 198,765</u>	<u>\$ 198,487</u>	<u>\$ 1,073,797</u>	<u>\$ -</u>

TIF FUNDS

City of Liberty, Missouri
 Roger's Plaza
 Fiscal Year 2015

	2013 Actual	2014 Forecast	2015 Budget
Beginning Fund Balance	\$1,143,994	\$ 995,572	\$ 1,025,305
Revenues			
Real Estate Tax-City PILOTS	\$ 31,920	\$ 29,260	\$ 29,990
CID Sales Tax	111,404	124,530	120,550
City Sales Tax	125,072	147,460	142,500
County PILOTS	199,578	206,760	222,320
County Sales Tax	47,869	51,620	49,880
Interest Earnings	104	100	100
Misc- Reimbursed Expense	53,668	-	-
Zoological Sales Tax	9,205	7,380	7,130
Transfer In	464,024	510,850	-
Total Revenues	\$1,042,844	\$ 1,077,960	\$ 572,470
Expenditures			
Bond Principal	\$ 135,000	\$ 145,000	\$ 160,000
Bond Interest	375,131	365,850	356,230
Paying Agent Fees	1,829	1,850	1,850
Developer Reimbursement	213,885	21,557	30,000
Project Legal Fees	-	1,200	1,200
TIF Reimbursables	-	-	70
Contract Labor	-	-	200
Administrative Fees	1,395	1,920	1,920
Miscellaneous Fees	-	-	4,040
Transfers Out-Debt Service	464,025	510,850	-
Total Expenditures	\$1,191,265	\$ 1,048,227	\$ 555,510
Revenue Over(Under) Expenditures	\$ (148,421)	\$ 29,733	\$ 16,960
Debt Service Reserve	\$ 994,692	\$ 994,692	\$ 994,692
Undesignated Fund Balance	880	30,613	47,573
Ending Fund Balance	\$ 995,572	\$ 1,025,305	\$ 1,042,265

YEAR 2015 BUDGET DETAIL
ROGER'S PLAZA TIF FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
23.10.3001	Real Estate Tax	\$ 28,281	\$ 36,657	\$ 31,920	\$ 29,260	\$ 29,990
23.10.3029	Sales Tax Transfers	80,585	78,706	145,063	147,460	142,500
23.10.3036	TIF County PILOTS-County/School/Hosp	203,661	293,517	199,578	206,760	222,320
23.10.3038	TIF County Sales Tax-County General	21,693	51,898	47,869	51,620	49,880
23.15.3503	CID Sales Tax	84,952	89,816	111,404	124,530	120,550
23.15.3549	Zoological Sales Tax	-	2,703	9,205	7,380	7,130
27.15.3503	CID Sales Tax	104,488	149,069	161,602	-	-
84.10.3029	Sales Tax Transfers	-	55,953	(19,992)	-	-
84.15.3503	CID Sales Tax	-	20,014	-	-	-
84.50.3302	Interest Earnings-Reserve	407	105	104	100	100
84.80.3813	Special Allocation Fund	568,000	548,594	517,692	510,850	-
TOTALS		<u>\$ 1,092,067</u>	<u>\$ 1,327,031</u>	<u>\$ 1,204,444</u>	<u>\$ 1,077,960</u>	<u>\$ 572,470</u>
EXPENDITURES						
23.70.668.08.5311	Legal Fees	\$ 1,170	\$ 260	\$ -	\$ 1,200	\$ 1,200
23.70.668.08.5341	Administrative Fees	-	-	1,395	1,920	1,920
23.70.668.08.5365	TIF Reimbursable Fees	-	-	-	-	70
23.70.668.08.5397	Contract Labor	-	-	-	-	200
23.70.668.08.5399	Miscellaneous Fees	-	-	-	-	4,040
23.70.668.42.5995	Transfer-Debt Service Fund	568,000	548,594	464,025	510,850	-
27.70.668.08.5341	Administrative Fees	12,825	1,412	7,786	-	-
27.70.668.08.5399	Miscellaneous Fees	84,952	109,830	111,404	-	-
27.70.668.42.5995	Transfer-Debt Service Fund	-	-	53,667	-	-
84.30.130.24.6001	Principal Payments	-	120,000	135,000	145,000	160,000
84.30.130.24.6011	Bond Interest	385,424	383,400	375,131	365,850	356,230
84.30.130.24.6021	Paying Agent Fees	1,829	1,829	1,829	1,850	1,850
84.70.668.08.5850	Developer Reimbursement	-	-	213,885	21,557	30,000
TOTALS		<u>\$ 1,054,200</u>	<u>\$ 1,165,325</u>	<u>\$ 1,364,122</u>	<u>\$ 1,048,227</u>	<u>\$ 555,510</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		
							\$ 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 2015

	<u>2013 Actual</u>	<u>2014 Forecast</u>	<u>2015 Budget</u>
Beginning Fund Balance	\$ 74,857	\$ 86,004	\$ 86,004
Revenues			
Real Estate Tax	\$ 22,102	\$ 16,330	\$ 16,730
CID Sales Tax	66,900	69,600	72,280
TIF Sales Tax - City	68,799	71,590	74,900
TIF Tax - County/School/Hosp	175,408	115,380	124,060
TIF Sales Tax - County	23,404	25,050	26,220
Zoological Sales Tax	3,537	3,580	3,750
Total Revenues	<u>\$ 360,149</u>	<u>\$ 301,530</u>	<u>\$ 317,940</u>
Total Resources	<u>\$ 435,005</u>	<u>\$ 387,534</u>	<u>\$ 403,944</u>
Expenditures			
Administrative Fees	\$ 1,982	\$ 1,920	\$ 1,920
TIF Reimbursable Fees	-	-	1,000
Contract Labor	-	-	150
Miscellaneous Fees	1,084	-	2,260
Developer Reimbursements	345,936	299,610	312,610
Total Expenditures	<u>\$ 349,002</u>	<u>\$ 301,530</u>	<u>\$ 317,940</u>
Revenue Over(Under) Expense	<u>\$ 11,147</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u><u>\$ 86,004</u></u>	<u><u>\$ 86,004</u></u>	<u><u>\$ 86,004</u></u>

YEAR 2015 BUDGET DETAIL
BLUE JAY DRIVE TIF FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
24.10.3001	Real Estate Tax	\$ 22,036	\$ 23,201	\$ 22,102	\$ 16,330	\$ 16,730
24.10.3009	Delinquent Charges	995	-	-	-	-
24.10.3029	Sales Tax Transfers	54,950	85,171	68,799	71,590	74,900
24.10.3036	TIF County PILOTS-County/School/Hosp	150,353	209,716	175,408	115,380	124,060
24.10.3038	TIF County Sales Tax-County General	16,629	28,893	23,404	25,050	26,220
24.15.3504	CID Sales Tax	55,999	69,129	66,900	69,600	72,280
24.15.3549	Zoological Sales Tax	-	1,818	3,537	3,580	3,750
28.15.3504	CID Sales Tax	62,688	70,000	67,575	-	-
TOTALS		<u>\$ 363,649</u>	<u>\$ 487,928</u>	<u>\$ 427,724</u>	<u>\$ 301,530</u>	<u>\$ 317,940</u>

EXPENDITURES

24.70.665.08.5311	Legal Fees	\$ -	\$ 730	\$ -	\$ -	\$ -
24.70.665.08.5341	Administrative Fees	-	-	1,982	1,920	1,920
24.70.665.08.5365	TIF Reimbursable Fees	-	-	-	-	1,000
24.70.665.08.5397	Contract Labor	-	-	-	-	150
24.70.665.08.5399	Miscellaneous Fees	-	-	1,084	-	2,260
24.70.665.08.5860	Developer Reimbursements	321,722	332,474	345,936	299,610	312,610
28.70.665.08.5341	Administrative Fees	569	700	676	-	-
28.70.665.08.5365	Other Miscellaneous Fees	420	420	385	-	-
28.70.665.08.5399	Miscellaneous Fees	55,999	69,129	66,900	-	-
TOTALS		<u>\$ 378,709</u>	<u>\$ 403,454</u>	<u>\$ 416,962</u>	<u>\$ 301,530</u>	<u>\$ 317,940</u>

City of Liberty, Missouri
Triangle TIF Project F
Fiscal Year 2015

	<u>2013 Actual</u>	<u>2014 Forecast</u>	<u>2015 Budget</u>
Beginning Fund Balance	\$ 124,641	\$ 399,483	\$ 399,483
Revenues			
Real Estate Tax	\$ 19,405	\$ 20,720	\$ 21,230
CID Sales Tax	464,834	445,500	524,700
TIF Sales Tax - City	261,321	203,900	302,900
TIF Tax - County/School/Hosp	139,958	146,450	157,460
TIF Sales Tax - County	192,166	71,370	106,020
Zoological Sales Tax	23,247	10,200	15,150
Total Revenues	<u>\$ 1,100,931</u>	<u>\$ 898,140</u>	<u>\$ 1,127,460</u>
Total Resources	<u>\$ 1,225,573</u>	<u>\$ 1,297,623</u>	<u>\$ 1,526,943</u>
Expenditures			
Project Legal Fees			
Administrative Fee	\$ 908	\$ 1,920	\$ 2,040
Miscellaneous Fees	-	-	2,860
Developer Reimbursements	825,182	896,220	1,122,560
Total Expenditures	<u>\$ 826,090</u>	<u>\$ 898,140</u>	<u>\$ 1,127,460</u>
Revenue Over(Under) Expense	<u>\$ 274,842</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u><u>\$ 399,483</u></u>	<u><u>\$ 399,483</u></u>	<u><u>\$ 399,483</u></u>

YEAR 2015 BUDGET DETAIL
TRIANGLE PROJECT F TIF FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
26.10.3001	Real Estate	\$ -	\$ 30,402	\$ 19,405	\$ 20,720	\$ 21,230
26.10.3009	Delinquent Charges	-	1	0.35	-	-
26.10.3029	Sales Tax Transfer	47,634	246,039	261,320	203,900	302,900
26.10.3036	TIF County PILOTS-County/School/Hosp	-	218,020	139,958	146,450	157,460
26.10.3038	TIF County Sales Tax-County General	-	166,082	192,166	71,370	106,020
26.15.3504	CID Sales Tax	309,522	405,514	464,834	445,500	524,700
26.15.3549	Zoological Sales Tax	-	10,131	23,247	10,200	15,150
TOTALS		<u>\$ 357,156</u>	<u>\$ 1,076,188</u>	<u>\$ 1,100,931</u>	<u>\$ 898,140</u>	<u>\$ 1,127,460</u>
EXPENDITURES						
26.70.666.08.5341	Administrative Fees	\$ -	\$ -	\$ 908	\$ 1,920	\$ 2,040
26.70.666.08.5399	Miscellaneous Fees	-	-	0.13	-	2,860
26.70.666.08.5860	Developer Reimbursement	357,156	951,547	825,182	896,220	1,122,560
29.70.666.08.5399	Miscellaneous Fees-CID Sales Tax	309,522	405,514	464,834	-	-
TOTALS		<u>\$ 666,678</u>	<u>\$ 1,357,060</u>	<u>\$ 1,290,924</u>	<u>\$ 898,140</u>	<u>\$ 1,127,460</u>

City of Liberty, Missouri
Triangle TIF Project E
Fiscal Year 2015

	<u>2013 Actual</u>	<u>2014 Forecast</u>	<u>2015 Budget</u>
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Real Estate Tax	\$ -	\$ -	\$ 10
TIF Tax - County/School/Hosp	-	-	40
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50</u>
Total Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50</u>
Expenditures			
Developer Reimbursements	\$ -	\$ -	\$ 50
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50</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 2015 BUDGET DETAIL
TRIANGLE PROJECT E-1 TIF FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
32.10.3001	Real Estate Tax	\$ -	\$ -	\$ -	\$ -	\$ 10
32.10.3036	TIF County PILOTS-County/School/Hosp	-	-	-	-	40
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50</u>
EXPENDITURES						
32.70.667.08.5860	Developer Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 50
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 50</u>

City of Liberty, Missouri
Triangle TIF Project E-1
Fiscal Year 2015

	<u>2013 Actual</u>	<u>2014 Forecast</u>	<u>2015 Budget</u>
Beginning Fund Balance	\$ 29,106	\$ 32,431	\$ 32,431
Revenues			
Real Estate Tax	\$ 16,073	\$ 12,730	\$ 13,040
Delinquent Charges	1,877	-	-
TIF Sales Tax - City	88,441	86,650	95,300
TIF Tax - County/School/Hosp	115,928	89,950	96,700
TIF Sales Tax - County	30,171	30,330	33,360
Zoological Sales Tax	3,502	4,340	4,770
Total Revenues	<u>\$ 255,993</u>	<u>\$ 224,000</u>	<u>\$ 243,170</u>
Total Resources	<u>\$ 285,098</u>	<u>\$ 256,431</u>	<u>\$ 275,601</u>
Expenditures			
Administrative Fees	\$ 1,395	\$ 1,920	\$ 1,920
Miscellaneous Fees	-	-	1,760
Developer Reimbursements	251,273	222,080	239,490
Total Expenditures	<u>\$ 252,667</u>	<u>\$ 224,000</u>	<u>\$ 243,170</u>
Revenue Over(Under) Expense	<u>\$ 3,325</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ 32,431</u>	<u>\$ 32,431</u>	<u>\$ 32,431</u>

YEAR 2015 BUDGET DETAIL
TRIANGLE PROJECT E-1 TIF FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
37.10.3001	Real Estate Tax	\$ -	\$ -	\$ 16,073	\$ 12,730	\$ 13,040
37.10.3009	Delinquent Charges	-	-	1,877	-	-
37.10.3029	Sales Tax Transfers	7,665	112,306	88,441	86,650	95,300
37.10.3036	TIF County PILOTS-County/School/Hosp	-	-	115,928	89,950	96,700
37.10.3038	TIF County Sales Tax-County General	-	33,176	30,171	30,330	33,360
37.15.3549	Zoological Sales Tax	-	1,952	3,502	4,340	4,770
TOTALS		<u>\$ 7,665</u>	<u>\$ 147,434</u>	<u>\$ 255,993</u>	<u>\$ 224,000</u>	<u>\$ 243,170</u>
EXPENDITURES						
37.70.666.08.5341	Administrative Fees	\$ -	\$ -	\$ 1,395	\$ 1,920	\$ 1,920
37.70.666.08.5399	Miscellaneous Fees	-	-	-	-	1,760
37.70.666.08.5860	Developer Reimbursement	7,665	118,328	251,273	222,080	239,490
TOTALS		<u>\$ 7,665</u>	<u>\$ 118,328</u>	<u>\$ 252,667</u>	<u>\$ 224,000</u>	<u>\$ 243,170</u>

City of Liberty, Missouri
Triangle TIF Project E-2
Fiscal Year 2015

	2013 Actual	2014 Forecast	2015 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Real Estate Tax	\$ -	\$ 1,290	\$ 7,380
CID Sales Tax	-	11,880	15,840
TIF Sales Tax - City	-	14,860	19,800
TIF Tax - County/School/Hosp	-	9,050	54,700
TIF Sales Tax - County	-	5,210	6,930
Zoological Sales Tax	-	750	990
Total Revenues	<u>\$ -</u>	<u>\$ 43,040</u>	<u>\$ 105,640</u>
Total Resources	<u>\$ -</u>	<u>\$ 43,040</u>	<u>\$ 105,640</u>
Expenditures			
Administrative Fee	\$ -	\$ 1,920	\$ 1,920
Miscellaneous Fees	-	-	1,000
Developer Reimbursements	-	41,120	102,720
Total Expenditures	<u>\$ -</u>	<u>\$ 43,040</u>	<u>\$ 105,640</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 2015 BUDGET DETAIL
 TRIANGLE PROJECT E-2 TIF FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
38.10.3001	Real Estate Tax	\$ -	\$ -	\$ -	1,290	\$ 7,380
38.10.3029	Sales Tax Transfers	-	-	-	14,860	19,800
38.10.3036	TIF County PILOTS-County/School/Hosp	-	-	-	9,050	54,700
38.10.3038	TIF County Sales Tax-County General	-	-	-	5,210	6,930
38.15.3504	CID Sales Tax	-	-	-	11,880	15,840
38.15.3549	Zoological Sales Tax	-	-	-	750	990
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>43,040</u>	<u>\$ 105,640</u>
EXPENDITURES						
38.70.662.08.5341	Administrative Fees	\$ -	\$ -	\$ -	1,920	\$ 1,920
38.70.662.08.5399	Miscellaneous Fees	-	-	-	-	1,000
38.70.662.08.5860	Developer Reimbursement	-	-	-	41,120	102,720
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>43,040</u>	<u>\$ 105,640</u>

City of Liberty, Missouri
Triangle TIF Project E-4
Fiscal Year 2015

	<u>2013 Actual</u>	<u>2014 Forecast</u>	<u>2015 Budget</u>
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Real Estate Tax	\$ -	\$ 1,380	\$ 1,410
TIF Tax - County/School/Hosp	-	9,740	10,430
Total Revenues	<u>\$ -</u>	<u>\$ 11,120</u>	<u>\$ 11,840</u>
Total Resources	<u>\$ -</u>	<u>\$ 11,120</u>	<u>\$ 11,840</u>
Expenditures			
Administrative Fee	\$ -	-	\$ 120
Miscellaneous Fees	-	-	190
Developer Reimbursements	-	11,120	11,530
Total Expenditures	<u>\$ -</u>	<u>\$ 11,120</u>	<u>\$ 11,840</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 2015 BUDGET DETAIL
TRIANGLE PROJECT E-4 TIF FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
35.10.3001	Real Estate Tax	\$ -	\$ -	\$ -	1,380	\$ 1,410
35.10.3036	TIF County PILOTS-County/School/Hosp	-	-	-	9,740	10,430
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>11,120</u>	<u>\$ 11,840</u>
EXPENDITURES						
35.70.662.08.5341	Administrative Fees	\$ -	\$ -	\$ -	-	\$ 120
35.70.662.08.5399	Miscellaneous Fees	-	-	-	-	190
35.70.663.08.5860	Developer Reimbursement	-	-	-	11,120	11,530
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>11,120</u>	<u>\$ 11,840</u>

City of Liberty, Missouri
Triangle Project B-1 TIF Fund
Fiscal Year 2015

	<u>2013 Actual</u>	<u>2014 Forecast</u>	<u>2015 Budget</u>
Beginning Fund Balance	\$ 406,035	\$ 449,377	\$ 498,482
Revenues			
Real Estate Tax-City PILOTS	\$ 5,290	\$ 4,500	\$ 4,600
CID Sales Tax	41,498	62,200	65,100
City Sales Tax	92,624	77,760	81,390
County PILOTS	19,288	31,770	34,120
County Sales Tax	28,646	27,210	28,480
Zoo Sales Tax	3,421	3,890	4,070
Totals Revenues	<u>\$ 190,768</u>	<u>\$ 207,330</u>	<u>\$ 217,760</u>
Expenditures			
Bond Principal	\$ 60,000	\$ 70,000	\$ 75,000
Bond Interest	87,425	86,225	84,830
Debt Service Fees	-	2,000	1,710
Miscellaneous Fees	-	-	620
Total Expenditures	<u>\$ 147,425</u>	<u>\$ 158,225</u>	<u>\$ 162,160</u>
Revenue Over(Under) Expenditures	<u>\$ 43,343</u>	<u>\$ 49,105</u>	<u>\$ 55,600</u>
Debt Service Reserve	\$ 215,705	\$ 215,705	\$ 215,705
Undesignated Fund Balance	233,672	282,777	338,377
Ending Fund Balance	<u><u>\$ 449,377</u></u>	<u><u>\$ 498,482</u></u>	<u><u>\$ 554,082</u></u>

YEAR 2015 BUDGET DETAIL
 TRIANGLE PROJECT B-1 (CCHC) TIF FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUE						
25.10.3001	Real Estate Tax	\$ 6,226	\$ 5,321	\$ -	\$ -	\$ -
25.10.3029	Sales Tax Transfers	54,443	-	-	-	-
25.10.3036	TIF County PILOTS-County/School/Hosp	25,736	38,155	-	-	-
25.10.3038	TIF County Sales Tax-County General	18,538	30,069	28,646	27,210	28,480
25.15.3505	CID Project B-1	26,975	18,501	41,498	62,200	65,100
25.15.3549	Zoological Sales Tax	-	1,156	3,421	3,890	4,070
82.10.3001	Real Estate Tax	-	-	5,290	4,500	4,600
82.10.3029	Sales Tax Transfers	-	75,529	92,624	77,760	81,390
82.10.3036	TIF County PILOTS-County/School/Hosp	-	18,867	19,288	31,770	34,120
82.80.3813	Transfers In-Special Allocation Fund	246,631	-	166,768	-	-
TOTALS		<u>\$ 378,549</u>	<u>\$ 187,597</u>	<u>\$ 357,535</u>	<u>\$ 207,330</u>	<u>\$ 217,760</u>
EXPENDITURES						
25.70.664.42.5995	Interfund Transfers-Debt Service Fund	\$ 246,631	\$ -	\$ 166,768	\$ -	\$ -
29.70.664.08.5399	Miscellaneous Fees-CID Sales Tax	16,005	18,501	41,498	-	-
82.30.130.08.5399	Miscellaneous Fees	-	-	-	-	620
82.30.130.24.6001	Bond Principal	-	55,000	60,000	70,000	75,000
82.30.130.24.6011	Bond Interest	88,279	88,525	87,425	86,225	84,830
82.30.130.24.6021	Debt Service Fees	1,950	-	-	2,000	1,710
TOTALS		<u>\$ 352,864</u>	<u>\$ 162,026</u>	<u>\$ 355,691</u>	<u>\$ 158,225</u>	<u>\$ 162,160</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	September 1		Principal	Total Payments	Bond Balance
		March 1 Interest	Interest			
					\$ -	\$ 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		<u>\$ 678,991.65</u>	<u>\$ 679,237.55</u>	<u>\$ 2,395,000</u>	<u>\$ 3,753,229.20</u>	

City of Liberty, Missouri
Triangle TIF Phase B
Fiscal Year 2015

	<u>2013 Actual</u>	<u>2014 Forecast</u>	<u>2015 Budget</u>
Beginning Fund Balance	\$ 1,135,709	\$ 1,314,008	\$ 1,450,693
Revenues			
Real Estate Tax - City PILOTS	\$ 23,812	\$ 27,940	\$ 32,330
TIF Sales Tax- City	246,805	225,250	260,160
TIF Tax - County PILOTS	171,718	197,430	239,690
TIF Sales Tax - County	61,398	78,840	91,050
CID Sales Tax	143,330	180,180	208,120
Interest Earnings	112	-	-
Interest Earnings-Bonds		120	120
Miscellaneous Income	8,994	8,660	7,500
Zoological Sales Tax	8,539	11,270	13,010
Total Revenues	<u>\$ 664,709</u>	<u>\$ 729,690</u>	<u>\$ 851,980</u>
Expenditures			
Bond Principal	\$ 165,000	\$ 265,000	\$ 200,000
Bond Interest	316,875	307,950	297,980
TIF Reimbursable Fees	-	-	-
Administrative Fees		6,270	6,280
Paying Agent Fees	2,779	2,780	2,780
Legal Fees	-	7,500	7,500
Miscellaneous Fees	1,756	3,505	3,510
Total Expenditures	<u>\$ 486,410</u>	<u>\$ 593,005</u>	<u>\$ 518,050</u>
Revenue Over(Under) Expense	<u>\$ 178,299</u>	<u>\$ 136,685</u>	<u>\$ 333,930</u>
Restricted Project Debt Service Reserve	\$ 747,971	\$ 747,971	\$ 747,959
Restricted Business Interruption	48,291	48,291	177,339
Restricted Fund For Debt Service Held by Trustee	75,113	75,113	75,113
Restricted Fund For Debt Service Held by City	442,632	579,317	784,211
	<u>\$ 1,314,008</u>	<u>\$ 1,450,693</u>	<u>\$ 1,784,623</u>

YEAR 2015 BUDGET DETAIL
LIBERTY TRIANGLE PHASE B (SERIES 2007) TIF FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
21.50.3301	Interest Earnings	\$ 742	\$ 42	\$ 32	\$ -	\$ -
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	-	-	-	-
29.15.3502	CID Sales Tax Series 2007	498,705	598,814	659,556	-	-
83.10.3001	Real Estate Tax	24,056	23,946	23,812	27,940	32,330
83.10.3029	Sales Tax Transfers	176,826	207,052	246,805	225,250	260,160
83.10.3036	TIF County PILOT-County/School/Hosp	165,769	171,718	171,718	197,430	239,690
83.10.3039	TIF Sales Tax-County Phase B	51,261	68,525	61,398	78,840	91,050
83.15.3505	CID Project B-1	143,766	166,006	143,330	180,180	208,120
83.15.3549	Zoological Sales Tax	-	3,849	8,539	11,270	13,010
83.50.3302	Interest Earnings-Reserve	93	96	112	120	120
83.70.3791	Miscellaneous Income	3,740	6,285	8,994	8,660	7,500
TOTALS		<u>\$ 1,190,773</u>	<u>\$ 1,246,336</u>	<u>\$ 1,324,297</u>	<u>\$ 729,690</u>	<u>\$ 851,980</u>
EXPENDITURES						
20.70.660.42.5994	Interfund Transfers-TIF	\$ 76,980	\$ -	\$ -	\$ -	\$ -
21.70.660.08.5399	Miscellaneous Fees	-	-	800	-	-
21.70.660.42.5994	Interfund Transfers-TIF	48,779	-	-	-	-
22.70.660.08.5311	Legal Fees	21,634	8,440	13,165	-	-
22.70.660.08.5397	Contract Labor	1,537	-	-	-	-
29.70.660.08.5341	Administrative Fees-CID Sales Tax	2,510	-	-	-	-
29.70.660.08.5365	Other Misc Fees-CID Sales Tax	420	420	385	-	-
29.70.660.08.5399	Miscellaneous Fees-CID Sales Tax	143,766	166,006	143,330	-	-
83.30.130.08.5311	Legal Fees	500	-	-	7,500	7,500
83.30.130.08.5341	Administrative Fees	-	-	-	6,270	6,280
83.30.130.08.5399	Miscellaneous Fees	-	-	1,756	3,505	3,510
83.30.130.24.6001	Bond Principal	240,000	150,000	165,000	265,000	200,000
83.30.130.24.6011	Bond Interest	334,322	324,600	316,875	307,950	297,980
83.30.130.24.6021	Debt Service Fees	407	1,620	2,779	2,780	2,780
83.70.660.08.5850	Developer Reimbursement	12,990	-	-	-	-
TOTALS		<u>\$ 883,846</u>	<u>\$ 651,086</u>	<u>\$ 644,091</u>	<u>\$ 593,005</u>	<u>\$ 518,050</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 2015

	<u>2013 Actual</u>	<u>2014 Forecast</u>	<u>2015 Budget</u>
Beginning Fund Balance	\$ 1,809,868	\$ 1,860,298	\$ 1,995,080
Revenues			
Real Estate Tax-City PILOTS	\$ 34,254	\$ 31,530	\$ 31,060
City Sales Tax	366,226	354,560	387,340
Delinquent Charges	456	-	-
TIF Tax - County PILOTS	277,285	222,850	230,300
TIF Sales Tax - County	128,008	124,100	135,580
Interest Earnings	176	170	180
Zoological Sales Tax	13,722	17,730	19,370
Total Revenues	<u>\$ 820,127</u>	<u>\$ 750,940</u>	<u>\$ 803,830</u>
Expenditures			
Bond Principal	\$ 425,000	\$ 280,000	\$ 300,000
Bond Interest	339,462	326,338	312,090
Administrative Fee	2,309	5,820	6,100
Debt Service Fee	2,926	4,000	3,000
Total Expenditures	<u>\$ 769,697</u>	<u>\$ 616,158</u>	<u>\$ 621,190</u>
Revenue Over(Under) Expense	<u>\$ 50,430</u>	<u>\$ 134,783</u>	<u>\$ 182,640</u>
Restricted Debt Service Reserve	\$ 665,362	\$ 665,362	\$ 665,363
Restricted Business Interruption	500,021	500,021	500,021
Restricted Fund For Debt Service Held by Trustee	565,493	374,109	369,566
Restricted Fund For Debt Service Held by City	129,422	455,588	642,770
Ending Fund Balance	<u><u>\$ 1,860,298</u></u>	<u><u>\$ 1,995,080</u></u>	<u><u>\$ 2,177,720</u></u>

YEAR 2015 BUDGET DETAIL
LIBERTY TRIANGLE PHASE A TIF FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
86.10.3001	Real Estate Tax	\$ 37,472	\$ 34,450	\$ 34,253	\$ 31,530	\$ 31,060
86.10.3009	Delinquent Charges	-	-	456	-	-
86.10.3029	Sales Tax Transfers	362,211	358,895	366,226	354,560	387,340
86.10.3036	TIF County Pilots-County/School/Hosp	269,846	247,047	277,285	222,850	230,300
86.10.3038	TIF County Sales Tax-County General	109,463	146,815	128,008	124,100	135,580
86.15.3549	Zoological Sales Tax	-	7,937	13,722	17,730	19,370
86.50.3302	Interest Earnings-Bonds	159	165	176	170	180
TOTALS		<u>\$ 779,151</u>	<u>\$ 795,309</u>	<u>\$ 820,126</u>	<u>\$ 750,940</u>	<u>\$ 803,830</u>
EXPENDITURES						
86.30.130.08.5311	Legal Fees	\$ 1,300	\$ -	\$ -	\$ -	\$ -
86.30.130.08.5399	Administrative Fees	-	96,980	2,309	5,820	6,100
86.30.130.24.6001	Bond Principal	225,000	235,000	425,000	280,000	300,000
86.30.130.24.6011	Bond Interest	362,837	351,462	339,462	326,338	312,090
86.30.130.24.6021	Paying Agent Fees	-	4,128	2,926	4,000	3,000
TOTALS		<u>\$ 589,137</u>	<u>\$ 687,570</u>	<u>\$ 769,697</u>	<u>\$ 616,158</u>	<u>\$ 621,190</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		
							\$ 7,795,000
2006	4.000%	-	-	-	204,378.13	204,378.13	7,795,000
2007	4.000%	-	204,378.13	-	204,378.13	408,756.26	7,795,000
2008	4.000%	-	204,378.13	-	204,378.13	408,756.26	7,795,000
2009	4.375%	-	204,378.13	-	204,378.13	408,756.26	7,795,000
2010	4.375%	1,070,000	204,378.13	145,000	180,971.88	1,600,350.01	6,580,000
2011	5.000%	110,000	177,800.00	115,000	175,050.00	577,850.00	6,355,000
2012	5.000%	115,000	172,175.00	120,000	169,300.00	576,475.00	6,120,000
2013	5.000%	125,000	166,300.00	300,000	163,175.00	754,475.00	5,695,000
2014	5.000%	140,000	159,925.00	140,000	156,425.00	596,350.00	5,415,000
2015	5.000%	150,000	152,925.00	150,000	149,175.00	602,100.00	5,115,000
2016	5.375%	150,000	145,425.00	155,000	141,393.75	591,818.75	4,810,000
2017	5.375%	160,000	137,228.13	160,000	132,928.13	590,156.26	4,490,000
2018	5.375%	170,000	128,628.13	175,000	124,059.38	597,687.51	4,145,000
2019	5.375%	185,000	119,356.25	190,000	114,384.38	608,740.63	3,770,000
2020	5.750%	200,000	109,278.13	205,000	103,528.13	617,806.26	3,365,000
2021	5.750%	215,000	97,634.38	220,000	91,453.13	624,087.51	2,930,000
2022	5.750%	230,000	85,128.13	235,000	78,515.63	628,643.76	2,465,000
2023	5.750%	245,000	71,759.38	255,000	64,715.63	636,475.01	1,965,000
2024	5.750%	265,000	57,384.38	275,000	49,765.63	647,150.01	1,425,000
2025	5.875%	285,000	41,859.38	295,000	33,487.50	655,346.88	845,000
2026	5.875%	500,000	24,821.88	345,000	10,134.38	879,956.26	-
TOTALS		\$ 4,315,000	\$ 2,665,140.69	\$ 3,480,000	\$ 2,755,975.07	\$ 13,216,115.76	

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 FY2015, along with a brief look at historical staffing levels, are as follows:

Position Title	2011	2012	2013	2014	2015 Budget
Construction Manager-Wastewater Collection	0	1	1	1	1
Construction Manager-Water Distribution	0	1	1	1	1
Construction Worker I	0	1	1	1	1
Crew Chief	0	2	2	2	2
Lead Operator-Water Treatment Operations	1	1	1	1	1
Maintenance Mechanic-Water Treatment Operations	1	1	1	1	1
Maintenance Supervisor-Water Treatment Operations	1	1	1	1	1
Maintenance Worker I	4	5	8	8	8
Maintenance Worker II	2	2	2	2	2
Operator-Water Treatment Operations	3	4	4	4	4
Utilities Director	1	1	1	1	1
Utilities Asst. Director Production & Treatment	1	1	1	1	1
Utilities Asst. Director Operations & Construction	1	1	1	1	1
Total	15	22	25	25	25

Previous Year's Goals and Objectives:

The Utilities Department FY2014 goals and objectives were as follows:

Utilities Production & Treatment Division 2014 Goals:

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

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

Update: Completed Rehabilitation rather than replacement. Budgeted \$50,000 for new; spent less than \$15,000 on rehabilitation effort. Unit is reliably in service.

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 Byproducts Stage II Rule.

Update: System construction is complete (9-30-14). Entered service on December 1, 2014.

3. Complete Production & Treatment Division Staffing Plan necessary to identify correct staff positions necessary for WWTP (Wastewater Treatment Plant) staffing, and to incorporate the new positions into the existing framework for 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 the technical and professional nature of the industry's work force.

Update: Plan completed and submitted to HR. Final review is complete and ready for consideration.

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

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

Update: Added 1 area, completed 2 areas out of 4, progress on area 3 under way.

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

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

Update: WWTP (Wastewater Treatment Plant) project has experienced no delays caused by division assistance delays.

Utilities Maintenance (Operations) Division 2014 Goals:

1. Continue to implement and streamline UDF program.

Objective: Complete all zones in the UDF program.

Update: To date have completed Zones 1-12.

Valves exercised: 225, Valves replaced: 1, Valves repaired: 25, Valves in the off position: 11. Hydrants exercised: 123, Hydrant valves found: 58, Hydrants repaired: 16, Hydrants replaced: 10. Valve boxes repaired: 32. Miles of main flushed 12.11. 3 update changes made to our mapping system.

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.

Update: To date 36 valves have been located and 3 valves in the off position.

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.

Update: To date 17 hydrants have been replaced for a two year total of 34 hydrants.

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.

Update: Cleaned, televised, and documented 4 neighborhoods in Basin 1 (Virginia Heights, Fullerton Acres, Kellys Addition and Wyckwood). Cleaned and documented 4 high infiltration neighborhoods (Holly Lake Estates, Green Hills, Dorbil Manor and McQuery Estates) in Basin 2 (based on the Wastewater Master Plan).

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.

Update: Contracted the cleaning and televising of 8,500' of 15" and 21" diameter interceptor (high infiltration lines) in basin 3 (based on the Wastewater Master Plan).

Utilities Construction Division 2014 Goals:

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

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

Update: Completed two major projects in 2014.

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

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

Update: Two Water Distribution projects were completed in 2014. The Glen Hendren project completed a much needed loop in that area and the Gallatin project updated the old 4" water line downtown with a 12" C-900 plastic pipe.

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

Objective: To follow safety programs and maintain safety equipment.

Update: Shoring was utilized for the Glen Hendren project and hardhats along with safety vests used for the Gallatin Street project.

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

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

Update: No damage repair costs were charged to the City in 2014.

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.

Update: Reviewed safety guideline and watched safety videos.

6. Complete 291 / Glenn Hendren waterline connection loop.

Objective: Project started, complete by Feb 2014.

Update: Project completed, tested and in service.

7. Construct Gallatin Street Water Distribution upgrade from Mississippi to Mill streets.

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

Update: Project completed, tested and in service, August 2014.

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

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

Update: Project ready for a November start.

FY2015 Goals and Objectives:

The Utilities Department FY2015 strategic goals and objectives include the following:

Utilities Production & Treatment Division 2015 Goals:

1. Complete rehabilitation/repair of aerator structure.

Objective: Ensure reliable operation of all Water Production Plant processes.

2. Complete replacement of up to two high service pump valve actuators with no loss of service.

Objective: Continue uninterrupted delivery of water to distribution system.

3. Assist design build project with construction decisions arising during project construction.

Objective: Keep the project on schedule and maintain a synergistic relationship between all team members.

Utilities Maintenance (Operations) Division 2015 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 and valves in the off position 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 assessment 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 2015 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 2015.

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

Objective: Spring 2015 completion.

6. Construct Mississippi Street sewer replacement and waterline loop from Gallatin to Main Street.

Objective: Spring 2015 start.

7. Construct Highway 291, Liberty Triangle waterline.

Objective: Summer 2015 start.

City of Liberty
Water Operating and Water Capital Funds
Fiscal Year 2015

	2013 Final	2014 Forecast	2015 Budget
Income			
User Fee Income	\$ 4,839,577	\$ 4,882,634	\$ 4,963,090
Interest Earnings	7,416	5,556	5,840
Other Income	148,693	111,140	102,500
Capital Contributions - Non Cash	276,174	-	-
Total Income	<u>\$ 5,271,860</u>	<u>\$ 4,999,330</u>	<u>\$ 5,071,430</u>
Operating Expense			
Total Expense	5,831,927	5,959,227	6,188,060
Add: Capital Charged Back of Minor Equipment	-	-	-
Less: Interest Expense	99,748	102,640	88,140
Less: Depreciation/Amortization	1,045,037	1,055,000	1,080,000
Less: Capital	1,184,004	1,187,720	1,183,500
Total Operating Expense	<u>\$ 3,503,138</u>	<u>\$ 3,613,867</u>	<u>\$ 3,836,420</u>
Operating Income	1,768,722	1,385,463	1,235,010
Operating Income For Ratio Calculation	<u>1,492,548</u>	<u>1,385,463</u>	<u>1,235,010</u>
Total Debt	<u>\$ 544,748</u>	<u>\$ 556,140</u>	<u>\$ 557,270</u>
	274%	249%	222%
Ending Water Operating and Water Capital Funds Combined Cash	1,639,873	1,262,283	756,523
45 Days Cash Outflow	590,165	604,631	629,761
WATER FUND OPERATIONS			
Beginning Cash Balances	1,192,403	956,199	597,802
Total Operating Revenue	<u>\$ 5,271,860</u>	<u>\$ 4,999,330</u>	<u>\$ 5,071,430</u>
OPERATING EXPENSES			
Total Finance Utility Billing	236,451	298,318	328,070
Total Water System Maintenance	930,664	928,950	976,280
Total Water Supply and Processing	2,032,639	2,080,673	2,190,040
Total Water Administration	2,632,173	2,651,286	2,693,670
TOTAL WATER OPERATING EXPENSES	<u>\$ 5,831,927</u>	<u>\$ 5,959,227</u>	<u>\$ 6,188,060</u>
REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENSES	<u>(560,067)</u>	<u>(959,897)</u>	<u>(1,116,630)</u>
TOTAL CASH INFLOW	<u>4,995,686</u>	<u>4,999,330</u>	<u>5,071,430</u>
TOTAL CASH OUTFLOW	<u>4,786,890</u>	<u>4,904,227</u>	<u>5,108,060</u>
TOTAL CASH GENERATED/(CONSUMED) BEFORE DEBT SERVICE	<u>208,796</u>	<u>95,103</u>	<u>(36,630)</u>
TOTAL DEBT SERVICE PRINCIPAL	<u>445,000</u>	<u>453,500</u>	<u>469,130</u>
CASH INFLOW FAVORABLE/(UNFAVORABLE) TO CASH OUTFLOW	<u>(236,204)</u>	<u>(358,397)</u>	<u>(505,760)</u>
Ending Cash Balance	<u>\$ 956,199</u>	<u>\$ 597,802</u>	<u>\$ 92,042</u>

City of Liberty
 Water Operating and Water Capital Funds
 Fiscal Year 2015

	2013 Final	2014 Forecast	2015 Budget
WATER CAPITAL FUND			
Beginning Cash Balance	\$ 635,704	\$ 683,674	\$ 664,481
Total Revenues	<u>1,184,004</u>	<u>1,192,621</u>	<u>1,183,500</u>
TOTAL - ALL CAPITAL EXPENSES	<u>1,136,034</u>	<u>1,211,814</u>	<u>1,183,500</u>
Capital Fund Income/(Loss)	47,970	(19,193)	-
Ending Cash Balance	<u><u>\$ 683,674</u></u>	<u><u>\$ 664,481</u></u>	<u><u>\$ 664,481</u></u>

YEAR 2015 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
90.25.3078	Water Protection ARRA Grant	\$ 88,608	\$ -	\$ -	\$ -	\$ -
90.50.3301	Interest Earnings	3,507	4,819	4,662	4,632	4,840
90.50.3302	Interest Earnings-1998 Bond	4,637	489	673	924	1,000
90.50.3312	Interest Earnings-2002 Bond	2,404	-	-	-	-
90.70.3641	Sale of Public Property	7,145	3,146	3,528	2,363	3,000
90.70.3661	Reimbursed Expense	-	57,602	765	-	-
90.70.3786	Sales Tax Discount	1,960	2,051	1,668	1,370	1,500
90.70.3791	Miscellaneous Income	773	6,994	2,165	12,775	5,000
90.70.3794	Bond Proceeds	-	-	(0.41)	-	-
90.70.3999	Capital Contributions	80,113	387,731	276,174	-	-
90.90.3901	Metered Sales	4,253,759	4,873,297	4,379,050	4,413,292	4,501,560
90.90.3911	Tank Sales	538	647	704	217	-
90.90.3921	Sale for Resale	127,473	172,391	159,331	171,919	160,000
90.90.3931	Penalties	56,321	59,160	54,582	53,125	57,530
90.90.3941	Miscellaneous Service	33,429	50,635	37,398	44,678	38,000
90.90.3951	Rental Income	7,183	7,183	-	7,813	-
90.90.3961	Water Taps	18,618	32,678	19,005	14,393	15,000
90.90.3966	Infrastructure Maintenance Fee	244,453	245,594	245,910	244,080	244,000
90.90.3971	System Development Charge	54,515	73,278	71,914	27,749	40,000
TOTALS		\$ 4,985,436	\$ 5,977,696	\$ 5,257,529	\$ 4,999,330	\$ 5,071,430

EXPENSES

UTILITY BILLING

90.30.133.02.4001	Salaries	\$ 94,041	\$ 83,286	\$ 93,382	\$ 107,409	\$ 116,920
90.30.133.02.4002	Part-time	774	-	-	-	-
90.30.133.02.4004	Overtime	-	18	770	2,525	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	-	-	164	246	490
90.30.133.02.4101	Social Security	6,922	6,063	6,844	8,292	9,260
90.30.133.02.4102	LAGERS Retirement Program	5,306	5,987	8,719	10,785	11,980
90.30.133.02.4104	Workers Compensation	1,170	1,333	1,666	2,482	3,260
90.30.133.02.4105	Health Insurance	15,669	15,643	22,086	29,397	34,390
90.30.133.02.4106	Life Insurance	65	59	67	74	80
90.30.133.02.4107	Dental Insurance	1,089	1,100	1,154	1,087	1,640
90.30.133.02.4112	Vision Insurance	90	191	160	168	200
90.30.133.02.4116	Disability Insurance	152	130	113	119	140
90.30.133.04.5001	General Supplies	1,848	3,359	1,627	1,907	2,000
90.30.133.04.5120	Outside Printing	1,640	2,085	2,795	14,051	16,000
90.30.133.06.5210	Training Travel	44	90	123	566	1,000
90.30.133.06.5251	Registration Fees	-	30	-	50	300
90.30.133.08.5311	Legal Fees	-	4,550	-	-	-
90.30.133.08.5346	Financial Services	19,866	31,461	33,245	34,440	36,000
90.30.133.08.5371	Advertising	-	-	60	-	-
90.30.133.08.5397	Contract Labor	9,750	13,891	5,839	450	4,000
90.30.133.08.5399	Miscellaneous Fees	1,038	1,400	5,447	929	1,500
90.30.133.12.5453	Mobile Phones	3,200	1,695	1,412	1,730	780
90.30.133.14.5521	Vehicle Fuel	3,052	2,987	3,021	4,250	4,250
90.30.133.14.5541	Vehicle Maintenance	5,850	1,658	4,817	4,763	4,000
90.30.133.14.5591	Software Maintenance	6,740	8,187	11,036	10,000	10,000
90.30.133.16.5711	Property Insurance	42	72	84	108	120
90.30.133.16.5715	Casualty Insurance	1,896	868	806	801	890

YEAR 2015 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
90.30.133.18.5601	Minor Equipment	-	731	1,089	1,031	2,000
90.30.133.38.5801	Over/Short	(30)	(0)	(10)	100	100
90.30.133.38.5803	Meeting Expense	-	14	-	25	50
90.30.133.38.5805	Uncollectible Accounts	20,216	18,654	15,660	25,000	25,000
90.30.133.38.5808	Postage	13,835	17,052	13,141	30,000	32,000
90.30.133.38.5811	Membership Dues	21	25	78	33	100
90.30.133.38.5812	Clothing Expenses	296	288	745	500	500
90.30.133.38.5817	Damage Claims	-	-	-	5,000	5,000
90.30.133.38.5989	Miscellaneous Expenses	-	-	156	-	-
TOTAL UTILITY BILLING		\$ 214,641	\$ 223,658	\$ 236,453	\$ 298,318	\$ 328,070

YEAR 2015 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
WATER SYSTEM MAINTENANCE						
90.70.801.02.4001	Salaries	\$ 131,800	\$ 225,587	\$ 265,219	\$ 374,845	\$ 391,880
90.70.801.02.4004	Overtime	22,078	23,608	20,911	31,278	40,000
90.70.801.02.4015	Opt Out (Health Insurance)	-	1,164	2,474	3,492	3,500
90.70.801.02.4017	Health Insurance Rebate	74	100	-	-	-
90.70.801.02.4018	Health Savings Account	-	-	372	558	1,120
90.70.801.02.4101	Social Security	11,793	18,405	20,923	32,151	35,470
90.70.801.02.4102	LAGERS Retirement Program	10,254	13,650	26,583	39,951	43,100
90.70.801.02.4104	Workers Compensation	4,395	8,015	14,212	23,241	27,700
90.70.801.02.4105	Health Insurance	29,445	41,505	60,462	100,273	114,730
90.70.801.02.4106	Life Insurance	130	149	144	232	250
90.70.801.02.4107	Dental Insurance	2,239	2,932	3,258	4,454	5,590
90.70.801.02.4112	Vision Insurance	130	444	656	1,226	1,340
90.70.801.02.4116	Disability Insurance	307	367	346	514	670
90.70.801.04.5001	General Supplies	5,753	8,702	10,629	3,367	7,000
90.70.801.04.5009	Maintenance Materials	233	-	-	-	-
90.70.801.04.5010	Chemicals	430	648	698	1,184	1,000
90.70.801.04.5011	Water Meters	(612)	21,245	107,990	(1,532)	-
90.70.801.04.5012	Fire Hydrants	5,550	2,254	72,805	50,000	10,000
90.70.801.04.5015	Mains & Lines Supplies	82,656	70	49,926	-	-
90.70.801.04.5018	Small Tools	240	2,800	3,863	2,652	3,000
90.70.801.06.5259	Training Costs	1,286	1,393	2,564	2,186	1,500
90.70.801.08.5305	Missouri One Call Fee	3,831	2,549	5,768	4,679	5,500
90.70.801.08.5318	Water Protection Program	98,454	-	-	-	-
90.70.801.08.5397	Contract Labor	38,106	32,979	81,784	36,394	59,820
90.70.801.08.5399	Miscellaneous Fees	279	90	-	-	200
90.70.801.12.5401	Electric	9,083	7,232	7,250	25,409	23,000
90.70.801.12.5421	Natural Gas	3,470	1,770	3,171	4,958	6,800
90.70.801.12.5453	Mobile Phones	4,750	2,691	2,627	4,000	4,000
90.70.801.14.5501	Overlay Program	25,360	-	5,000	-	5,000
90.70.801.14.5521	Vehicle Fuel	26,167	23,411	21,348	25,809	22,000
90.70.801.14.5532	Mains & Lines Maintenance	303	222,909	50,852	96,211	90,000
90.70.801.14.5541	Vehicle Maintenance	21,531	32,839	52,050	17,951	20,000
90.70.801.14.5559	Misc Equipment Maintenance	1,903	2,931	2,602	823	6,500
90.70.801.14.5571	Building Maintenance	8,299	13,358	13,450	4,527	5,000
90.70.801.14.5591	Software Maintenance	-	-	-	-	8,640
90.70.801.16.5715	Casualty Insurance	888	614	574	576	550
90.70.801.16.5722	Auto Deductible	-	-	-	5,844	-
90.70.801.16.5732	Liability Deductible	9,968	-	-	-	-
90.70.801.18.5601	Minor Equipment	3,449	31,949	6,755	7,314	9,750
90.70.801.18.5603	Minor Software	-	355	-	1,000	1,000
90.70.801.18.5611	Equipment Rental	3,134	3,918	2,677	12,458	9,000
90.70.801.24.6016	Lease Interest-Dump Truck	-	-	-	1,668	1,500
90.70.801.38.5811	Membership Dues	21	410	202	593	600
90.70.801.38.5812	Clothing Expenses	4,060	4,641	4,238	4,570	4,570
90.70.801.38.5813	Protective Clothing	3,222	4,594	6,282	4,094	5,000
TOTAL WATER SYSTEM MAINTENANCE		\$ 574,459	\$ 762,275	\$ 930,664	\$ 928,950	\$ 976,280

YEAR 2015 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
WATER SUPPLY AND PROCESSING						
90.70.802.02.4001	Salaries	\$ 348,005	\$ 366,072	\$ 432,994	\$ 382,275	\$ 380,600
90.70.802.02.4002	Part-time	(879)	-	-	-	-
90.70.802.02.4004	Overtime	14,966	14,398	22,144	12,885	9,630
90.70.802.02.4015	Opt Out (Health Insurance)	1,310	1,601	3,201	2,619	1,750
90.70.802.02.4018	Health Savings Account	-	380	993	918	1,380
90.70.802.02.4101	Social Security	26,661	27,849	33,226	29,846	29,990
90.70.802.02.4102	LAGERS Retirement Program	12,724	25,274	43,457	39,911	38,810
90.70.802.02.4104	Workers Compensation	5,113	11,956	13,515	18,473	23,500
90.70.802.02.4105	Health Insurance	50,099	61,474	74,987	78,874	85,520
90.70.802.02.4106	Life Insurance	200	214	188	183	180
90.70.802.02.4107	Dental Insurance	2,997	3,632	4,366	3,755	4,420
90.70.802.02.4112	Vision Insurance	365	849	1,086	1,132	1,190
90.70.802.02.4116	Disability Insurance	197	226	293	284	330
90.70.802.04.5001	General Supplies	2,933	4,616	4,628	4,446	6,000
90.70.802.04.5008	Building Maintenance	530	734	1,021	550	1,000
90.70.802.04.5009	Maintenance Materials	1,948	4,296	10,604	8,567	8,000
90.70.802.04.5010	Chemicals	308,000	353,637	279,838	245,892	310,000
90.70.802.04.5014	Lab Supplies	25,851	21,409	31,589	16,748	22,000
90.70.802.04.5018	Minor Tools	2,293	3,509	3,698	3,670	5,000
90.70.802.06.5210	Training Travel	-	-	207	280	2,000
90.70.802.06.5251	Registration Fees	-	270	-	-	3,000
90.70.802.06.5259	Training Costs	2,567	3,501	2,729	460	3,500
90.70.802.08.5342	Outside Engineering	61,241	53,609	17,350	50,000	60,000
90.70.802.08.5343	Lee Chemical Operation	-	17,998	1,712	-	10,000
90.70.802.08.5345	Misc Fees-Lee Chemical	-	18,098	39,548	68,804	130,000
90.70.802.08.5365	Lab Fees	15,599	17,671	19,348	30,000	29,000
90.70.802.08.5370	Lime Sludge Disposal Fees	1,025	220,219	115,322	304,302	150,000
90.70.802.08.5390	Water Purchases-Kansas City	111,813	145,425	136,407	115,358	125,000
90.70.802.08.5397	Contract Labor	1,142	23,161	7,622	50,524	45,830
90.70.802.08.5399	Miscellaneous Fees	21,710	37,444	30,658	40,204	40,000
90.70.802.12.5401	Electric	298,440	301,528	340,374	198,462	275,000
90.70.802.12.5413	Electric-Lee Chemical	5,549	1,143	7,370	9,412	10,000
90.70.802.12.5421	Natural Gas	7,036	4,150	5,166	7,240	9,000
90.70.802.12.5453	Mobile Phones	2,640	4,144	4,295	3,400	6,790
90.70.802.14.5521	Vehicle Fuel	5,561	5,631	7,005	5,818	6,000
90.70.802.14.5534	Water Plant Maintenance	77,279	131,545	148,720	100,000	90,000
90.70.802.14.5535	Well Field Maintenance	44,579	91,195	65,873	70,544	85,000
90.70.802.14.5537	Water Towers Maintenance	8,650	33,045	16,665	75,532	75,530
90.70.802.14.5541	Vehicle Maintenance	12,883	7,379	12,838	3,596	5,000
90.70.802.14.5559	Misc Equipment Maintenance	6,188	1,543	19,234	15,952	15,000
90.70.802.14.5571	Building Maintenance	5,349	13,010	9,310	6,178	5,000
90.70.802.14.5591	Software Maintenance	9,452	11,500	5,493	11,310	10,350
90.70.802.16.5711	Property Insurance	30,486	30,402	34,672	37,870	42,640
90.70.802.18.5601	Minor Equipment	7,773	26,357	10,752	10,394	14,000
90.70.802.18.5611	Equipment Rental	3,605	4,821	-	8,000	8,000
90.70.802.38.5811	Membership Dues	-	136	289	400	600
90.70.802.38.5812	Clothing Expenses	6,963	7,009	9,577	2,292	1,500
90.70.802.38.5813	Protective Clothing	2,303	4,667	2,234	3,313	3,000
90.70.802.38.5989	Miscellaneous Expense	1,159	545	42	-	-
TOTAL WATER SUPPLY AND PROCESSING		\$ 1,554,302	\$ 2,119,271	\$ 2,032,639	\$ 2,080,673	\$ 2,190,040

YEAR 2015 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
WATER ADMINISTRATION						
90.70.803.02.4001	Salaries	\$ 115,476	\$ 117,099	\$ 117,125	\$ 120,751	\$ 145,600
90.70.803.02.4004	Overtime	-	-	-	-	1,030
90.70.803.02.4015	Opt Out (Health Insurance)	-	-	-	-	420
90.70.803.02.4017	Health Insurance Rebate	23	76	30	-	-
90.70.803.02.4018	Health Savings Account	-	-	265	138	370
90.70.803.02.4101	Social Security	8,571	8,728	8,614	9,090	11,250
90.70.803.02.4102	LAGERS Retirement Program	4,763	8,687	10,982	12,006	13,670
90.70.803.02.4104	Worker's Compensation	468	1,646	1,068	514	630
90.70.803.02.4105	Health Insurance	9,681	10,491	12,301	15,516	16,830
90.70.803.02.4106	Life Insurance	45	45	39	47	60
90.70.803.02.4107	Dental Insurance	714	648	685	739	910
90.70.803.02.4112	Vision Insurance	81	139	159	221	210
90.70.803.02.4116	Disability Insurance	93	93	82	97	140
90.70.803.04.5001	General Supplies	348	113	563	300	300
90.70.803.04.5120	Outside Printing & Supplies	-	-	-	-	1,500
90.70.803.06.5210	Training Travel	522	3,558	2,797	400	750
90.70.803.06.5251	Registration Fees	575	1,025	388	-	600
90.70.803.06.5259	Training Costs	255	173	379	-	750
90.70.803.08.5319	Distribution System Study	-	142,905	-	-	-
90.70.803.08.5346	Financial Services	-	-	686	-	-
90.70.803.08.5385	Overhead Fees-General Fund	132,700	132,700	141,700	141,680	141,700
90.70.803.12.5453	Mobile Phones	-	-	-	800	800
90.70.803.14.5559	Misc Equipment Maintenance	-	-	-	3,160	3,160
90.70.803.16.5715	Casualty Insurance	720	504	469	466	500
90.70.803.18.5601	Minor Equipment	957	-	-	-	300
90.70.803.38.5811	Membership Dues	396	527	2,376	-	550
90.70.803.44.8002	Amortization Expense	-	71,337	29,049	30,000	30,000
TOTALS		\$ 276,388	\$ 500,491	\$ 329,756	\$ 335,925	\$ 372,030
90.70.803.24.6011	Bond Interest	\$ 355,685	\$ 131,755	\$ 98,853	\$ 101,740	\$ 87,140
90.70.803.24.6021	Bond Service Fees	1,358	1,081	895	901	1,000
90.70.803.24.6024	Cost of Issuance	-	2,000	1,782	-	-
TOTALS		\$ 357,042	\$ 134,837	\$ 101,530	\$ 102,641	\$ 88,140
90.70.803.42.5999	Transfers Out-Other	\$ 444,953	\$ 1,300,326	\$ 1,184,004	\$ 1,187,720	\$ 1,183,500
90.70.803.44.8001	Depreciation Expense	932,083	942,590	1,015,988	1,025,000	1,050,000
TOTALS		\$ 1,377,036	\$ 2,242,916	\$ 2,199,992	\$ 2,212,720	\$ 2,233,500
TOTAL WATER ADMINISTRATION		\$ 2,010,467	\$ 2,878,244	\$ 2,631,278	\$ 2,651,286	\$ 2,693,670
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		\$ 4,651,489	\$ 5,983,448	\$ 5,831,034	\$ 5,959,227	\$ 6,188,060

YEAR 2015 BUDGET DETAIL

WATER CAPITAL

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUE						
94.50.3301	Interest Earnings	\$ 74	\$ 1,364	\$ 2,081	\$ 2,287	\$ -
94.70.3641	Sale of Public Property	-	1,001	12,250	2,550	-
94.70.3794	Bond Proceeds	-	-	96,384	-	-
94.80.3810	Transfers In-Water Operating	200,500	1,056,326	893,620	993,704	939,500
94.90.3966	Transfers In-Infrastructure Maint. Fee	244,453	244,000	194,000	194,080	244,000
TOTAL REVENUE		<u>\$ 445,027</u>	<u>\$ 1,302,691</u>	<u>\$ 1,198,335</u>	<u>\$ 1,192,621</u>	<u>\$ 1,183,500</u>
EXPENSES						
SYSTEM MAINTENANCE						
94.70.801.18.5601	Minor Equipment	\$ 18,804	\$ -	\$ -	\$ -	\$ -
94.70.801.36.7402	Building Improvements	-	-	-	11,400	-
94.70.801.36.7501	Engineering Design	-	-	-	132,540	42,000
94.70.801.36.7510	Construction Contract	-	-	-	251,851	370,000
TOTALS		<u>\$ 18,804</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 395,791</u>	<u>\$ 412,000</u>
WATER TREATMENT						
94.70.802.18.5605	Minor Computer Equipment	\$ 4,882	\$ -	\$ -	\$ -	\$ -
94.70.802.36.7201	Capital Equipment	-	-	-	34,777	357,500
94.70.802.36.7202	Computer Equipment	-	-	-	88,124	-
94.70.802.36.7501	Engineering Design	-	-	-	7,660	170,000
94.70.802.36.7510	Construction Contract	-	-	-	353,228	-
94.70.802.36.7537	Infrastructure Maint. Fee Projects	-	-	-	332,234	244,000
TOTALS		<u>\$ 4,882</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 816,023</u>	<u>\$ 771,500</u>
TOTAL EXPENSES		<u>\$ 23,686</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,211,814</u>	<u>\$ 1,183,500</u>

City of Liberty, Missouri
Debt Service Schedule
Revenue Bonds

Amount Issued: \$4,335,000

Date Issued: December 29, 2011

Purpose: Waterworks Refunding Revenue Bonds - Series 2011

Year	Interest Rate	October 1		Total Payments	Bond Balance
		April 1 Interest	Principal		
					\$ 4,335,000
2012		-	-	85,669.61	4,335,000
2013	3.00%	56,693.13	430,000	56,693.13	3,905,000
2014	3.00%	50,243.13	445,000	50,243.13	3,460,000
2015	3.00%	43,568.13	455,000	43,568.13	3,005,000
2016	3.00%	36,743.13	470,000	36,743.13	2,535,000
2017	3.00%	29,693.13	485,000	29,693.13	2,050,000
2018	1.75%	22,418.13	500,000	22,418.13	1,550,000
2019	2.10%	18,043.13	505,000	18,043.13	1,045,000
2020	2.38%	12,740.63	515,000	12,740.63	530,000
2021	2.50%	6,625.00	530,000	6,625.00	-
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	1,755	20,334.50
2015	3.00%	1,500.00	25,000	1,500	28,000.00
2016	3.00%	1,125.00	25,000	1,125	27,250.00
2017	3.00%	750.00	25,000	750	26,500.00
2018	3.00%	375.00	25,000	375	25,750.00
TOTALS		\$ 5,329.50	\$ 117,000	\$ 5,505	\$ 127,834.50

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$34,406

Date Issued: December 5, 2013

Purpose: Public Safety Radio System - Water 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
Wastewater and Wastewater Capital Funds
Fiscal Year 2015

WASTEWATER FUND	2013 Final	2014 Forecast	2015 Budget
Operating Fund			
User Fee Income	\$ 7,426,246	\$ 7,545,393	\$ 8,012,640
Interest Earnings	154,048	146,088	139,920
Other Income	5,863	241	5,860
Contributed Capital - Non Cash	334,925	-	-
Total Operating Income	<u>\$ 7,921,082</u>	<u>\$ 7,691,722</u>	<u>\$ 8,152,560</u>
Total Expense	7,574,110	8,081,117	8,832,288
Less: Interest Expense	406,515	368,598	359,528
Less: Depreciation/Amortization	754,439	789,000	775,460
Less: Capital	1,212,070	1,157,220	980,000
Total Operating Expense	<u>\$ 5,201,086</u>	<u>\$ 5,766,299</u>	<u>\$ 6,717,300</u>
Operating Income	<u>2,719,996</u>	<u>1,925,424</u>	<u>1,435,260</u>
Operating Income for Ratio Calculation	<u>2,385,071</u>	<u>1,925,424</u>	<u>1,435,260</u>
Total Debt	<u>\$ 1,021,515</u>	<u>\$ 1,053,161</u>	<u>\$ 1,025,488</u>
Bond Ratio	<u>233%</u>	<u>183%</u>	<u>140%</u>
Ending Combined Cash	<u>\$ 1,761,827</u>	<u>\$ 729,744</u>	<u>\$ 1,266,316</u>
45 days Cash Out Flow - Excludes Principal Costs	840,781	899,028	993,308
WASTEWATER OPERATING FUND			
Beginning Cash Balance	<u>\$ 1,249,209</u>	<u>\$ 1,394,832</u>	<u>\$ 1,109,875</u>
OPERATING REVENUE			
Interest Earnings	3,133	3,779	1,500
Interest Earnings On Bond Reserve	3,288	2,596	3,000
Interest - Facility Reserve	342	359	370
Interest - Adv for Construction	25	29	30
Interest Earnings - SRF	147,246	139,307	135,000
Interest Earnings-SRF Rebate	14	18	20
Contributions-Facility Replacement	5,863	-	5,860
Developer Capital Contributions	334,925	-	-
Miscellaneous Income	-	241	-
Wastewater Surcharges	29,793	3,197	10,000
Penalties	94,932	94,604	100,200
Wastewater Connection Fee	28,731	5,704	20,000
TOTAL OPERATING REVENUE	<u>\$ 7,921,082</u>	<u>\$ 7,691,722</u>	<u>\$ 8,158,420</u>

City of Liberty
Wastewater and Wastewater Capital Funds
Fiscal Year 2015

OPERATING EXPENSES

Total Finance Utility Billing Expenses	286,468	349,768	423,130
Total Wastewater System Maintenance Expenses	609,540	678,537	764,940
Total Wastewater Treatment Expenses	3,937,676	4,397,657	5,130,990
Total Wastewater Administration Expenses	2,740,426	2,655,155	2,513,228
TOTAL WASTEWATER EXPENSES	\$ 7,574,110	\$ 8,081,117	\$ 8,832,288
 Add: Prior Year Encumbrances	 -	 3,437	 -
 Total Expenses and Encumbrances	 7,574,110	 8,084,554	 8,832,288
 REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENSES	 346,972	 (392,831)	 (673,868)
 TOTAL CASH INFLOW	 7,580,294	 7,691,722	 8,152,560
TOTAL CASH OUTFLOW	6,819,671	7,292,117	8,056,828
TOTAL CASH GENERATED/(CONSUMED) BEFORE DEBT SERVICE	760,623	399,606	95,732
EXISTING DEBT SERVICE PRINCIPAL	615,000	684,373	665,960
TOTAL DEBT SERVICE PRINCIPAL	615,000	684,373	665,960
 CASH INFLOW FAVORABLE/(UNFAVORABLE) TO CASH OUTFLOW	 145,623	 (284,767)	 (570,228)
 Total Ending Cash Balance	 \$ 1,394,832	 \$ 1,110,065	 \$ 539,647

WASTEWATER CAPITAL FUND

	<u>2013 Final</u>	<u>2014 Forecast</u>	<u>2015 Budget</u>
Beginning Cash Balance	\$ 103,057	\$ 366,994	\$ (380,321)
Revenues			
Bond Revenues	-	-	1,106,990
Transfers In	1,212,070	1,157,220	980,000
Total Revenues	\$ 1,212,070	\$ 1,157,220	\$ 2,086,990
Expenses			
Capital Equipment	948,133	-	-
Lease Purchase Cost for Radios	-	4,430	3,260
Rover Camera Lift and Accessories	-	-	14,000
Computer Software - IT Pipes (replace WinCAN)	-	39,356	-
Lease - Purchase - 50% of \$160K Dump Truck - 5 Yrs (Principal)	-	10,000	12,500
Vehicle Replacement (126)	-	-	75,000
Vehicle Additions Sanitary Treatment (two pickups)	-	-	70,000
1/2 - Backhoe Replacement (Utilities Constr #173 10-Yr Rotation)	-	-	60,000
7 Yr Lease Purchase of a Larger new Vac Truck	-	48,300	49,170
Rush Creek Lift Station Barscreen Design & Construction	-	80,060	-

City of Liberty
Wastewater and Wastewater Capital Funds
Fiscal Year 2015

Wastewater Capital Expenses (continued)			
Rush Creek Lift Station (2) Submersible Pump Replacement	-	117,216	-
Building Improvements	-	27,392	-
Engineering Design, Easements & Survey for Brookview Gardens	-	6,750	-
Construction Contract-2013 Brookview Gardens Project	-	140,000	-
Engineering Design & Consulting for 2014 Rehabilitation Projects	-	43,726	80,000
Construction Contract - Wastewater Collection System Rehab	-	33,764	616,070
Basin Study/System Inspections - 2013 Wastewater Masterplan	-	230,901	-
Construction on Aerial Sewer Crossing	-	15,656	-
Construction Contract for Design/Build for New WWTF	-	500,000	-
Treatment Facility Holding Account - Engineering	-	17,010	-
Treatment Facility Holding Account - Consulting	-	589,975	-
Total Capital Expenses	<u>\$ 948,133</u>	<u>\$ 1,904,535</u>	<u>\$ 980,000</u>
Ending Cash Balance	<u>\$ 366,994</u>	<u>\$ (380,321)</u>	<u>\$ 726,669</u>

WASTEWATER TREATMENT FACILITY FUND

	<u>2013 Final</u>	<u>2014 Forecast</u>	<u>2015 Budget</u>
Beginning Cash Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues			
SRF Reimbursement	-	-	40,899,380
Total Income	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,899,380</u>
Expenses			
Transfer to Wastewater Capital -payback of 2014 costs	-	-	1,106,990
Construction	-	-	39,792,390
Total Expenses	<u>-</u>	<u>-</u>	<u>40,899,380</u>
Ending Cash Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

YEAR 2015 BUDGET DETAIL
WASTEWATER OPERATING

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
92.50.3301	Interest Earnings	\$ 1,765	\$ 1,469	\$ 2,585	\$ 3,779	\$ 1,500
92.50.3302	Interest Earnings-Bonds	3,455	3,185	3,288	2,596	3,000
92.50.3304	Interest-Special Assessments	87	-	-	-	-
92.50.3305	Interest-Facility Reserve	390	368	342	359	370
92.50.3308	Interest-Adv for Const	34	31	25	29	30
92.50.3317	Interest Earnings-SRF	162,768	155,125	147,246	139,307	135,000
92.50.3320	Interest Earnings-SRF Rebate	13	14	14	18	20
92.70.3661	Reimbursed Expense	-	-	(1)	-	-
92.70.3671	Contributions-Facility Rep	-	5,863	5,863	-	5,860
92.70.3791	Miscellaneous Income	773	-	-	241	-
92.70.3794	Bond Proceeds	-	-	(0.41)	-	-
92.70.3999	Capital Contributions	89,912	248,825	334,925	-	-
92.90.3901	Wastewater Charges	5,420,600	6,312,559	7,272,790	7,441,888	7,882,440
92.90.3902	Wastewater Surcharges	10,234	17,027	29,793	3,197	10,000
92.90.3931	Penalties	73,756	82,982	94,932	94,604	100,200
92.90.3975	Wastewater Connection Fee	22,850	30,491	28,731	5,704	20,000
TOTALS		<u>\$ 5,786,637</u>	<u>\$ 6,857,939</u>	<u>\$ 7,920,533</u>	<u>\$ 7,691,722</u>	<u>\$ 8,158,420</u>

YEAR 2015 BUDGET DETAIL
WASTEWATER OPERATING

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
EXPENSES						
WASTEWATER UTILITY BILLING						
92.30.134.02.4001	Salaries	\$ 115,749	\$ 106,226	\$ 123,280	\$ 137,039	\$ 149,150
92.30.134.02.4004	Overtime	-	23	980	2,668	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	-	-	208	504	630
92.30.134.02.4101	Social Security	8,432	7,755	9,048	10,537	11,730
92.30.134.02.4102	LAGERS Retirement Program	6,772	7,649	11,136	13,706	15,180
92.30.134.02.4104	Workers Compensation	1,340	1,486	1,999	3,114	4,100
92.30.134.02.4105	Health Insurance	19,988	19,988	28,199	38,275	43,860
92.30.134.02.4106	Life Insurance	83	76	86	93	100
92.30.134.02.4107	Dental Insurance	1,392	1,405	1,473	1,262	1,300
92.30.134.02.4112	Vision Insurance	116	243	205	214	250
92.30.134.02.4116	Disability Insurance	194	165	144	168	220
92.30.134.04.5001	General Supplies	1,672	1,964	1,176	1,524	2,000
92.30.134.04.5011	Meter Supplies	-	-	-	-	30,000
92.30.134.04.5120	Outside Printing	2,035	2,071	5,383	13,187	15,600
92.30.134.06.5210	Training Travel	-	-	-	711	1,500
92.30.134.06.5251	Registration Fees	-	30	-	150	300
92.30.134.08.5311	Legal Fees	-	-	-	125	250
92.30.134.08.5346	Financial Services	29,779	43,387	44,943	46,217	48,120
92.30.134.08.5371	Advertising	20	21	20	-	-
92.30.134.08.5397	Contract Labor	9,964	15,150	5,839	-	5,000
92.30.134.08.5399	Miscellaneous Fees	1,162	1,400	1,219	1,023	1,000
92.30.134.12.5453	Mobile Phones	-	-	-	1,200	990
92.30.134.14.5521	Vehicle Fuel	3,885	3,802	3,844	5,040	5,040
92.30.134.14.5541	Vehicle Maintenance	-	-	987	1,500	1,500
92.30.134.14.5551	Office Equipment Maintenance	-	-	-	350	350
92.30.134.14.5591	Software Maintenance	4,776	3,532	3,532	3,327	5,000
92.30.134.16.5711	Property Insurance	18	24	42	55	60
92.30.134.16.5715	Casualty Insurance	1,572	727	682	674	730
92.30.134.18.5601	Minor Equipment	-	-	379	1,612	1,500
92.30.134.38.5801	Over/Short	-	-	-	100	100
92.30.134.38.5803	Meeting Expense	-	-	-	50	50
92.30.134.38.5805	Uncollectible Accounts	25,935	25,632	23,161	30,000	30,000
92.30.134.38.5808	Postage	14,697	18,300	18,442	35,000	38,000
92.30.134.38.5811	Membership Dues	-	25	85	43	100
92.30.134.38.5812	Clothing Expenses	-	-	-	300	300
92.30.134.38.5817	Damage Claims	-	245	-	-	5,000
TOTAL WASTEWATER UTILITY BILLING		\$ 249,653	\$ 262,276	\$ 286,689	\$ 349,768	\$ 423,130

YEAR 2015 BUDGET DETAIL
WASTEWATER OPERATING

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
WASTEWATER SYSTEM MAINTENANCE						
92.70.901.02.4001	Salaries	\$ 125,580	\$ 231,497	\$ 266,245	\$ 282,652	\$ 298,400
92.70.901.02.4004	Overtime	22,078	23,877	21,503	22,493	23,180
92.70.901.02.4015	Opt Out (Health Insurance)	-	1,164	2,474	3,492	3,500
92.70.901.02.4017	Health Insurance Rebate	74	52	-	-	-
92.70.901.02.4018	Health Savings - (HSA)	-	-	372	895	1,120
92.70.901.02.4101	Social Security	10,793	18,571	21,185	23,145	24,870
92.70.901.02.4102	LAGERS Retirement Program	10,253	13,655	26,661	29,339	29,890
92.70.901.02.4104	Workers Compensation	10,934	6,417	10,241	16,293	21,240
92.70.901.02.4105	Health Insurance	29,445	48,350	59,281	65,128	73,580
92.70.901.02.4106	Life Insurance	130	149	144	125	140
92.70.901.02.4107	Dental Insurance	2,238	3,077	3,262	3,102	3,300
92.70.901.02.4112	Vision Insurance	130	417	447	351	430
92.70.901.02.4116	Disability Insurance	306	367	346	242	300
92.70.901.04.5001	General Supplies	1,952	3,341	1,970	2,073	2,000
92.70.901.04.5015	Mains & Lines Supplies	1,919	(2,002)	3,660	-	-
92.70.901.04.5018	Small Tools	-	32	1,356	758	1,000
92.70.901.06.5210	Training Travel	-	795	-	-	-
92.70.901.06.5259	Training Costs	-	-	4,397	1,250	1,300
92.70.901.08.5305	Missouri One Call Fee	-	2,347	-	-	2,500
92.70.901.08.5397	Contract Labor	2,390	28,262	49,537	53,512	60,500
92.70.901.08.5399	Miscellaneous Fees	-	-	5,600	200	200
92.70.901.12.5401	Electric	896	-	-	-	500
92.70.901.12.5453	Mobile Phones	3,200	2,882	2,848	3,015	4,000
92.70.901.14.5501	Overlay Program	23,585	5,082	7,978	11,947	15,000
92.70.901.14.5521	Vehicle Fuel	22,429	17,966	14,082	17,708	19,000
92.70.901.14.5532	Mains & Lines Maintenance	44,931	10,736	28,005	26,978	30,000
92.70.901.14.5541	Vehicle Maintenance	12,432	11,602	13,822	8,264	8,500
92.70.901.14.5559	Equipment Maintenance	37	5,861	1,188	4,904	5,000
92.70.901.14.5571	Building Maintenance	-	113	1,600	195	1,000
92.70.901.14.5591	Software Maintenance	-	1,500	-	8,640	10,000
92.70.901.16.5715	Casualty Insurance	15,780	31,481	45,125	52,499	70,000
92.70.901.16.5732	Liability Deductible	20,000	1,698	-	20,000	20,000
92.70.901.18.5601	Minor Equipment	1,983	21,551	9,952	5,842	11,750
92.70.901.18.5603	Minor Software	-	355	-	-	-
92.70.901.18.5611	Equipment Rental	-	-	-	-	9,000
92.70.901.24.6011	Interest-Lease	-	-	-	7,143	6,180
92.70.901.24.6016	Lease Interest-Dump Truck	-	-	-	1,667	1,500
92.70.901.38.5812	Clothing Expenses	2,061	2,491	3,490	2,476	2,760
92.70.901.38.5813	Protective Clothing	1,603	2,253	2,768	2,210	3,300
TOTAL WASTEWATER SYSTEM MAINTENANCE		\$ 367,159	\$ 495,937	\$ 609,540	\$ 678,538	\$ 764,940

YEAR 2015 BUDGET DETAIL
WASTEWATER OPERATING

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
WASTEWATER TREATMENT						
92.70.902.02.4001	Salaries	\$ 52,339	\$ 56,984	\$ 54,880	\$ 37,996	\$ 54,240
92.70.902.02.4004	Overtime	2,326	1,876	2,229	2,180	2,060
92.70.902.02.4018	Health Savings Account	-	52	135	178	200
92.70.902.02.4101	Social Security	3,993	4,265	4,130	2,973	4,310
92.70.902.02.4102	LAGERS Retirement Program	2,068	3,794	5,411	3,988	5,570
92.70.902.02.4104	Workers Compensation	-	1,176	1,626	2,523	3,250
92.70.902.02.4105	Health Insurance	7,130	9,322	9,787	10,873	12,940
92.70.902.02.4106	Life Insurance	29	30	23	22	60
92.70.902.02.4107	Dental Insurance	446	550	524	469	620
92.70.902.02.4112	Vision Insurance	53	131	134	159	170
92.70.902.02.4116	Disability Insurance	27	31	37	33	50
92.70.902.06.5259	Training Costs	-	-	-	-	6,000
92.70.902.08.5394	Wastewater Treatment Fees	3,474,749	3,304,563	3,736,639	4,261,258	4,962,650
92.70.902.08.5399	Miscellaneous Fees	200	515	195	100	-
92.70.902.12.5401	Electric	26,790	26,654	43,000	22,687	22,000
92.70.902.12.5453	Mobile Phones	-	-	-	-	440
92.70.902.14.5525	Lift Station Maintenance	43,926	108,290	59,356	37,860	40,000
92.70.902.14.5591	Software Maintenance	-	5,037	8,618	8,640	9,000
92.70.902.16.5711	Property Insurance	4,272	4,584	5,219	5,718	6,430
92.70.902.18.5601	Minor Equipment	3,980	-	5,733	-	1,000
TOTAL WASTEWATER TREATMENT		\$ 3,622,327	\$ 3,527,855	\$ 3,937,676	\$ 4,397,657	\$ 5,130,990

YEAR 2015 BUDGET DETAIL
WASTEWATER OPERATING

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
WASTEWATER ADMINISTRATION						
92.70.903.02.4001	Salaries	\$ 107,124	\$ 114,580	\$ 118,433	\$ 113,236	\$ 146,980
92.70.903.02.4015	Opt Out (Health Insurance)	-	-	-	-	460
92.70.903.02.4017	Health Insurance Rebate	20	73	30	-	-
92.70.903.02.4018	Health Savings Account	-	-	265	325	370
92.70.903.02.4101	Social Security	7,933	8,539	8,747	8,476	11,280
92.70.903.02.4102	LAGERS Retirement Program	4,597	8,489	10,900	11,211	13,710
92.70.903.02.4104	Workers Compensation	327	400	420	473	600
92.70.903.02.4105	Health Insurance	9,394	10,151	12,226	16,436	16,950
92.70.903.02.4106	Life Insurance	43	43	38	137	60
92.70.903.02.4107	Dental Insurance	691	658	681	842	920
92.70.903.02.4112	Vision Insurance	80	135	158	227	220
92.70.903.02.4116	Disability Insurance	88	89	82	105	150
92.70.903.04.5001	General Supplies	-	-	322	-	300
92.70.903.04.5120	Outside Printing	-	-	-	-	1,500
92.70.903.08.5311	Legal Fees	-	-	-	-	5,000
92.70.903.08.5312	Water/Wastewater Rate Study	47,046	55,458	-	-	-
92.70.903.08.5346	Financial Services	-	-	731	-	-
92.70.903.08.5385	Overhead Fees - General Fund	132,700	132,700	141,700	141,700	141,700
92.70.903.08.5391	Election Expense	-	-	17,911	-	-
92.70.903.12.5453	Mobile Phones	-	-	-	700	700
92.70.903.14.5533	KC Wastewater Line Maint. Reserve	-	5,863	5,863	-	5,860
92.70.903.14.5559	Misc. Equipment Maintenance	-	-	-	3,160	3,160
92.70.903.16.5715	Casualty Insurance	61,296	46,482	46,324	27,646	32,500
92.70.903.38.5805	Uncollectible Accounts	3,611	2,250	2,112	889	-
92.70.903.38.5808	Postage	314	66	62	661	-
92.70.903.38.5811	Membership Dues	60	2,468	175	-	600
92.70.903.44.8002	Amortization Expense	13,779	212,184	-	14,000	14,210
TOTALS		\$ 389,101	\$ 600,628	\$ 367,181	\$ 340,224	\$ 397,230
FINANCING COSTS						
92.70.903.24.6011	Bond Interest	\$ 187,935	\$ 173,207	\$ 168,616	\$ 145,840	\$ 148,500
92.70.903.24.6017	SRF Interest Expense	230,344	214,993	207,488	213,948	203,350
92.70.903.24.6021	Bond Service Fees	31,367	27,642	28,629	22,922	22,900
92.70.903.24.6024	Cost of Issuance	-	3,549	1,782	-	-
TOTALS		\$ 449,646	\$ 419,391	\$ 406,515	\$ 382,710	\$ 374,750
OTHER EXPENSES						
92.70.903.44.8001	Depreciation Expense	\$ 710,414	\$ 723,273	\$ 754,439	\$ 775,000	\$ 761,250
TOTALS		\$ 710,414	\$ 723,273	\$ 754,439	\$ 775,000	\$ 761,250
TRANSFERS OUT						
92.70.903.42.5991	Operating Transfer KC Reserve	\$ -	\$ 233,968	\$ 431,070	\$ -	\$ -
92.70.903.42.5993	Capital Improvements	65,000	-	781,000	1,157,220	980,000
TOTALS		\$ 65,000	\$ 233,968	\$ 1,212,070	\$ 1,157,220	\$ 980,000
TOTAL WASTEWATER ADMINISTRATION		\$ 1,614,162	\$ 1,977,261	\$ 2,740,205	\$ 2,655,154	\$ 2,513,230
TOTAL EXPENSES		\$ 5,853,300	\$ 6,263,329	\$ 7,574,110	\$ 8,081,117	\$ 8,832,290

YEAR 2015 BUDGET DETAIL
WASTEWATER CAPITAL FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUE						
96.50.3301	Interest Earnings	\$ -	\$ 298	\$ 548	\$ -	\$ -
96.70.3793	Lease Proceeds	-	-	334,686	-	-
96.70.3794	Bond Proceeds	-	-	96,384	-	1,106,990
96.80.3810	Transfers In-Wastewater Operating	65,000	233,968	781,000	1,157,220	980,000
TOTALS		<u>\$ 65,000</u>	<u>\$ 234,266</u>	<u>\$ 1,212,618</u>	<u>\$ 1,157,220</u>	<u>\$ 2,086,990</u>
EXPENSES						
96.70.901.36.7101	Vehicles	\$ -	\$ -	\$ -	\$ 299,362	\$ 205,000
96.70.901.36.7201	Capital Equipment	-	-	-	-	78,930
96.70.901.36.7402	Building Improvements	-	-	-	27,392	-
96.70.901.36.7501	Engineering Design	-	-	-	50,476	80,000
96.70.901.36.7510	Construction Contract	-	-	-	673,764	616,070
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,050,994</u>	<u>\$ 980,000</u>

YEAR 2015 BUDGET DETAIL
WASTEWATER TREATMENT FACILITY FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUE						
97.70.3794	Bond Proceeds	\$ -	\$ -	\$ -	\$ -	\$ 40,899,380
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 40,899,380</u>
EXPENSES						
97.78.952.36.7501	Engineering Design	\$ -	\$ -	\$ -	17,010	\$ -
97.78.952.36.7510	Construction Contract	-	-	-	-	39,792,390
97.78.952.36.7518	Consulting Services	-	-	-	589,975	-
97.78.952.42.5999	Transfers Out-Wastewater Capital	-	-	-	-	1,106,990
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>606,985</u>	<u>\$ 40,899,380</u>

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		
						\$6,295,000
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
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		
					\$ 353,460.59
2013	2.33%	47,531.39	8,242.70	55,774.09	305,929.20
2014	2.33%	48,639.82	7,134.27	55,774.09	257,289.38
2015	2.33%	49,774.10	5,999.99	55,774.09	207,515.28
2016	2.33%	50,934.83	4,839.26	55,774.09	156,580.45
2017	2.33%	52,122.64	3,651.46	55,774.10	104,457.81
2018	2.33%	51,626.91	2,435.96	54,062.87	52,830.90
2019	2.33%	52,830.90	1,232.02	54,062.92	-
TOTALS		\$ 353,460.59	\$ 33,535.66	\$ 386,996.25	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$117,000

Date Issued: December 19, 2013

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

Year	Interest Rate	June 1		December 1		Total Payments	Bond Balance
		Interest	Principal	Interest	Principal		
							\$ 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		5,329.50	117,000	5,505.00		127,834.50	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$34,406

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Wastewater 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
Sanitation Fund
Fiscal Year 2015

	<u>2013 Actual</u>	<u>2014 Forecast</u>	<u>2015 Budget</u>
Beginning Fund Balance	\$ 126,029	\$ 64,619	\$ 11,455
Revenue			
Refuse Collection Charges	\$ 1,321,043	\$ 1,395,085	\$ 1,492,740
Recycling Rebate	21,378	16,002	15,000
Interest Earnings	554	174	150
Total Revenue	<u>\$ 1,342,975</u>	<u>\$ 1,411,261</u>	<u>\$ 1,507,890</u>
Total Resources	<u>\$ 1,469,004</u>	<u>\$ 1,475,880</u>	<u>\$ 1,519,345</u>
Expenses			
City's Internal Costs	\$ 79,291	\$ 69,992	\$ 72,420
Sanitation Collection Fees	1,294,277	1,339,118	1,385,990
Hazardous Waste Program	30,816	30,315	30,320
Street Maintenance	-	25,000	25,000
Total Expenses	<u>\$ 1,404,384</u>	<u>\$ 1,464,425</u>	<u>\$ 1,513,730</u>
Total Revenue Over/(Under) Expenses	<u>\$ (61,409)</u>	<u>\$ (53,164)</u>	<u>\$ (5,840)</u>
Ending Fund Balance	<u><u>\$ 64,619</u></u>	<u><u>\$ 11,455</u></u>	<u><u>\$ 5,615</u></u>

YEAR 2015 BUDGET DETAIL

SANITATION

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
98.40.3241	Refuse Collectioin Charges	\$ 1,112,240	\$ 1,280,492	\$ 1,321,043	\$ 1,395,085	\$ 1,492,740
98.40.3242	Recycle Rebate	45,599	37,373	21,378	16,002	15,000
98.40.3243	Recycling Fees-Customers	(1,346)	-	-	-	-
98.50.3301	Interest Earnings	941	740	554	174	150
TOTALS		\$ 1,157,434	\$ 1,318,605	\$ 1,342,975	\$ 1,411,261	\$ 1,507,890

SANITATION UTILITY BILLING

EXPENSES

98.30.135.02.4001	Salaries	\$ 10,959	\$ 10,815	\$ 26,574	\$ 22,628	\$ 23,240
98.30.135.02.4004	Overtime	-	6	-	10	-
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	90	-
98.30.135.02.4101	Social Security	809	809	1,945	1,657	1,780
98.30.135.02.4102	LAGERS Retirement Program	690	713	2,166	2,241	2,160
98.30.135.02.4104	Workers Compensation	159	392	203	51	60
98.30.135.02.4105	Health Insurance	1,612	1,611	4,605	5,264	5,160
98.30.135.02.4106	Life Insurance	12	9	12	12	10
98.30.135.02.4107	Dental Insurance	162	172	248	238	250
98.30.135.02.4112	Vision Insurance	12	31	37	34	40
98.30.135.02.4116	Disability Insurance	27	23	17	17	20
98.30.135.04.5120	Outside Printing	540	549	830	969	1,000
98.30.135.08.5346	Financial Services	7,817	11,511	11,936	13,205	14,000
98.30.135.08.5397	Contract Labor	8,874	10,633	5,839	-	-
98.30.135.08.5399	Miscellaneous Fees	4	375	122	-	-
98.30.135.12.5453	Mobile Phones	-	-	-	-	100
98.30.135.14.5591	Software Maintenance	484	508	508	594	600
98.30.135.38.5805	Uncollectible Accounts	6,511	3,404	422	-	4,000
98.30.135.38.5808	Postage	3,899	4,935	4,360	-	5,000
TOTALS		\$ 42,585	\$ 46,744	\$ 59,915	\$ 47,010	\$ 57,420

SANITATION PUBLIC WORKS

EXPENSES

98.70.227.02.4104	Workers Compensation	\$ 600	\$ -	\$ 22	\$ -	\$ -
98.70.227.02.4107	Dental Insurance	-	0.08	-	-	-
98.70.227.08.5381	Sanitation Collection Fees	1,193,146	1,257,680	1,294,277	1,339,118	1,385,990
98.70.227.08.5389	Hazardous Waste Program	31,212	30,440	30,816	30,315	30,320
98.70.227.08.5399	Miscellaneous Fees	3,469	11,607	17,061	15,116	15,000
98.70.227.14.5501	Street Maintenance	25,000	-	-	25,000	25,000
98.70.227.38.5805	Uncollectible Accounts	722	66	2,293	3,178	-
98.70.227.38.5808	Postage	22	-	-	4,688	-
TOTALS		\$ 1,254,170	\$ 1,299,794	\$ 1,344,470	\$ 1,417,415	\$ 1,456,310

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CAPITAL FUNDS

City of Liberty, Missouri
 Limited Capital Fund
 Fiscal Year 2014

	2013 Actual	2014 Forecast	2015 Budget
Beginning Fund Balance	\$ (12,634)	\$ -	\$ -
Revenues			
Grants-Industrial Infrastructure	\$ 13,634	\$ 359,906	\$ -
Total Revenues	<u>\$ 13,634</u>	<u>\$ 359,906</u>	<u>\$ -</u>
Expenditures			
Administration	\$ 1,000	\$ -	\$ -
Road	-	359,906	-
Total Expenditures	<u>\$ 1,000</u>	<u>\$ 359,906</u>	<u>\$ -</u>
Revenues Over/(Under) Expenditures	\$ 12,634	\$ -	\$ -
Total Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

YEAR 2015 BUDGET DETAIL
LIMITED CAPITAL FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
11.25.3097	Infrastructure Grant	\$ -	\$ 560,460	\$ 13,634	\$ 359,906	\$ -
TOTALS		\$ -	\$ 560,460	\$ 13,634	\$ 359,906	\$ -
EXPENDITURES						
11.80.726.36.7261	Engineering	\$ -	\$ 83,000	\$ -	\$ -	\$ -
11.80.726.36.7262	Administration	-	15,345	1,000	-	-
11.80.726.36.7264	Other Professional Services	-	5,053	-	-	-
11.80.726.36.7265	Storm Sewers	-	70,324	-	-	-
11.80.726.36.7266	Road	-	217,019	-	359,906	-
11.80.726.36.7267	Wastewater Collection	-	155,490	-	-	-
11.80.726.36.7268	Water Distribution	-	26,863	-	-	-
TOTALS		\$ -	\$ 573,094	\$ 1,000	\$ 359,906	\$ -

City of Liberty, Missouri
Capital Sales Tax Fund
Fiscal Year 2015

	2013 Actual	2014 Forecast	2015 Budget
<u>Pay-As-You-Go/Debt Service</u>			
Beginning Fund Balance	\$ 4,653,368	\$ 4,455,878	\$ 4,212,775
Revenues			
Capital Improvement Sales Tax	\$ 1,912,856	\$ 2,077,700	\$ 2,091,450
TIF Sales Tax Transfers	(248,658)	(277,820)	(277,170)
Clay Co Road Fund - Current Formula	152,080	144,487	149,300
Road District- Capital - Current Formula	263,280	318,095	320,000
Clay County - Sales Tax Distribution	-	28,828	30,000
Road District - General Fund - Current Formula (40%)	-	(132,020)	(132,020)
Road District- Capital - Settlement from Road Interest	472,720	-	-
Sale of Public Property	13,985	12,681	12,500
Miscellaneous Income	30,735	11,580	-
Special Assessments	5,782	-	-
Franklin Engineering Bond Proceeds	6,561	7,050	7,050
Bond Proceeds - Cost of Issuance	-	183,280	-
Total Revenues	<u>\$ 2,676,606</u>	<u>\$ 2,373,862</u>	<u>\$ 2,201,110</u>
Expenditures			
<u>Pay-As-You-Go</u>			
Salary and Benefits			
Capital Engineer Salary	\$ -	\$ 46,183	\$ 47,570
Social Security FICA	-	3,293	3,640
LAGERS Retirement Program	-	4,573	4,710
Workers Compensation	-	150	260
Health Insurance	-	10,947	11,770
Life Insurance	-	21	20
Dental Insurance	-	487	520
Vision Insurance	-	159	170
Disability Insurance	-	52	60
Mobile Phones	-	-	500
Total Salary and Benefits	<u>-</u>	<u>65,864</u>	<u>69,220</u>
Asphalt - Street Repairs	-	80,000	80,000
Gravel - Street Repairs	-	8,398	10,000
Paint - Street Marking	-	30,000	30,000
Chemicals - Storm Drainage	-	30,000	30,000
Financial Services	996	-	-
Bond Cost of Issuance	1,233	-	-
Police Minor Computer Equipment	(2,430)	-	-

City of Liberty, Missouri
Capital Sales Tax Fund
Fiscal Year 2015

Expenditures (continued)	2013 Actual	2014 Forecast	2015 Budget
<u>Pay-As-You-Go</u>			
Minor Equipment	-	11,425	-
Public Works Capital Equip-Prior Year Encumbrance	-	132,426	-
Public Works Capital Equipment	413,985	200,000	340,080
Debt Service Fees	-	265	-
Public Works Capital Equipment - Lease Interest - Radios	-	1,856	1,850
Public Works Capital Equipment - Lease Principal - Radios	-	3,519	6,160
Public Works Capital Equip-Lease Int-Street Sweeper	4,923	6,026	4,570
Public Works Capital Equip-Lease Princ-Street Sweeper	40,187	41,376	42,340
Street Restoration - Base	1,353,466	879,260	879,260
I35/M291 Interchange Project - Engineering Only	7,413	1,556	-
Flintlock Overpass Project	22,426	-	-
NPDES Expense	8,655	19,500	15,000
Capital Stormwater Improvements	-	35,000	678,800
Manor Hill Storm Water Improvements Engineering	205,599	-	-
Heartland Meadows NID	9,872	-	-
Payment of Developer Funds	-	16,123	-
Downtown Design Study	-	-	150,000
Franklin - Engineering Pay As You Go	69,130	110,600	-
Heartland Meadows Project Engineering - Prior Year Encumbrance	44,337	13,522	-
Heartland Meadows Project Construction	-	280,750	600,000
Total Pay-As-You-Go	2,252,607	2,067,466	3,037,280
Debt Service Payments			
I35/M291 - 1.970M - 18 year bond			
Interest	66,978	59,200	56,150
Principal	105,000	85,000	90,000
Liberty Drive - 1.305M - 2012 - 18 year bond			
Interest	44,281	39,150	37,150
Principal	70,000	55,000	60,000
Neighborhood Projects + Contingency - \$1.885M - 2012 - 10 year bond			
Interest	64,464	53,850	48,180
Principal	175,000	160,000	165,000
Expenditures (continued)			
Debt Service Payments			

City of Liberty, Missouri
 Capital Sales Tax Fund
 Fiscal Year 2015

	2013 Actual	2014 Forecast	2015 Budget
Public Works Land - \$750K - 18 Year Bond			
Interest	24,401	21,550	20,500
Principal	40,000	30,000	30,000
MTCF Loan Interest Payment	31,364	-	-
Franklin - Total Debt Service - 17 year bond			
Interest	-	45,749	65,360
Principal	-	-	15,000
Total Debt Service Payments	<u>621,489</u>	<u>549,499</u>	<u>587,340</u>
Total Expenditures	<u>\$ 2,874,096</u>	<u>\$ 2,616,965</u>	<u>\$ 3,624,620</u>
Revenue Favorable/(Unfavorable) to Expense	<u>(197,490)</u>	<u>(243,103)</u>	<u>(1,423,510)</u>
Fund Balances			
Reserved for:			
Encumbrances	286,835	-	-
Debt Service	575,520	572,340	584,830
Loan to Park Fund	295,000	195,000	95,000
Developer Funds	384,326	343,252	343,252
Unreserved:			
Undesignated Fund Balance	2,914,197	3,102,183	1,766,183
Ending Fund Balance	<u>\$ 4,455,878</u>	<u>\$ 4,212,775</u>	<u>\$ 2,789,265</u>

YEAR 2015 BUDGET DETAIL
CAPITAL SALES TAX FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
50.10.3022	Capital Improvement Tax	\$ 1,692,560	\$ 1,820,187	\$ 1,912,854	\$ 2,077,700	\$ 2,091,450
50.10.3029	Sales Tax Transfers	(157,430)	(242,730)	(248,658)	(277,820)	(277,170)
50.25.3093	SRTS Program	6,721	-	-	-	-
50.30.3101	Federal Grants	271,473	-	-	-	-
50.30.3142	Clay County Road Fund	-	176,881	152,080	144,487	149,300
50.30.3152	Road District-Capital	139,591	1,105,862	263,280	214,904	217,980
50.50.3301	Interest Earnings	14,426	13,612	13,985	12,681	12,500
50.70.3641	Sale of Public Property	13,391	-	30,735	11,580	-
50.70.3787	Road District-Past Liability	-	-	472,720	-	-
50.70.3791	Miscellaneous Income	297	-	5,782	-	-
50.70.3793	Lease Proceeds	-	211,573	-	-	-
50.70.3794	Bond Proceeds	-	74,189	67,265	183,280	-
50.70.3795	Special Assessments	-	-	6,561	7,050	7,050
50.80.3809	Other Transfers In-Capital Construction	-	1,005,932	-	-	-
TOTALS		\$ 1,981,028	\$ 4,165,506	\$ 2,676,604	\$ 2,373,862	\$ 2,201,110

EXPENDITURES						
50.20.132.18.5605	Minor Computer Equipment	\$ 4,985	\$ -	\$ -	\$ -	\$ -
50.40.500.18.5601	Police Minor Equipment	-	400	-	11,425	-
50.70.201.04.5120	Outside Printing	-	-	-	-	-
50.70.201.08.5311	Public Works Legal Fees	-	2,288	-	-	-
50.70.201.08.5346	Financial Services	-	-	996	-	-
50.70.201.18.5601	Public Works Minor Equipment	1,526	32,319	(2,430)	-	-
50.70.201.24.6024	Cost of Issuance	-	-	1,233	-	-
50.70.201.36.7201	Public Works Capital Equipment	288,547	478,755	413,985	332,426	340,080
50.70.211.02.4001	Salaries	-	-	-	46,183	47,570
50.70.211.02.4101	Social Security	-	-	-	3,293	3,640
50.70.211.02.4102	LAGERS Retirement Program	-	-	-	4,573	4,710
50.70.211.02.4104	Workers Compensation	-	-	-	150	260
50.70.211.02.4105	Health Insurance	-	-	-	10,947	11,770
50.70.211.02.4106	Life Insurance	-	-	-	21	20
50.70.211.02.4107	Dental Insurance	-	-	-	487	520
50.70.211.02.4112	Vision Insurance	-	-	-	159	170
50.70.211.02.4116	Disability Insurance	-	-	-	52	60
50.70.211.12.5453	Mobile Phones	-	-	-	-	500
50.70.262.08.5363	Downtown Design Study	-	-	-	-	150,000
50.70.262.08.5850	Payment of Developer Funds	-	-	-	16,123	-
50.70.669.36.7502	Richfield Road Bridge Engineering	13,856	-	-	-	-
50.70.669.36.7510	Richfield Road Bridge Construction	-	119,611	-	-	-
50.70.961.14.5532	MDNR Stimulus Sewer Line Maint	123,370	-	-	-	-
50.75.225.18.5611	Street Maintenance Equipment Rental	20,000	-	-	-	-
50.75.254.36.7510	SRTS Construction Contract	9,723	-	-	-	-
50.75.606.14.5626	Maintenance Projects	22,651	49,186	72,814	100,000	100,000
50.75.607.14.5501	Restoration Program	732,254	1,412,252	1,353,466	879,260	879,260
50.75.607.14.5507	Restoration-County Road District	-	-	-	-	-
50.75.607.14.5621	Asphalt-Street Repairs	-	-	-	80,000	80,000
50.75.607.14.5622	Gravel/Rock-Street Repairs	-	-	-	8,398	10,000
50.75.607.14.5641	Paint-Street Marking	-	-	-	30,000	30,000
50.75.607.14.5663	Chemicals-Storm Drainage	-	-	-	30,000	30,000
50.76.623.36.7501	I35/M291 Interchange Engineering	356,498	640,464	7,413	1,556	-

YEAR 2015 BUDGET DETAIL
CAPITAL SALES TAX FUND (continued)

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
50.76.623.36.7510	I35/M291 Interchange Construction	15,000	-	-	-	-
50.76.626.36.7501	Flintlock Engineering	3,997	176,412	22,426	-	-
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	12,891	12,168	8,655	19,500	15,000
50.77.653.36.7510	Capital Stormwater Improvements	14,018	251,706	-	35,000	678,800
50.77.673.36.7510	Manor Hill Construction Contract	-	23,980	205,599	-	-
50.79.259.36.7501	Neighborhood Project Engineering Design	-	-	69,130	110,600	-
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	39,884	5,686	44,337	13,522	-
50.79.859.36.7510	Heartland Meadows Construction	255,897	106,539	-	280,750	600,000
50.79.859.36.7515	Heartland Meadows Proj Contingencies	22,136	21,262	9,872	-	-
50.95.140.24.6001	Principal-I35/M291	-	-	105,000	85,000	90,000
50.95.140.24.6003	Principal-Liberty Dr	-	-	70,000	55,000	60,000
50.95.140.24.6004	Principal-Neighborhood Project	-	-	175,000	160,000	165,000
50.95.140.24.6005	Principal-Public Works	-	-	40,000	30,000	30,000
50.95.140.24.6006	Lease Principal-Public Works	-	-	40,187	41,376	42,340
50.95.140.24.6008	Principal-Special Obligation Bond	-	-	-	3,519	6,160
50.95.140.24.6010	Principal-Franklin Street	-	-	-	-	15,000
50.95.140.24.6011	Interest-I35/M291	-	-	66,978	59,200	56,150
50.95.140.24.6013	Interest-Liberty Dr	-	-	44,281	39,150	37,150
50.95.140.24.6014	Interest-Neighborhood Project	-	-	64,464	53,850	48,180
50.95.140.24.6015	Interest-Public Works	-	-	24,401	21,550	20,500
50.95.140.24.6016	Lease Interest	-	-	4,923	6,026	4,570
50.95.140.24.6018	Interest-Special Obligation	-	-	31,364	1,856	1,850
50.95.140.24.6020	Interest-Franklin Street	-	-	-	45,749	65,360
50.95.140.24.6021	Debt Serv Fees-MAMU	-	250	265	265	-
50.95.140.24.6024	Cost of Issuance - 2012 Bond	-	73,756	227	-	-
50.95.140.41.5396	Sports Complex Lease	104,983	-	-	-	-
TOTALS		\$ 2,046,016	\$ 3,642,071	\$ 2,874,588	\$ 2,616,966	\$ 3,624,620

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	August 1		Total Payments	Bond Balance
		Principal	Interest		
					\$ 211,104.33
2013	2.33%	40,297.07	4,922.95	45,220.02	170,807.26
2014	2.33%	41,236.80	3,983.23	45,220.03	129,570.46
2015	2.33%	42,198.44	3,021.58	45,220.02	87,372.02
2016	2.33%	43,182.50	2,037.52	45,220.02	44,189.52
2017	2.33%	44,189.52	1,030.50	45,220.02	-
TOTALS		<u>\$ 211,104.33</u>	<u>\$ 14,995.78</u>	<u>\$ 226,100.11</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		
	Variable					\$ 2,005,000
2013	3-4%	105,000	36,528.33	30,450	171,978.33	1,900,000
2014	3-4%	85,000	30,450.00	28,750	144,200.00	1,815,000
2015	3-4%	90,000	28,750.00	27,400	146,150.00	1,725,000
2016	3-4%	90,000	27,400.00	25,600	143,000.00	1,635,000
2017	3-4%	95,000	25,600.00	24,175	144,775.00	1,540,000
2018	3-4%	95,000	24,175.00	22,750	141,925.00	1,445,000
2019	3-4%	100,000	22,750.00	21,250	144,000.00	1,345,000
2020	3-4%	105,000	21,250.00	19,675	145,925.00	1,240,000
2021	3-4%	105,000	19,675.00	17,575	142,250.00	1,135,000
2022	3-4%	110,000	17,575.00	15,375	142,950.00	1,025,000
2023	3-4%	115,000	15,375.00	13,650	144,025.00	910,000
2024	3-4%	120,000	13,650.00	11,850	145,500.00	790,000
2025	3-4%	120,000	11,850.00	10,050	141,900.00	670,000
2026	3-4%	125,000	10,050.00	8,175	143,225.00	545,000
2027	3-4%	130,000	8,175.00	6,225	144,400.00	415,000
2028	3-4%	135,000	6,225.00	4,200	145,425.00	280,000
2029	3-4%	140,000	4,200.00	2,100	146,300.00	140,000
2030	3-4%	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		
	Variable					\$ 1,325,000
2013	3-4%	70,000	24,155.83	20,125	114,280.83	1,255,000
2014	3-4%	55,000	20,125.00	19,025	94,150.00	1,200,000
2015	3-4%	60,000	19,025.00	18,125	97,150.00	1,140,000
2016	3-4%	60,000	18,125.00	16,925	95,050.00	1,080,000
2017	3-4%	60,000	16,925.00	16,025	92,950.00	1,020,000
2018	3-4%	65,000	16,025.00	15,050	96,075.00	955,000
2019	3-4%	65,000	15,050.00	14,075	94,125.00	890,000
2020	3-4%	65,000	14,075.00	13,100	92,175.00	825,000
2021	3-4%	70,000	13,100.00	11,700	94,800.00	755,000
2022	3-4%	75,000	11,700.00	10,200	96,900.00	680,000
2023	3-4%	75,000	10,200.00	9,075	94,275.00	605,000
2024	3-4%	80,000	9,075.00	7,875	96,950.00	525,000
2025	3-4%	80,000	7,875.00	6,675	94,550.00	445,000
2026	3-4%	85,000	6,675.00	5,400	97,075.00	360,000
2027	3-4%	85,000	5,400.00	4,125	94,525.00	275,000
2028	3-4%	90,000	4,125.00	2,775	96,900.00	185,000
2029	3-4%	90,000	2,775.00	1,425	94,200.00	95,000
2030	3-4%	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		
	Variable					\$ 1,830,000
2013	3-4%	175,000	35,939.17	28,525	239,464.17	1,655,000
2014	3-4%	160,000	28,525.00	25,325	213,850.00	1,495,000
2015	3-4%	165,000	25,325.00	22,850	213,175.00	1,330,000
2016	3-4%	170,000	22,850.00	19,450	212,300.00	1,160,000
2017	3-4%	180,000	19,450.00	16,750	216,200.00	980,000
2018	3-4%	185,000	16,750.00	13,975	215,725.00	795,000
2019	3-4%	190,000	13,975.00	11,125	215,100.00	605,000
2020	3-4%	195,000	11,125.00	8,200	214,325.00	410,000
2021	3-4%	200,000	8,200.00	4,200	212,400.00	210,000
2022	3-4%	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		September 1	Total Payments	Bond Balance
		Principal	Interest	Interest		
	Variable					\$ 730,000
2013	3-4%	40,000	13,326.39	11,075	64,401.39	690,000
2014	3-4%	30,000	11,075.00	10,475	51,550.00	660,000
2015	3-4%	30,000	10,475.00	10,025	50,500.00	630,000
2016	3-4%	35,000	10,025.00	9,325	54,350.00	595,000
2017	3-4%	35,000	9,325.00	8,800	53,125.00	560,000
2018	3-4%	35,000	8,800.00	8,275	52,075.00	525,000
2019	3-4%	35,000	8,275.00	7,750	51,025.00	490,000
2020	3-4%	40,000	7,750.00	7,150	54,900.00	450,000
2021	3-4%	40,000	7,150.00	6,350	53,500.00	410,000
2022	3-4%	40,000	6,350.00	5,550	51,900.00	370,000
2023	3-4%	40,000	5,550.00	4,950	50,500.00	330,000
2024	3-4%	45,000	4,950.00	4,275	54,225.00	285,000
2025	3-4%	45,000	4,275.00	3,600	52,875.00	240,000
2026	3-4%	45,000	3,600.00	2,925	51,525.00	195,000
2027	3-4%	45,000	2,925.00	2,250	50,175.00	150,000
2028	3-4%	50,000	2,250.00	1,500	53,750.00	100,000
2029	3-4%	50,000	1,500.00	750	52,250.00	50,000
2030	3-4%	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	\$ 76,572	

City of Liberty, Missouri
Transportation Sales Tax Fund
Fiscal Year 2015

	2013 Actual	2014 Forecast	2015 Budget
Beginning Fund Balance	\$ 1,382,573	\$ 5,663,163	\$ 985,801
Revenues			
Transportation Sales Tax	\$ 1,913,040	\$ 2,077,700	\$ 2,091,450
Sales Tax Transfer	(254,654)	(277,820)	(277,170)
Roadway Development Tax-Residential	18,244	16,237	20,000
Roadway Development Tax-Commercial	52,096	15,000	20,000
Roadway Development Tax-Industrial	-	5,000	-
Interest	1,366	6,206	6,000
Bond Proceeds	4,256,024	12	-
Total Revenues	<u>\$ 5,986,116</u>	<u>\$ 1,842,335</u>	<u>\$ 1,860,280</u>
Total Resources	<u>\$ 7,368,689</u>	<u>\$ 7,505,498</u>	<u>\$ 2,846,081</u>
Expenditures			
Debt Service			
Road Development Bond Principal	\$ 1,405,000	\$ 1,470,000	\$ 1,510,000
Road Development Bond Interest	199,586	220,397	207,560
Bond Service Fee	929	500	500
Cost of Issuance	57,821	-	-
Total Expenditures-Current Debt Service	<u>\$ 1,663,335</u>	<u>\$ 1,690,897</u>	<u>\$ 1,718,060</u>
Pay-As-You-Go Expenditures			
Conistor Street Traffic Plan Review	\$ -	\$ 5,000	\$ -
Pleasant Valley Interchange Payment to MoDOT	-	4,200,000	-
City Landscaping Funds-Parks	-	20,000	20,000
City Transportation Enhancement Funds	-	50,000	50,000
KCATA Bus Service	42,190	41,000	47,850
Total Discretionary Expenditures	<u>\$ 42,190</u>	<u>\$ 4,316,000</u>	<u>\$ 117,850</u>
Transfers Out			
Transfers Out-General Fund	\$ -	\$ 512,800	\$ 254,020
Total Project Expenditures	<u>\$ 1,705,525</u>	<u>\$ 6,519,697</u>	<u>\$ 2,089,930</u>
Total Revenue Over/(Under) Expenditures	<u>\$ 4,280,590</u>	<u>\$ (4,677,362)</u>	<u>\$ (229,650)</u>
Ending Fund Balance	<u>\$ 5,663,163</u>	<u>\$ 985,801</u>	<u>\$ 756,151</u>

YEAR 2015 BUDGET DETAIL
TRANSPORTATION SALES TAX FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
52.10.3025	Transportation Sales Tax	\$ 1,691,369	\$ 1,818,791	\$ 1,913,040	\$ 2,077,700	\$ 2,091,450
52.10.3029	Sales Tax Transfers	(159,274)	(248,728)	(254,654)	(277,820)	(277,170)
52.10.3041	Roadway-Residential Tax	3,936	10,068	18,244	16,237	20,000
52.10.3042	Roadway-Commercial Tax	97,533	243,999	52,096	15,000	20,000
52.10.3043	Roadway-Industrial Tax	14,700	-	-	5,000	-
52.50.3301	Interest Earnings	332	1,226	1,356	6,206	6,000
52.50.3302	Interest Earnings Reserve	11	12	9	12	-
52.50.3303	Accrued Bond Interest	-	-	1	-	-
52.70.3794	Bond Proceeds	-	55,439	4,256,024	-	-
TOTALS		<u>\$ 1,648,608</u>	<u>\$ 1,880,807</u>	<u>\$ 5,986,116</u>	<u>\$ 1,842,335</u>	<u>\$ 1,860,280</u>
EXPENDITURES						
52.60.420.14.5583	Parks Maint-Landscaping	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
52.70.611.08.5346	Financial Services	-	-	761	500	500
52.70.611.24.6001	Principal Payments	1,585,000	700,000	1,405,000	1,470,000	1,510,000
52.70.611.24.6011	Bond Interest	344,805	185,675	199,586	220,397	207,560
52.70.611.24.6021	Debt Service Fees	810	496	168	-	-
52.70.611.24.6024	Cost of Issuance	-	53,756	57,821	-	-
52.70.611.36.7501	Engineering Design	-	-	-	5,000	-
52.76.623.36.7501	I35/M291-Design	84,282	-	-	-	-
52.76.624.36.7501	Pleasant Valley-Design	-	-	-	4,200,000	-
52.95.140.08.5420	Transportation Enhancement	-	-	-	50,000	50,000
52.95.140.42.5992	Transfer Out-General Fund	-	-	-	512,800	254,020
52.95.141.08.5399	KC Express Bus Service	48,000	47,843	42,190	41,000	47,850
TOTALS		<u>\$ 2,062,897</u>	<u>\$ 987,771</u>	<u>\$ 1,705,525</u>	<u>\$ 6,519,697</u>	<u>\$ 2,089,930</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 Principal	March 1 Interest	Sept 1 Interest	Total Payments	Bond Balance
						\$ 4,340,000
2013		5,000	88,936.11	79,150	173,086.11	4,335,000
2014		1,470,000	79,150.00	49,750	1,598,900.00	2,865,000
2015		1,510,000	49,750.00	27,100	1,586,850.00	1,355,000
2016		1,355,000	27,100.00	-	1,382,100.00	-
TOTALS		\$ 4,340,000	\$ 244,936.11	\$ 156,000	\$ 4,740,936.11	

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 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 2015

	2013 Actual	2014 Forecast	2015 Budget
Beginning Fund Balance	\$ 343,840	\$ 324,473	\$ 332,767
Revenues			
Sales Tax	\$ 956,429	\$ 1,038,850	\$ 1,045,730
Sales Tax Transfers	(124,329)	(138,910)	(138,570)
MO Dept. of Conservation Grant	-	-	58,500
Healthy Communities Local Grant	15,000	15,000	15,000
Interest	665	500	500
Miscellaneous Income	-	16	-
Bond Proceeds	860,506	-	-
Total Revenues	<u>\$ 1,708,270</u>	<u>\$ 915,456</u>	<u>\$ 981,160</u>
Total Resources	<u>\$ 2,052,110</u>	<u>\$ 1,239,929</u>	<u>\$ 1,313,927</u>
Expenditures			
Park Fund Transfer-Parks	\$ 211,068	\$ 251,452	\$ 252,760
Park Fund Transfer-Community Center	78,029	204,382	159,880
Park Fund Transfer-Sports Complex	79,406	32,936	-
Community Center Lease	1,042,745	-	-
Debt Service Principal-Community Center	-	158,000	160,000
Debt Service Interest-Community Center	-	23,313	19,800
Financial Services	186	-	-
Bond Cost of Issuance	15,777	-	-
Capital Outlay	211,026	93,079	50,500
Project Planning Fees	-	-	40,000
Miscellaneous Fees-Planning Study	14,400	2,000	-
Healthy Communities Project	35,000	25,000	25,000
Ruth Moore Basketball Court Reconstruction	40,000	-	-
Trail System Improvements	-	17,000	273,500
Land Acquisition	-	-	40,000
Capital Sales Tax Fund Repayment	-	100,000	100,000
Total Expenditures	<u>\$ 1,727,637</u>	<u>\$ 907,162</u>	<u>\$ 1,121,440</u>
Revenues Over/(Under) Expenditures	<u>(19,367)</u>	<u>8,294</u>	<u>(140,280)</u>
Ending Fund Balance	<u>\$ 324,473</u>	<u>\$ 332,767</u>	<u>\$ 192,487</u>
Less: Reservation of Fund Balance			
Encumbrances	<u>8,000</u>	<u>-</u>	<u>-</u>
Net Ending Fund Balance	<u>\$ 316,473</u>	<u>\$ 332,767</u>	<u>\$ 192,487</u>
Add: Park Developer Fund Balance to Total Ending Fund Balance	<u>49,066</u>	<u>49,066</u>	<u>49,066</u>
Total Parks Capital Fund Per Audit	<u>\$ 373,539</u>	<u>\$ 381,833</u>	<u>\$ 241,553</u>

YEAR 2015 BUDGET DETAIL
PARK SALES TAX FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
54.10.3027	Parks Sales Tax	\$ 846,218	\$ 910,090	\$ 956,429	\$ 1,038,850	\$ 1,045,730
54.10.3029	Sales Tax Transfers	(77,935)	(121,365)	(124,329)	(138,910)	(138,570)
54.25.3095	MDNR Grant	-	42,773	-	-	58,500
54.30.3144	Healthy Communities Project Grant	-	-	15,000	15,000	15,000
54.50.3301	Interest Earnings	252	422	503	500	500
54.70.3791	Miscellaneous Income	-	-	-	16	-
54.70.3794	Bond Proceeds	-	-	860,506	-	-
54.80.3809	Transfers In-MPR	2,500	-	-	-	-
TOTALS		<u>\$ 771,035</u>	<u>\$ 831,919</u>	<u>\$ 1,708,108</u>	<u>\$ 915,456</u>	<u>\$ 981,160</u>
EXPENDITURES						
54.60.145.36.7203	Computer Software	\$ -	\$ 40,847	\$ 23,026	\$ -	\$ -
54.60.415.08.5322	Healthy Communities Project	-	-	35,000	25,000	25,000
54.60.415.08.5323	Project Planning Fees	-	-	-	-	40,000
54.60.415.08.5399	Miscellaneous Fees	-	9,600	14,400	2,000	-
54.60.415.42.5996	Interfund Transfer-Parks	450,000	450,000	211,068	251,452	252,760
54.60.415.42.5997	Interfund Transfer-Community Center	-	-	78,029	204,382	159,880
54.60.415.42.5998	Interfund Transfer-Sports Complex	-	-	79,406	32,936	-
54.60.420.14.5575	Maintenance Trails & Roads	-	-	-	5,000	128,500
54.60.420.36.7101	Vehicles	-	-	-	-	30,000
54.60.420.36.7201	Capital Equipment	-	-	-	93,079	12,000
54.60.420.36.7302	Trails & Road Repairs	-	-	-	12,000	75,000
54.60.433.14.5575	Stocksdale Maint-Grounds/Landscaping	-	1,143	-	-	-
54.60.434.36.7306	Ruth Moore Basketball Courts Reconstr	-	-	40,000	-	-
54.60.436.36.7301	Land Acquisition	-	-	-	-	40,000
54.60.436.36.7510	Playground Equipment	42,819	36,285	-	-	-
54.60.458.36.7201	Capital Equipment	-	-	-	-	8,500
54.60.458.36.7303	General Park Improvements	-	29,576	-	-	-
54.60.491.08.5346	Financial Services	-	-	186	-	-
54.60.491.14.5581	Capital Sales Tax Fund Repayment	-	-	-	100,000	100,000
54.60.491.24.6001	Debt Service Principal	-	-	-	158,000	160,000
54.60.491.24.6011	Debt Service Interest	-	-	-	23,313	19,800
54.60.491.24.6024	Cost of Issuance	-	-	15,777	-	-
54.60.491.36.7402	Community Center Bldg Improvements	-	-	188,000	-	70,000
54.60.491.41.5395	Community Center Lease	198,794	198,742	1,042,745	-	-
TOTALS		<u>\$ 691,613</u>	<u>\$ 766,192</u>	<u>\$ 1,727,637</u>	<u>\$ 907,162</u>	<u>\$ 1,121,440</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	December 1		Total Payments	Bond Balance
		June 1 Interest	Principal		
					\$ 818,000
2014	3.00%	\$ 11,043	\$ 158,000	\$ 181,313	660,000
2015	3.00%	9,900	160,000	179,800	500,000
2016	3.00%	7,500	160,000	175,000	340,000
2017	3.00%	5,100	170,000	180,200	170,000
2018	3.00%	2,550	170,000	175,100	-
TOTALS		36,093	\$ 818,000	891,413	

City of Liberty, Missouri
Economic Development Fund
Fiscal Year 2015

	2013 Actual	2014 Forecast	2015 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Eco/Dev Sales Tax	\$ -	\$ -	\$ 1,050,950
Bond Proceeds	-	-	27,115,000
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,165,950</u>
Total Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,165,950</u>
Expenditures			
<u>Bond Projects</u>			
Project Construction	\$ -	\$ -	\$ 13,350,000
Cost of Issuance	-	-	415,000
Total Bond Projects	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,765,000</u>
<u>Pay-As-You-Go Expenditures</u>			
Eco/Dev Expenditures	\$ -	\$ -	\$ 95,000
Total Pay-As-You-Go-Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 95,000</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,860,000</u>
Revenue Over(Under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,305,950</u>
Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 14,305,950</u></u>

YEAR 2015 BUDGET DETAIL
ECONOMIC DEVELOPMENT FUND

Account Number	Account Name	2011	2012	2013	2013 Forecast	2014 Budget
REVENUES						
56.10.3026	Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,050,950
56.70.3794	Bond Proceeds	-	-	-	-	27,115,000
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,165,950</u>
EXPENDITURES						
56.70.630.02.4105	Health Insurance-LEDC	\$ -	\$ -	\$ -	\$ -	\$ 15,500
56.70.630.08.5365	Other Eco/Dev Fees	-	-	-	-	24,500
56.70.630.24.6024	Cost of Issuance	-	-	-	-	415,000
56.70.630.36.7510	Construction Contract	-	-	-	-	13,350,000
56.70.630.38.5822	Partnership-Community Growth	-	-	-	-	55,000
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,860,000</u>

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City of Liberty, Missouri
 Capital Construction Bond Fund
 Fiscal Year 2015

	2013 Actual	2014 Forecast	2015 Budget
Beginning Fund Balance	\$ 4,656,358	\$ 5,805,010	\$ 3,010,270
Revenues			
Bond Proceeds			
Liberty Drive - 1.305M - 2012 - 18 Year Bond			
Liberty Drive - Federal Fund - \$510K - 2014	\$ -	\$ 510,000	\$ -
Interest	13,215	-	-
Franklin - Construction Bond Proceeds	2,127,903	-	-
Total Revenues	<u>\$ 2,141,118</u>	<u>\$ 510,000</u>	<u>\$ -</u>
Total Resources	<u>\$ 6,797,476</u>	<u>\$ 6,315,010</u>	<u>\$ 3,010,270</u>
Expenditures			
Liberty Drive			
Project Contingencies	\$ -	\$ -	\$ 2,510,270
Bond Cost of Issuance	28,824	-	-
Engineering - 2012	69,165	21,460	-
Construction - 2013	-	1,600,000	500,000
Neighborhood Projects			
Construction	894,477	-	-
Franklin Street			
Franklin Construction	-	1,500,000	-
Franklin Engineering Repay	-	183,280	-
Total Expenditures	<u>\$ 992,466</u>	<u>\$ 3,304,740</u>	<u>\$ 3,010,270</u>
Revenue Favorable/(Unfavorable) to Expenditures	<u>\$ 1,148,652</u>	<u>\$ (2,794,740)</u>	<u>\$ (3,010,270)</u>
Ending Fund Balance	<u><u>\$ 5,805,010</u></u>	<u><u>\$ 3,010,270</u></u>	<u><u>\$ -</u></u>
Encumbrances/Reserved Funds			
Encumbrances	\$ 11,905	\$ -	\$ -
Bonded Contingencies	500,000	-	-
Public Works Land	750,000	-	-
Total Encumbrances/Reserves	<u>\$ 1,261,905</u>	<u>\$ -</u>	<u>\$ -</u>
Reserved Ending Fund Balance	<u><u>\$ 4,543,105</u></u>	<u><u>\$ 3,010,270</u></u>	<u><u>\$ -</u></u>

YEAR 2015 BUDGET DETAIL
CAPITAL CONSTRUCTION BOND FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
57.25.3097	STP Grant Funding	\$ -	\$ -	\$ -	\$ 510,000	\$ -
57.50.3301	Interest Earnings	-	4,607	13,215	-	-
57.70.3762	KCMO I35/M291 Cost Share	-	974,142	-	-	-
57.70.3794	Bond Proceeds-Long Term	-	6,145,510	2,127,903	-	-
TOTALS		\$ -	\$ 7,124,260	\$ 2,141,118	\$ 510,000	\$ -
EXPENDITURES						
57.70.611.24.6024	Cost of Issuance-South Liberty Parkway	\$ -	\$ -	\$ 28,824	\$ -	\$ -
57.76.609.36.7501	Engineering Design-Liberty Drive	-	97,136	69,165	21,458	-
57.76.609.36.7510	Construction Contract-Liberty Drive	-	-	-	1,600,000	500,000
57.76.609.36.7515	Project Contingencies	-	-	-	-	2,510,270
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	894,477	-	-
57.79.604.36.7501	Engineering Design-Franklin Street	-	-	-	183,280	-
57.79.604.36.7510	Construction Contract-Franklin St	-	-	-	1,500,000	-
TOTALS		\$ -	\$ 2,467,902	\$ 992,465	\$ 3,304,738	\$ 3,010,270

City of Liberty, Missouri
 Fire Sales Tax Fund
 Fiscal Year 2015

	2013 Actual	2014 Forecast	2015 Budget
Beginning Fund Balance	\$ 480,403	\$ 622,555	\$ 3,465,754
Revenues			
Sales Taxes	\$ 956,429	\$ 1,038,850	\$ 947,290
Sales Tax Transfers	(124,330)	(138,910)	(119,780)
Interest	1,183	2,052	500
Sale of Public Property	72,500	-	105,000
Miscellaneous Income	55,000	30,000	30,000
Lease Proceeds	-	2,562,000	1,800,000
Total Revenues	<u>\$ 960,782</u>	<u>\$ 3,493,992</u>	<u>\$ 2,763,010</u>
Total Resources	<u>\$ 1,441,184</u>	<u>\$ 4,116,547</u>	<u>\$ 6,228,764</u>
Expenditures			
Financial Services	\$ 206	\$ -	\$ -
Building Maintenance	-	-	98,000
Minor Equipment	4,710	6,000	38,500
Lease Principal	210,464	215,563	426,140
Lease Interest	26,985	34,156	74,070
Lease Service Fees	12,606	51,240	-
Capital Equipment	75,368	46,834	1,939,080
Construction	203,290	12,000	600,000
Transfers Out-General Fund	285,000	285,000	285,000
Total Expenditures	<u>\$ 818,629</u>	<u>\$ 650,793</u>	<u>\$ 3,460,790</u>
Revenues Over/(Under) Expenditures	<u>\$ 142,152</u>	<u>\$ 2,843,199</u>	<u>\$ (697,780)</u>
Ending Fund Balance	<u><u>\$ 622,555</u></u>	<u><u>\$ 3,465,754</u></u>	<u><u>\$ 2,767,974</u></u>

YEAR 2015 BUDGET DETAIL
FIRE SALES TAX FUND

Account Number	Account Name	2011	2012	2013	2014 Forecast	2015 Budget
REVENUES						
58.10.3024	Fire Sales Tax	\$ 846,351	\$ 909,958	\$ 956,429	\$ 1,038,850	\$ 1,045,730
58.10.3029	Sales Tax Transfers	(77,936)	(121,367)	(124,330)	(138,910)	(138,570)
58.50.3301	Interest Earnings	498	753	1,183	2,052	1,000
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	30,000
58.70.3793	Lease Proceeds	396,528	1,308,076	-	2,562,000	-
TOTALS		<u>\$ 1,248,440</u>	<u>\$ 2,154,149</u>	<u>\$ 960,782</u>	<u>\$ 3,493,992</u>	<u>\$ 1,043,160</u>
EXPENDITURES						
58.50.325.14.5571	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 98,000
58.50.325.08.5346	Financial Services	-	-	206	-	-
58.50.325.18.5601	Minor Equipment	20,875	5,112	4,710	6,000	38,500
58.50.325.24.6001	Principal-Aerial Fire Truck	-	-	104,767	106,689	109,180
58.50.325.24.6002	Principal-Tanker Truck	-	-	28,786	29,638	30,330
58.50.325.24.6003	Lease Principal-Constr. Lease	22,733	122,097	-	-	45,000
58.50.325.24.6006	Lease Principal-Amb 2011	-	-	76,911	79,236	81,630
58.50.325.24.6009	Lease Principal-Pumpers 2014	-	-	-	-	160,000
58.50.325.24.6011	Interest-Aerial Fire Truck	-	-	26,985	24,550	22,060
58.50.325.24.6012	Interest-Tanker Truck	-	-	3,527	2,852	2,170
58.50.325.24.6013	Lease Interest-Amb 2010	1,600	12,560	-	-	10,880
58.50.325.24.6016	Lease Interest-Amb 2011	-	-	9,079	6,755	4,360
58.50.325.24.6019	Lease Interest-Pumpers 2014	-	-	-	-	34,600
58.50.325.24.6023	Lease Service Fees	4,280	13,728	-	-	-
58.50.325.24.6024	Cost of Issuance	-	-	-	51,240	-
58.50.325.36.7101	Vehicles	-	-	61,090	-	1,939,080
58.50.325.36.7102	Fire Apparatus	-	149,600	-	-	-
58.50.325.36.7201	Capital Equipment	466,043	1,405,167	-	46,833	-
58.50.325.36.7202	Computer Equipment	-	-	14,278	-	-
58.50.325.36.7510	Construction Contract	151,959	17,176	203,290	12,000	600,000
58.50.325.42.5990	Transfer Out-General Fund	360,000	285,000	285,000	285,000	285,000
TOTALS		<u>\$ 1,027,490</u>	<u>\$ 2,010,440</u>	<u>\$ 818,630</u>	<u>\$ 650,793</u>	<u>\$ 3,460,790</u>

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

Cost of Asset: \$396,530

Date Purchased: September 1, 2011

Purpose: Ambulances

Year	Interest Rate	March 1		September 1		Total Payments	Agreement Balance
		Principal	Interest	Principal	Interest		
							\$ 396,530
2012	3.00%	37,327	5,947.95	37,327	5,388.05	85,990.00	321,876
2013	3.00%	38,455	4,828.14	38,456	4,251.32	85,990.46	244,965
2014	3.00%	39,618	3,674.48	39,618	3,080.21	85,990.69	165,729
2015	3.00%	40,816	2,485.94	40,815	1,873.70	85,990.64	84,098
2016	3.00%	42,049	1,261.47	42,049	630.74	85,990.21	-
		<u>\$ 198,265</u>	<u>\$ 18,197.98</u>	<u>\$ 198,265</u>	<u>\$ 15,224.02</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		
					\$ 1,157,104.39
2013	2.33%	104,158.26	26,983.67	131,141.93	1,052,946.13
2014	2.33%	106,587.24	24,554.70	131,141.94	946,358.89
2015	2.33%	109,072.85	22,069.09	131,141.94	837,286.04
2016	2.33%	111,616.43	19,525.51	131,141.94	725,669.61
2017	2.33%	114,219.32	16,922.62	131,141.94	611,450.29
2018	2.33%	116,589.27	14,259.02	130,848.29	494,861.02
2019	2.33%	119,308.28	11,540.16	130,848.44	375,552.74
2020	2.33%	122,309.67	8,757.89	131,067.56	253,243.07
2021	2.33%	125,162.07	5,905.63	131,067.70	128,081.00
2022	2.33%	128,081.00	2,986.85	131,067.85	(0.00)
TOTALS		<u><u>\$ 1,157,104.39</u></u>	<u><u>\$ 153,505.14</u></u>	<u><u>\$ 1,310,609.53</u></u>	

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		
					\$ 151,214.78
2013	2.33%	28,864.93	3,526.33	32,391.26	122,349.85
2014	2.33%	29,538.07	2,853.20	32,391.27	92,811.78
2015	2.33%	30,226.89	2,164.37	32,391.26	62,584.89
2016	2.33%	30,931.78	1,459.48	32,391.26	31,653.11
2017	2.33%	31,653.11	738.15	32,391.26	-
TOTALS		\$ 151,214.78	\$ 10,741.53	\$ 161,956.31	

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

Cost of Asset: \$1,921,000

Date Purchased: December 17, 2014

Purpose: Fire Pump Purchases

Year	Interest Rate	April 1		October 1		Total Payments	Agreement Balance
		Interest	Principal	Interest	Principal		
							\$ 1,921,000
2015	2.01%	10,940.10	159,000	19,306.05		189,246.15	1,762,000
2016	2.01%	17,708.10	205,000	17,708.10		240,416.20	1,557,000
2017	2.01%	15,647.85	209,000	15,647.85		240,295.70	1,348,000
2018	2.01%	13,547.40	214,000	13,547.40		241,094.80	1,134,000
2019	2.01%	11,396.70	218,000	11,396.70		240,793.40	916,000
2020	2.01%	9,205.80	222,000	9,205.80		240,411.60	694,000
2021	2.01%	6,974.70	227,000	6,974.70		240,949.40	467,000
2022	2.01%	4,693.35	231,000	4,693.35		240,386.70	236,000
2023	2.01%	2,371.80	236,000	2,371.80		240,743.60	-
		<u>\$ 92,486</u>	<u>\$ 1,921,000</u>	<u>\$ 100,851.75</u>		<u>\$ 2,114,337.55</u>	

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

Cost of Asset: \$603,000

Date Purchased: December 17, 2014

Purpose: Roof, Sewer, and Parking Lot Projects

Year	Interest Rate	October 1		Total Payments	Agreement Balance
		April 1 Interest	Principal		
					\$ 603,000
2015	2.01%	3,434.09	50,000	59,494.24	553,000
2016	2.01%	5,557.65	64,000	75,115.30	489,000
2017	2.01%	4,914.45	66,000	75,828.90	423,000
2018	2.01%	4,251.15	67,000	75,502.30	356,000
2019	2.01%	3,577.80	68,000	75,155.60	288,000
2020	2.01%	2,894.40	70,000	75,788.80	218,000
2021	2.01%	2,190.90	71,000	75,381.80	147,000
2022	2.01%	1,477.35	73,000	75,954.70	74,000
2023	2.01%	743.70	74,000	75,487.40	-
		<u>\$ 29,041.49</u>	<u>\$ 603,000</u>	<u>\$ 31,667.55</u>	<u>\$ 663,709.04</u>

City of Liberty, Missouri
Cable Reserve Fund
Fiscal Year 2015

	2013 Actual	2014 Forecast	2015 Budget
Beginning Fund Balance	\$ 68,553	\$ 55,790	\$ 43,530
Revenues			
Interest Earnings	\$ 210	\$ 210	\$ 210
Total Revenues	<u>\$ 210</u>	<u>\$ 210</u>	<u>\$ 210</u>
Total Resources	<u>\$ 68,763</u>	<u>\$ 56,000</u>	<u>\$ 43,740</u>
Expenditures			
Software Maintenance	\$ 8,305	\$ 9,060	\$ 9,100
Capital Equipment	-	-	30,000
Minor Equipment	4,668	3,410	4,500
Total Expenditures	<u>\$ 12,973</u>	<u>\$ 12,470</u>	<u>\$ 43,600</u>
Revenue Over(Under) Expenditures	\$ (12,763)	\$ (12,260)	\$ (43,390)
Ending Fund Balance	<u><u>\$ 55,790</u></u>	<u><u>\$ 43,530</u></u>	<u><u>\$ 140</u></u>

YEAR 2015 BUDGET DETAIL
CABLE RESERVE FUND

Account Number	Account Name	2011	2012	2013	2013 Forecast	2014 Budget
REVENUES						
70.10.3015	Cable TV Additional	\$ 7,907	\$ 7,793	\$ -	\$ -	\$ -
70.50.3305	Interest Earnings	297	269	210	210	210
TOTALS		<u>\$ 8,204</u>	<u>\$ 8,062</u>	<u>\$ 210</u>	<u>\$ 210</u>	<u>\$ 210</u>
EXPENDITURES						
70.20.031.08.5399	Miscellaneous Fees	\$ 54	\$ -	\$ -	\$ -	\$ -
70.20.031.14.5591	Software Maintenance	5,285	9,030	8,305	9,060	9,100
70.20.031.18.5601	Minor Equipment	2,809	1,947	4,668	3,410	4,500
70.20.031.36.7202	Capital Equipment	-	-	-	-	30,000
TOTALS		<u>\$ 8,148</u>	<u>\$ 10,977</u>	<u>\$ 12,973</u>	<u>\$ 12,470</u>	<u>\$ 43,600</u>

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HUMAN RESOURCES

Compensation Structure

Salary Grades-2015

Updated 01.09.2015

Position Titles	Grades	2015 Minimum		2015 Midpoint		2015 Maximum	
		Monthly	Yearly	Monthly	Yearly	Monthly	Yearly
No Positions	2	\$1,839	\$22,068	\$2,431	\$29,172	\$3,023	\$36,276
Animal Shelter Attendant-PT Bus Driver Custodian Meter Reader-PT Receptionist Senior Center Technician	3	1,931	23,172	2,552	30,624	3,173	38,076
Customer Service/Office Assistant	4	2,028	24,336	2,681	32,172	3,333	39,996
Meter Service Technician Police Records Technician	5	2,129	25,548	2,814	33,768	3,499	41,988
Construction Worker I: Parks/PW/Utility Finance Technician Municipal Court Technician Maintenance Worker I: Parks/PW/Utility	6	2,237	26,844	2,956	35,472	3,675	44,100
No Positions	7	2,347	28,164	3,103	37,236	3,858	46,296
Administrative Assistant Animal Control Officer Athletic Field Grounds Keeper Construction Worker II: Parks/PW/Utility Human Resources Coordinator Lead Meter Technician Lead Theater Technician Maintenance Technician: Building/Utility Maintenance Worker II: Park/PW/Utility Plant Operator Recreation Coordinator	8	2,465	29,580	3,259	39,108	4,052	48,624

Position Titles	Grades	2015 Minimum		2015 Midpoint		2015 Maximum	
		<i>Monthly</i>	<i>Yearly</i>	<i>Monthly</i>	<i>Yearly</i>	<i>Monthly</i>	<i>Yearly</i>
Communications Officer Mechanical Systems Specialist Utility Lab Technician	9	\$2,589	\$31,068	\$3,422	\$41,064	\$4,254	\$51,048
Code Enforcement Officer Horticulturist Mechanic: Parks/PW Office Supervisor-Parks/Utility (Finance) Crew Chief: Parks/PW/Utility Payroll Specialist Chief Plant Operator	10	2,718	32,616	3,593	43,116	4,467	53,604
Inspector: Building/Project	11	2,854	34,248	3,772	45,264	4,689	56,268
Accountant Finance Analyst Firefighter/EMT PR/Communications Specialist Police Officer* Recreation Supervisor Special Populations Manager	12	2,997	35,964	3,961	47,532	4,924	59,088
Communications (911) Supervisor Firefighter/Paramedic IS/GIS Specialist I Corporal Maintenance Supervisor: Parks/Utility Parks Supervisor: Grounds/Operations Senior Inspector: Building/Project Traffic Systems Technician	13	3,146	37,752	4,158	49,896	5,170	62,040
Deputy City Clerk Court Administrator Human Resources Manager Planner	14	3,304	39,648	4,366	52,392	5,428	65,136
GIS Specialist II	15	3,468	41,616	4,585	55,020	5,701	68,412
Accounting Manager Facilities Supervisor: PW	16	3,642	43,704	4,813	57,756	5,984	71,808

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

Position Titles	Grades	2015 Minimum		2015 Midpoint		2015 Maximum	
		<i>Monthly</i>	<i>Yearly</i>	<i>Monthly</i>	<i>Yearly</i>	<i>Monthly</i>	<i>Yearly</i>
Assistant to the City Administrator Capital Project Engineer Communications Manager: Administration Fire Captain IS Specialist II Support Services Supervisor-Police Police Sergeant	17	\$3,823	\$45,876	\$5,054	\$60,648	\$6,284	\$75,408
Chief Building Official City Planner/Planning & Zoning Manager Facilities & Member Services Manager: Parks Community Development Manager Parks & Open Space Manager Construction Manager: Water/Sewer Operations Manager: PW Recreation Program Manager: Parks Utility Services Manager	18	4,015	48,180	5,307	63,684	6,599	79,188
Assistant Director: Finance/Parks & Recreation IS/GIS Specialist III	19	4,216	50,592	5,572	66,864	6,928	83,136
No Positions	20	4,427	53,124	5,851	70,212	7,275	87,300
Fire Division Chief Senior IS Specialist Assistant Director-Utilities Police Lieutenant	21	4,648	55,776	6,143	73,716	7,638	91,656
City Engineer/Assistant Public Works Director Deputy Fire Chief Economic & Business Development Manager Information Security Officer: I.S. Police Captain	22	4,880	58,560	6,450	77,400	8,019	96,228
Deputy Police Chief	23	5,125	61,500	6,773	81,276	8,421	101,052
No Positions	24	5,380	64,560	7,111	85,332	8,842	106,104
Human Resources Director Information Systems Director Parks & Recreation Director	25	5,650	67,800	7,467	89,604	9,283	111,396
No Positions	26	5,932	71,184	7,840	94,080	9,747	116,964
Assistant City Administrator/Finance Director Fire Chief Development Director	27	6,230	74,760	8,233	98,796	10,235	122,820
Police Chief Public Works Director Utilities Director	28	6,540	78,480	8,644	103,728	10,748	128,976

Compensation Structure
Salary Grades-2007
Seasonal & Temporary Positions

Updated 01/2015

<i>Position Titles</i>	<i>Dept.</i>	<i>Range Spread</i>			
		<i>1st Year</i>	<i>2nd Year</i>	<i>3rd/4th Year</i>	<i>4th Year & Beyond</i>
Building Attendant	Parks	\$7.65	\$7.65	\$7.75	\$8.00
Child Care Attendant	Parks				
Concession Attendant	Parks				
Fitness Attendant	Parks				
Field Supervisor	Parks				
Intern	Parks				
Custodian	Parks	7.75	8.00	8.25	8.50
Lifeguard (reg)	Parks				
Front Desk Attendant	Parks	8.25	8.50	8.75	9.00
Child Care Lead	Parks				
Complex Maintenance	Parks				
Front Desk Open	Parks	8.75	9.00	9.25	9.50
Lifeguard (morning)	Parks				
Program Assistant	Parks				
Theater Technician	Parks	9.75	10.25	10.75	11.25
Gym Supervisor	Parks	10.50	11.00	11.50	12.00
Complex Supervisor	Parks				
Lifeguard Open	Parks				
Intern-Administration, Planning & Development, Public Works	Various	11.00	11.25	11.50	11.75
Meter Reader	Finance				
Reserve Police Officer	Police				
Finance Assistant	Parks				
Group Lesson Swim Instructor (weekday)	Parks	11.50	11.75	12.00	12.25
Program Assistant	Parks	12.00	12.25	12.50	12.75
Theater Custodian	Parks	12.50	12.75	13.00	13.25
Tournament Director	Parks	14.00	14.25	14.50	14.75
Group Lesson Swim Instructor (weekend)	Parks	18.00	18.25	18.50	18.75

City of Liberty, Missouri
Full-Time Positions
As of January 1, 2015

Description	2011	2012	2013	2014	2015
ADMINISTRATION					
Administrative Assistant	2	2	0	0	0
Administrative Assistant (part-time)	0	0	1	1	1
Animal Control Officer	0	0	0	0	2
Animal Shelter Attendant	0	0	0	0	0.5
Assistant City Administrator	1	1	1	1	1
Assistant Deputy City Clerk	0	0	1	1	1
Assistant to the City Administrator	1	1	1	1	1
City Administrator	1	1	1	1	1
Communication Manager	1	1	1	1	1
Communication/Public Relations Specialist	0	0	1	1	1
Court Administrator	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Economic & Business Development Manager	1	1	1	1	1
Municipal Court Technician	2	2	2	2	2
TOTALS	11	11	12	12	14.5
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	1	1	1	0	0
Finance Technician	4	4	4	4	4
Lead Meter Technician	1	1	1	1	1
Meter Service Technician	1	1	1	2	2
Office Supervisor	1	1	1	1	1
Payroll Specialist	1	1	1	1	1
TOTALS	14	14	14	14	14

City of Liberty, Missouri
Full-Time Positions
As of January 1, 2015

Description	2011	2012	2013	2014	2015
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	0	0	0	0
Division Chief-Fire Marshal	1	1	1	1	1
Division Chief-Training	0	1	1	1	1
Fire Captain	9	9	9	9	9
Fire Chief	1	1	1	1	1
Firefighter/EMT	9	9	9	12	9
Firefighter/Paramedic	22	24	24	24	24
TOTALS	46.5	48.5	48.5	51.5	48.5
INFORMATION SERVICES					
GIS Specialist II	1	1	1	1	1
GIS Specialist III	0	0	0	1	1
Information Technology Services Director	1	1	1	1	1
Information Security Officer	0	0	0	0	1
Information Systems Specialist I	0	2	2	1	1.5
Information Systems Specialist II	1	1	1	2	1
Information Systems Specialist III	2	2	2	0	1
Senior Information System Specialist	0	0	0	2	1
TOTALS	5	7	7	8	8.5
POLICE					
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Animal Control Officer	2	2	2	2	0
Animal Shelter Attendant	0.5	0.5	0.5	0.5	0
Communications Officer	9	9	9	9	9
Communications Supervisor	1	1	1	1	1
Deputy Police Chief	1	1	0	0	0
Evidence & Property Technician	0.5	0.5	0.5	0.5	0.5
Police Captain	1	1	2	2	2
Police Chief	1	1	1	1	1
Police Corporal	4	4	4	4	4
Police Lieutenant	4	4	2	2	2
Police Officer	25	26	25	25	25
Police Sergeant	6	5	6	6	6
Records Technician	3	3	3	3	3
Support Services Supervisor	0	1	1	1	1
TOTALS	58.5	59.5	57.5	57.5	55

City of Liberty, Missouri
Full-Time Positions
As of January 1, 2015

Description	2011	2012	2013	2014	2015
COMMUNITY SERVICES (AGING)					
Administrative Assistant	1	1	1	1	1
Bus Driver	1	1	1	1	1
Recreation Program Coordinator	0	0	0	1	1
Senior Center Technician	1	1	1	1	1
Senior Services Manager	1	1	1	1	1
TOTALS	4	4	4	5	5
PUBLIC WORKS					
Administrative Assistant	2	2	2	2	2
Capital Review Engineer	1	1	1	1	1
City Engineer/Assistant Public Works Director	1	1	1	1	1
Facilities Management Supervisor	2	1	1	1	1
Mechanic	1	0	0	0	0
Project Inspector	1	0	0	0	1
Public Works Crew Chief	0	0	0	0	2
Public Works Director	1	1	1	1	1
Public Works Maintenance Worker I	6	7	7	7	4
Public Works Maintenance Worker II	9	5	5	5	6
Public Works Operations Manager	1	1	1	1	1
Senior Project Inspector	2	2	2	2	1
TOTALS	27	21	21	21	21
DEVELOPMENT SERVICES					
Administrative Assistant	1	1	1	1	1
Building Inspector	1	1	1	1	1
Chief Building Official	1	1	1	1	1
City Planner	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1
Community Development Manager	1	1	1	1	1
Planner	0	1	1	1	1
Rental Inspector (part-time)	0	0	0	0	1
Senior Building Inspector	1	1	1	1	1
TOTALS	7	8	8	8	9

City of Liberty, Missouri
Full-Time Positions
As of January 1, 2015

Description	2011	2012	2013	2014	2015
PARKS & RECREATION					
Assistant Parks Director	1	1	1	1	1
Athletic Fields Grounds Keeper	2	2	1	2	2
Building Maintenance Technician	1	1	1	1	1
Custodian	1	1	1	0	0
Events Coordinator	0	0	1	1	1
Horticulturist	1	1	1	1	1
Lead Theater Technician	1	1	1	1	1
Maintenance Supervisor	0	0	0	0	1
Marketing/Special Events Coordinator	1	1	0	0	0
Mechanic	0	0	1	1	1
Mechanical Systems Specialist	0	0	1	1	0
Membership Services (LCC) Manager	1	1	1	1	1
Office Assistant	1	1	1	1	1
Office Supervisor	1	1	1	1	1
Parks Crew Chief	3	3	2	2	1
Parks Maintenance Worker I	4	4	0	0	1
Parks Maintenance Worker II	2	2	3	3	3
Parks and Open Spaces Manager	1	1	1	1	1
Parks and Recreation Director	1	1	1	1	1
Parks Supervisor	0	0	1	1	2
Recreation Coordinator	2	2	3	3	2
Recreation Program (Sports Complex) Manager	1	1	1	1	1
Senior Recreation Coordinator	3	3	3	3	3
Theater Coordinator	1	1	1	1	1
TOTALS	29	29	28	28	28
UTILITIES					
Construction Manager-Wastewater Collection	0	1	1	1	1
Construction Manager-Water Distribution	0	1	1	1	1
Construction Worker I	0	1	1	1	1
Crew Chief	0	2	2	2	2
Lead Operator-Water Treatment Operations	1	1	1	1	1
Maintenance Mechanic-Water Treatment Operations	1	1	1	1	1
Maintenance Supervisor-Water Treatment Operations	1	1	1	1	1
Maintenance Worker I	4	5	8	8	8
Maintenance Worker II	2	2	2	2	2
Operator-Water Treatment Operations	3	4	4	4	4
Utilities Director	1	1	1	1	1
Utilities Assistant Director Production & Treatment	1	1	1	1	1
Utilities Assistant Director Operations & Construction	1	1	1	1	1
TOTALS	15	22	25	25	25
TOTALS CITY-WIDE	219	226	227	232	230.5

BUDGET GLOSSARY AND GENERAL INFORMATION

BUDGET GLOSSARY

ACCOUNT NUMBER - A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information.

ACCRUAL ACCOUNTING - A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the accounting period in which they are incurred.

ACTIVITY - Departmental efforts that contribute to the achievement of a specific set of program objectives; this is the smallest unit of the program budget.

AD VALOREM - Latin term meaning "value of". Refers to the tax assessed against real property (land and buildings) and personal property (equipment, vehicles, & furniture).

ALLOT - To divide an appropriation into specific line item amounts that can be encumbered or expended during a budget period.

ANNUALIZE - Budget technique whereby expenditures for part of a year are projected forward for a full year for the purpose of preparing an annual budget.

APPRAISED VALUE - An estimate of the property value for the purposes of taxation. The Clay County Assessor establishes appraised values for all taxable property.

APPROPRIATION - An authorization made by the City Council that permits the City to incur obligations and to make expenditures of resources.

ASSESSED VALUE - The value of property for tax levy purposes. The assessed value is set by the Clay County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

ASSESSMENT RATIO - The ratio at which the tax rate is applied to the tax base.

ASSET - Resources held or owned by a government which have on-going value - that is, they benefit more than one accounting period.

AUTHORIZED POSITIONS - The number of employee positions authorized in the budget, some of which may be filled during the course of the budget year.

AVAILABLE (UNDESIGNATED) FUND BALANCES - The funds remaining from prior years activity that are available for appropriation in the current budget year.

BASE BUDGET - The cost of continuing the existing level of services in the current budget year.

BOND - A written promise to pay a specified sum of money (the face or principal value of the bond), at a specified date or dates in the future (the maturity date), along with interest at a specified rate.

BONDED DEBT - That portion of City debt represented by outstanding bonds.

BOND REFINANCING - The payoff of old bonds and the re-issuance of new bonds in order to obtain better interest rates and/or better bond conditions.

BUDGET - A financial plan, for a specified period, of operations that matches all planned revenues and expenditures with the services to be provided by the City.

BUDGET BASIS - The basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

BUDGET CALENDAR - The schedule of key dates that the City follows in the preparation and adoption of the budget.

BUDGETARY CONTROL - The control or management of the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

BUDGET DOCUMENT - The written instrument used by City to present a comprehensive financial plan of operations to the City Council.

BUDGET MESSAGE - The opening section of the budget presented by the City Administrator, which presents the City Council and the Citizens of Liberty with highlights of the most important aspects of the budget.

BUDGET ORDINANCE - The official enactment by the City Council to approve the budget as presented that authorizes staff to obligate and spend revenues.

CAFR - Comprehensive Annual Financial Report.

CAPITAL ASSETS - Assets of significant value and having a useful life of several years. Capital Assets are also called fixed assets.

CAPITAL BUDGET - The appropriation of resources for capital assets.

CAPITAL IMPROVEMENTS - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; also referred to as infrastructure.

CAPITAL IMPROVEMENTS PROGRAM - A plan for capital improvements to be incurred each year over a set number of years to meet long term capital needs of the government.

CAPITAL OUTLAY - Fixed assets which have a value of more than \$5000 and have a useful economic life of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

CAPITAL PROJECTS FUND - A fund created to account for the financial resources to be used for the acquisition or construction of major capital facilities or equipment.

CASH BASIS - A basis of accounting in which transactions are recognized only when cash is received or spent.

CHARGES FOR SERVICES - Revenue derived by charging a fee only to the specific user of the service.

CITY COUNCIL – The governing body elected by the Citizens of Liberty to provide policy direction for the operations of the City. Currently, this consists of a Mayor who is elected at large and 8 Council Members who are elected from four districts – two Council Members per district.

COMMODITIES - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, and asphalt.

CONSTANT OR REAL DOLLARS - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point of time in the past.

CONSUMER PRICE INDEX (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. This index is used as a measure of the increase in the cost of living (economic inflation).

CONTINGENCY RESERVE - A budgetary reserve set-aside for emergencies or unforeseen expenditures not included in the budget.

CURRENT TAXES - Taxes levied and due within a one-year period.

DEBT SERVICE FUND - A fund established to account for the accumulation of resources for, and the payment of long term debt principal and interest.

DEDICATED TAX - Taxes that are levied to support a specific government program or purpose. Tax Increment Financing taxes is one example.

DELINQUENT TAXES - Taxes that remain unpaid after the due date and which have penalty and interest attached. In Missouri, tax statements are mailed in November and are due by December 31.

DEPARTMENT - A major administrative organization unit of the City that includes management responsibility for one or more operating divisions.

DEPRECIATION - The process of recognizing the physical deterioration of assets over a period of time. All assets are assigned an estimated life when purchased and a portion of the purchase price is charged off each year in recognition of wear and tear. Depreciation is recorded only in enterprise funds for the purpose of calculating net income for such funds.

DEVELOPMENT FEES - Those fees generated by building, development and growth in a community. Included are building permits, site plan review fees, zoning, planning, and subdivision fees.

DISBURSEMENT - The expenditures of money from an account.

DIVISION - An organization unit of the City that indicates management responsibility for a specific activity.

EMPLOYEE (OR FRINGE) BENEFITS - Contributions are made by a government to meet commitments or obligations for employee benefits. Included is the government's share of Social Security and various pension, life, and medical plans.

ENCUMBRANCE - The commitment of funds to purchase an item or service. To encumber funds means to set aside funds to pay future cash expenditures.

ENTERPRISE FUND - A fund established to account for operations of the City that sets fees based on recovering costs incurred to provide the service.

EXPENDITURES - A decrease in the net financial resources of the City due to the acquisition of goods or services.

EXPENSE - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest and other charges.

FINES & FORFEITURES - Revenues generated from fines and penalties levied for commission of statutory offenses and violations of City Ordinances.

FISCAL POLICY - A government's policy with respect to its revenues, spending, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR – The 12-month period in which the annual operating budget applies. The City of Liberty operates on a calendar year basis of January 1 to December 31.

FRANCHISE FEE - A fee paid by public service utilities for use of public right-of-way to deliver their services. The City currently has franchise agreements in place for Electric, Natural Gas, Telephone, and Cable services.

FULL FAITH AND CREDIT - A pledge of a government's taxing power to repay debt obligations.

FULL-TIME EQUIVALENT POSITION (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours of work per year. For example, a part-time clerk working 20 hours per week would be the equivalent to .5 of a full time position.

FUND - An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government functions.

FUND BALANCES - The excess of assets over liabilities and reserves.

GAAP - Generally accepted accounting principles. A uniform minimum standard for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB - Government Accounting Standards Board. The governing body that determines GAAP.

GENERAL FUND - The fund used to account for all financial resources of the City except those required to be accounted for in a separate fund.

GENERAL OBLIGATION BOND - Bonds that finance a variety of public projects and which the taxing authority of the City backs.

GFOA - Government Finance Officers Association

GRANT - A contribution by a government or other organization to support a specific function or operation.

INTERFUND TRANSFERS - Transfer of resources between two funds of the same governmental unit.

INTEREST EARNINGS - Revenue derived from the investment of cash on hand during the year in securities as specified by the City investment policy.

INTERGOVERNMENTAL REVENUE - Revenue received from Federal, State or local government bodies. Includes payment from other taxing authorities such as the School District.

INTERNAL SERVICE FUND - A fund established to account for the provision of goods or services from one City department or agency to another on a cost reimbursement basis. The City has established the Central Services Fund to account for the repair and maintenance of City vehicles provided at a central location to all operating divisions of the City.

LAPSING APPROPRIATION - An appropriation that expires after a set period of time, generally for the term of the budget year. At the end of the specified period, any unencumbered or unexpended balance lapses.

LEVY - The process of imposing taxes for the support of government activities.

LICENSES, PERMITS, & FEES - Revenues collected by the City from individuals or business concerns for rights or privileges granted by the City.

LINE ITEM BUDGET - Budget that is prepared on the basis of individual accounts of what is to be spent such as office supplies, paper supplies, or equipment maintenance.

LONG TERM DEBT - Debt that is repaid over a period of time longer than one year.

MAINTENANCE - All materials or contract expenditures used for repair and upkeep of City buildings, equipment, systems, or land.

MATERIALS & SUPPLIES - Expendable operating supplies necessary to conduct daily departmental activity.

MODIFIED ACCRUAL ACCOUNTING - A basis of accounting in which revenues are recognized in the period in which they become both available and measurable. Expenditures are recognized in the period in which a liability is incurred.

N.I.D. (Neighborhood Improvement District) - A method of financing infrastructure improvements through a process of assessing the property owners in the improvement district for the costs of the improvements.

OPERATING BUDGET - The portion of the annual budget that provides a financial plan for the daily operations of government. Excluded from the operating budget are capital project expenditures that are accounted for in the Capital Projects Budget portion of the annual budget.

OPERATING EXPENSES - The cost for personnel, materials and equipment required for a department to function,

OPERATING TRANSFER - A transfer of resources from one fund to another.

ORDINANCE - A formal legislative enactment by the governing body of a municipality. An ordinance has full force and effect of law within the boundaries of the municipality. All revenue raising measures such as the imposition of taxes, special assessments, or service charges require an ordinance.

PAY-AS-YOU-GO BASIS - A financial policy whereby the capital outlays are funded from currently available resources rather than from debt.

PERSONAL SERVICES - The costs associated with compensating employees for their labor, including salaries and fringe benefits.

PFA (PUBLIC FACILITIES AUTHORITY) - Corporation that was organized in 1989 to issue bonds and build the Liberty Community Center. The Center is leased to the City of Liberty over a 20-year term - the same term as the life of the bonds issued to build the Center. Also, it was used as a source of funding the Fountain Bluffs Sports Complex.

PRIOR YEAR ENCUMBRANCES - Obligations are from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriations is reserved. They cease to be encumbrances when the obligations are paid or are otherwise terminated.

PROGRAM - An activity or set of activities that provides a particular service to the Citizens.

PROGRAM BUDGET - A method of budgeting that allocates money to the functions or activities of a government rather than to specific line items of cost.

PROGRAM MEASUREMENTS - Specific quantitative measures of work performed within a program. The program measures the quantity the efficiency and effectiveness of a given program.

PROPERTY TAXES - Revenues derived from the levying of taxes on real and personal property located within the City limits. Property taxes are levied according to the properties assessed value.

PUBLIC HEARING - That portion of City Council meetings where the Citizens may present evidence and provide information on both sides of an issue.

RESERVE - An account used to indicate that a portion of a fund balance is restricted to a specific purpose.

RESOLUTION - Official action of the City Council directing a specific action be taken. Resolutions are less formal than an Ordinance and have less weight of law.

RESOURCES - Total amounts available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

REVENUE - Funds received by a government as a part of daily operations.

REVENUE BONDS - Bonds whose principal and interest are payable solely from the revenues raised by a specific function or activity.

SALES TAX - A tax placed on the value of goods sold within the City limits. The rate is set by a majority of the voters within the City. The tax is collected by the State of Missouri and remitted to the City each month.

SOURCE OF REVENUE - Classification system whereby revenues are recorded according to the source they came from - that is, taxes, permits, interest, or other.

SUPPLEMENTAL APPROPRIATION - An appropriation of resources made by the City Council after the budget has been formally adopted.

TAXES - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of all the people.

TAX BASE - The total value of all real and personal property within the City limits as of January 1 of each year.

TIF (TAX INCREMENT FINANCING) - An economic tool used to finance real estate development costs within a specific area of the City. Additional property taxes generated by development within the TIF area are used to finance the cost of real estate and infrastructure improvements.

TAX LEVY - The product of multiplying the tax rate per \$100 of value times the tax base.

TAX RATE - The amount is based per \$100 of value that will be levied against all property within the City limits. The tax rate must be adopted by the City Council annually and consists of two components: The General Operating Rate and the Park Funds Rate. The City has no property tax levy for debt service, as there are no outstanding general obligation bonds. The City's maximum tax rate for general operations is \$.93 per hundred dollar of value. Any rate above this requires a vote of the Citizens of Liberty. This rate was set in 1985 as part of the statewide reassessment program.

UNRESERVED FUND BALANCES - That portion of a fund's balance that is not restricted to be used for a specific purpose and that is available for appropriation.

USER FEES - The payment of a charge or fee for direct receipt of a service by the party benefiting from the service.

GENERAL INFORMATION

City Fund Structure

General Fund

This fund is the general operating fund of the City. It accounts for all financial resources that are not required by law or Council policy to be accounted for in another fund.

Special Revenue Funds

These funds account for financial resources that are legally restricted to being spent for specific purposes. Included in this category are the Park Fund, the Police Training Fund and the Cemetery Fund.

Capital Projects Funds

These funds account for financial resources that are restricted to being used for major capital projects or capital equipment purchases.

Debt Service Funds

These funds account for financial resources that are legally restricted to being used to make principal and interest payments on the bonded debt of the City.

Enterprise Funds

These funds account for financial activities that are financed and operated similar to private enterprises. Such funds recover the costs of providing goods or services through user charges based on the level of usage of the service. The City has three enterprise funds: the Water Operating Fund, the Sewer Operating Fund, and the Sanitation Fund.

Non-Expendable Trusts

These funds are used to account for financial resources held in trust by the City for specific purposes and where the principal of the trust can only be used to produce income to support the primary purpose of the trust. The City has three such trust funds – the Fairview Cemetery Trust Fund, the Mt. Memorial Cemetery Trust Fund, and Frank Hughes Memorial Fund. Interest earned on the principal in these funds is used to provide on-going maintenance to the respective cemeteries the trusts are named after.

Budget Process

Budget Adoption

The City of Liberty's budget preparation process is integrated with an annual effort to assess the City's overall financial condition and to identify long-range priorities for capital improvements and new program initiatives.

The budget process begins in July of each year with the preparation of an evaluation of the City's financial condition and long-range estimates for revenues available to meet operating and capital needs. City staff then uses this evaluation as the basis for a set of recommended budget priorities for the next budget year. These priorities are reviewed by Council in a study session and adopted or modified in accordance with Council priorities for the next budget year.

Based on Council priorities, budgets are developed and distributed to all departments in early August. Each department is responsible for developing their budget within the resources available based on revenue projections for the coming year.

The administration and finance departments receive the proposed budgets early in September. They are reviewed by the management analyst for accuracy, completeness and assurance that requested expenditures do not exceed available revenues. Each department head meets first with the management analyst and for a second review with the city administrator and the finance director to discuss the budget priorities for their department and how the proposed budget meets those priorities.

A management team meeting is then held to review all proposed budgets within the context of available resources and competing needs. Priorities are established and projects funded based on available resources.

The proposed budget is then compiled and submitted to the City Council for review. The City Council holds budget review sessions to review the proposed budgets and provide input on policy decisions contained in the budget document. Copies of the proposed budget are made available to the public and press for their review and comment.

A public hearing on the proposed budgets is held the first regular meeting of December to provide a forum for Citizen input. The final budget, as approved or amended by the City Council, is adopted by ordinance the second regular Council meeting in December for implementation on January 1.

Budget Basis

The budgets of the general fund, special revenue funds, capital project funds and debt service funds are prepared on the modified accrual basis of accounting.

Under this system, revenues are recorded on a cash receipt basis unless they are susceptible to accrual. To be susceptible to accrual, revenue must not only be measurable, but it must be received within a short enough span of time to be available to finance current operations of the City. Revenues susceptible to accrual include sales taxes, franchise fees, interest on investments and certain State or Federal grants. Licenses, permits, fines and miscellaneous revenues are not recorded until received in cash because they usually are not measurable until received.

Expenditures are budgeted for in the year funds are expended. Encumbrances are used during the course of a fiscal year as a budgetary tool, but are closed at year-end and reported as reservations of fund balance. Purchase orders still open at year-end are rolled into the next year's budget and charged to expenditures in the period that cash is expended.

Enterprise funds are budgeted on a full accrual basis. Under this method, revenues are recognized when billed and expenses are recorded when a legal commitment is made.

Budget Amendment Process

Once the budget is adopted by ordinance, the Finance Department monitors the budget on a monthly basis. Expenditure reports are made available to all departments by the 20th of each month. A summary progress report is also made available to the City Council on a quarterly basis.

Operating budgets are monitored on a fund level basis. Any expenditure that would cause a fund to exceed the approved budget must be authorized by the City Council in advance and a budget amendment ordinance prepared to provide the funds necessary for the expenditure.

Capital budgets are monitored on a project basis and a budget amendment ordinance is required for any expenditure that would cause the project to exceed the approved budget.

City of

Liberty
missouri

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