

# Annual Budget Report 2016



City of

*Liberty*  
missouri

CITY OF LIBERTY, MISSOURI  
 FISCAL YEAR 2016 BUDGET  
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CITY OF LIBERTY, MISSOURI  
 LIST OF PRINCIPAL ELECTED AND APPOINTED OFFICIALS  
 AS OF JANUARY 1, 2016

**ELECTED OFFICIALS**

<b>TITLE</b>	<b>NAME</b>
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.

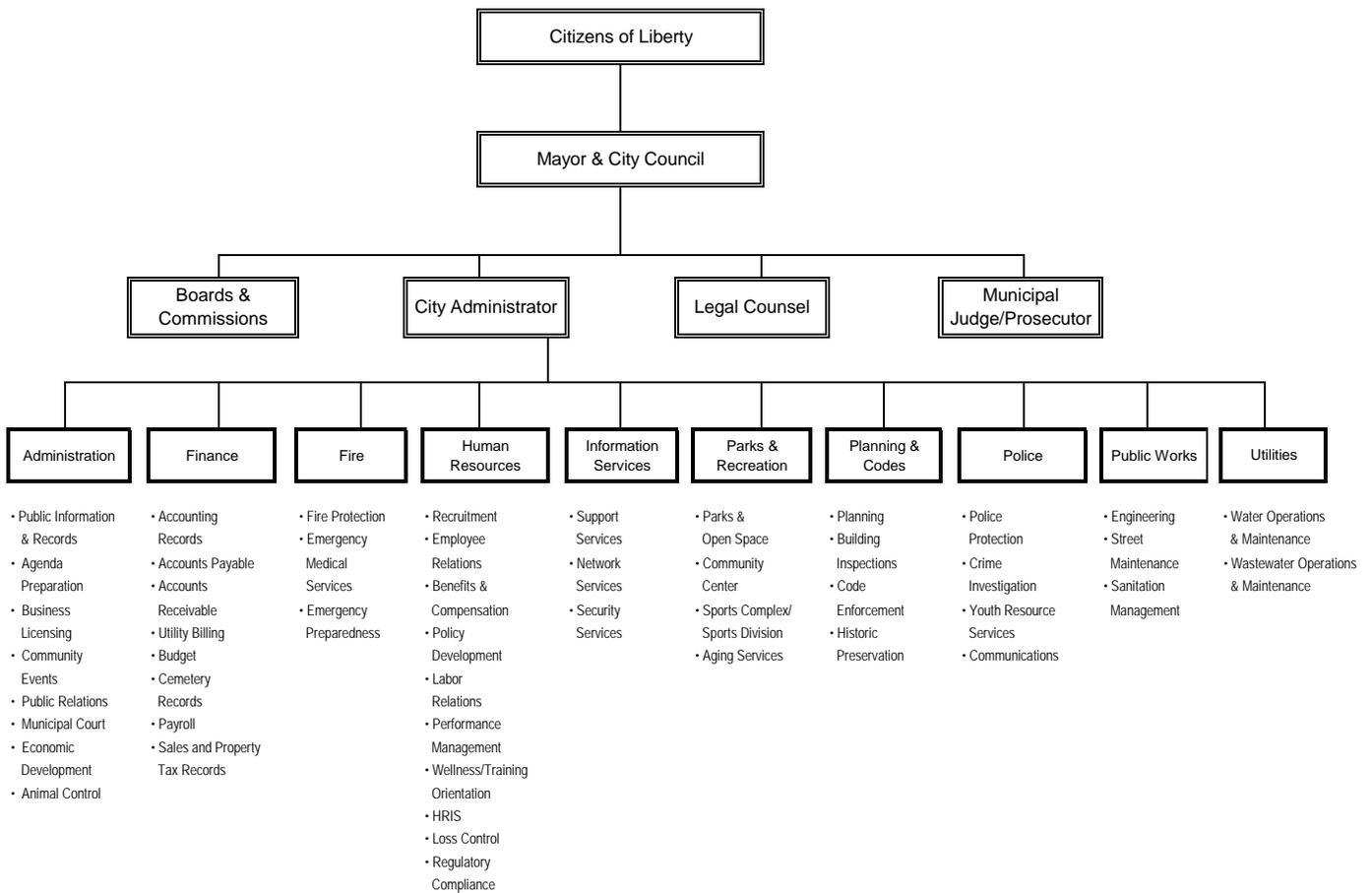
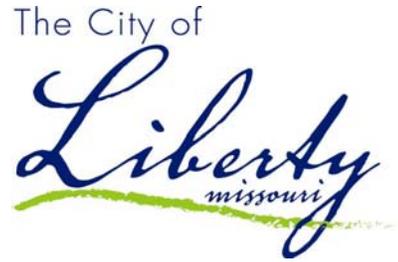
- Find additional methods to disseminate information throughout the City of Liberty working with our community partners like William Jewell College, Liberty Hospital, and the Liberty School District.
- Enhance programming on the City's cable channel.
- Provide additional opportunities for input from 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 7, 2015

Honorable Mayor and Members of the City Council:

For your consideration is the proposed 2016 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 2016. 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 2016, 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 2016 budget adoption. Attachments providing budgetary details are also provided.

**2016 HIGHLIGHTS**

For 2016, City revenues budgets are expected to show a continued growth with core revenues equaling and/or exceeding prior year levels. However, this improved revenue position has not kept pace with possible growth in expenditures. Confronted with this revenue reality, there could have been the temptation to categorically raise fees, property taxes and charges. Giving consideration to the impact on Liberty residents, care was taken to only address revenue adjustments when there were not any other options. Council could have raised City property tax rates to the maximum allowed under State law, but opted in 2015 to establish the levy rate at a tax neutral level, which resulted in a slight decrease in 2015 levy rates with no tax impact on existing assessment values. Aside from planned 2016 adjustments to water, wastewater and solid waste user fees, all other fees and charges assessed to Liberty residents will stay at 2015 levels.

With all necessary agreements and financing requirements finalized, the City saw the groundbreaking of the Liberty Commons redevelopment area. This \$80.6M retail redevelopment project, partially funded through Tax Incremental Funding/Community Improvement District/Transportation Development District assistance, is expected to open in late 2016. When opened, it will transform an underperforming and antiquated prime Liberty retail location with a variety of modern, national retail shops, restaurants and a hotel. Across all sales tax sources, the development is forecasted to provide the following net revenues:

	Based on Independent Economic Study						
	City General	Capital	Trans	Eco/Dev	Parks	Fire	
	50%	50%	50%	100%	50%	50%	
	1.0000%	0.5000%	0.5000%	0.3750%	0.2500%	0.2500%	Total
2016	94,849	47,425	47,425	71,137	23,712	23,712	308,260
2017	317,197	158,598	158,598	237,897	79,299	79,299	1,030,888
2018	348,263	174,131	174,131	261,197	87,066	87,066	1,131,854
2019	358,401	179,200	179,200	268,801	89,600	89,600	1,164,802
2020	363,026	181,513	181,513	272,270	90,757	90,757	1,179,836
2021	367,691	183,846	183,846	275,768	91,923	91,923	1,194,997
2022	373,223	186,612	186,612	279,917	93,306	93,306	1,212,976
2023	380,681	190,341	190,341	285,511	95,170	95,170	1,237,214

In November 2014, the voters approved a 3/8-cent Economic Development Sales Tax and a 5% Transient Guest Tax. The Transient Guest Tax will be used to support tourism within Liberty. While this new tax will be discussed further in this memo, its approval by the voters will provide for improved promotion of Liberty. The Economic Development Sales Tax will be used primarily to complete the construction of South Liberty Parkway and rehabilitate the Historic Liberty downtown infrastructure.

In 2015, the City issued \$12.985M in general obligation bonds, which partially funds the building of South Liberty Parkway – Phase II. Additionally, the City issued \$17.055M in special obligation bonds. Of that amount, \$10.5M is dedicated to South Liberty Parkway - Phase II, \$5.0M for the Downtown Reconstruction Project, \$1.4M for various Park improvement projects and \$100K will reimburse the General Fund for the 2015 purchase of police vehicles. The borrowing for South Liberty Parkway – Phase II and the Downtown Reconstruction Project will be paid back from the 3/8-cent Economic Development Sales Tax. The amount tied to Park improvements will be paid back from the Park Sales Tax Fund. All borrowings were issued with favorable long-term interest rates.

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

2016 will again show significant and exciting activity within the infrastructure services areas. Beyond those described above, the City will see the continuation of the South Liberty Interchange I-35 project, which is forecasted to be completed in early 2017. These items will be more fully discussed in the CIP section of this narrative.

**COMPENSATION DISCUSSION**

City services fall into four large service areas – **general municipal services – park services – utility services – infrastructure services**. General municipal and park services are personnel driven services and the majority of the associated budgets are represented by employee salaries and benefits. In order to address prior year revenue reductions, the City was required to reduce employee costs in order to minimize overall community service impacts. Starting in 2008 and continuing through 2010, City staffing levels were reduced, salary freezes were put in place, health insurance plans were reorganized and other benefits were eliminated. Since mid-2011, with revenues stabilizing/increasing and fund balance growing, Council has been able to transition compensation focus and has made measured, positive adjustments. In 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. In 2015, employees were provided a 3% salary increase. The 2016 budget includes allowances for an additional 3% adjustment. Beyond 2016, future compensation increases will require additional revenues from either existing or new sources.

**TOTAL BUDGET SUMMARY**

The following table presents the 2016 revenue, expenditures, and interfund transfers for the City's total proposed operating and capital budgets:

Fund	2016 Revenue	2016 Expenditures
General Fund	17,582,860	18,117,990
Limited Capital-Grant Funds	-	-
Transient Guest Tax Fund	181,440	141,160
Economic Development Sales Tax Fund	1,779,990	2,216,360
Economic Development Sales Tax Bond Fund	-	21,130,000
Capital Sales Tax Fund	2,470,440	2,448,720
Capital Construction Bond	-	2,642,810

Fund	2016 Revenue	2016 Expenditures
Transportation Sales Tax Fund	2,038,500	1,655,710
Park Sales Tax Fund	1,020,250	533,740
Park Sales Tax Bond Fund	-	570,000
Fire Sales Tax Fund	2,300,250	2,334,580
Cable System Fund	150	33,500
Park Operating Fund	3,451,280	3,803,020
Police Training Fund	12,840	17,450
Cemetery Maintenance Fund	45,350	75,420
Fairview Cemetery Trust Fund	8,000	-
Mt. Memorial Cemetery Trust Fund	100	-
Frank Hughes Memorial Trust	100	-
Loss Control Fund	68,640	100,400
Triangle TIF Phase A	824,630	755,640
Triangle TIF Phase B	828,270	510,440
Triangle TIF Project E	59,760	59,760
Triangle TIF Project E-1	247,470	247,470
Triangle TIF Project E-2	148,430	148,430
Triangle TIF Project E-4	11,740	11,740
Triangle TIF Project F	1,135,440	1,135,440
Triangle TIF CCHC	259,910	163,440
Triangle TIF Blue Jay Crossing	325,040	325,040
Roger's Plaza TIF	565,320	557,340
Liberty Commons TIF	841,410	14,791,160
Water Fund	5,353,270	5,182,920
Water Capital Fund	-	937,500
Wastewater Fund	8,284,210	8,144,180
Wastewater Capital Fund	357,080	914,880
Wastewater WWTP Fund	61,448,040	58,810,870
Solid Waste Fund	1,573,170	1,572,660
Total Before Transfers	113,223,380	150,089,770
<u>Interfund Transfers</u>		
General Fund	613,530	47,750
Transient Bed Tax Fund	-	2,000
Economic Development Sales Tax Fund	430,000	-
Transportation Fund	-	538,010
Capital Sales Tax Fund	-	103,010
Capital Construction Bond	-	-
Park Sales Tax	-	367,890
Park Operating Fund	430,740	79,000
PFA Construction-Sports Complex	10,000	-
Frank Hughes Memorial Trust	-	100
Fire Sales Tax	-	336,510
Cemetery Maintenance Fund	49,250	57,750
Fairview Cemetery Fund	-	1,400
Mt. Memorial Fund	-	100
Water Fund	-	244,000
Water Capital Fund	244,000	-
Wastewater Fund	-	-
Wastewater Capital Fund	-	162,820
Wastewater WWTP Fund	162,820	-
Total Transfers	1,940,340	1,940,340
Total Including Transfers	115,163,720	152,030,110

The expenditure budget totals are influenced by usage of 2015 bond/loan funds in 2016 for the South Liberty Parkway and Downtown Rehabilitation projects within the Economic Development Sales Tax Fund, Wastewater Treatment Plant expenditures, and construction costs associated with the Liberty Commons retail site. On an ongoing basis and negating one-time expenditures, the City expenditure budget is approximately \$55 million.

## GENERAL FUND

As noted previously, development of the General Fund budget has and will continue to be a challenge. The City 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 provide additional revenue support.

The 2016 General Fund Budget does represent a positive budget, with revenues of \$18,196,390 and expenditures of \$18,165,740.

The following provides budgetary detail and discussion on the 2016 General Fund.

### Revenues Comparative Table

	2014 Actual	2015 Forecast	Proposed 2016 Budget
Property	4,451,881	4,241,893	4,236,480
Franchise Fees	3,826,361	3,773,670	3,850,000
Sales Taxes	3,913,090	4,092,270	4,350,560
Other Taxes	1,205,247	1,255,500	1,267,500
Licenses & Permits	394,857	408,050	462,500
Operating Grants	470,409	473,663	491,030
Charges for Services	1,071,723	1,253,237	1,315,790
Interest	12,702	15,000	20,000
Fines	596,860	553,000	533,000
Miscellaneous	237,662	280,995	187,600
One Time	135,000	395,370	585,000
Transfers In	1,150,200	917,920	896,930
<b>Total</b>	<b>17,465,992</b>	<b>17,660,568</b>	<b>18,196,390</b>

### Discussion

2016 General Fund Revenue Highlight:

- All revenues are believed to be realistically budgeted.
- Total budgeted 2016 revenues show a favorable balance of \$536,000 when compared to the 2015 forecast.
- Budgeted 2016 core revenues show a favorable balance of \$367,000 when compared to the 2015 forecast.
  - Core revenues are all revenues exclusive of one-time revenues and transfers-in from other funds.
- Property taxes for 2016 are budgeted at an unfavorable level when compared to 2015.
- 2016 Sales Tax Revenue budget of \$4,350,560 is \$258,300 favorable to the 2015 forecast.
  - The 2016 budget reflects a mature sales tax base within the City of Liberty showing some growth and included the impact of Liberty Commons opening in late 2016.
- 2016 Franchise Fees set at \$3,850,000 are favorable to the 2015 forecast by \$76,330.
  - Projections include increased electrical franchise fees from the expansion of the auto supply plants in Liberty.
  - As is the case with the two above items, revenues are dependent on weather.
    - Warm winter equals reduced natural gas revenues.

- A cooler summer equates to lower summer air conditioning costs and reduced electrical franchise fees.
- 2016 transfers in of \$896,930 shows a decrease of \$20,990 from the 2015 forecast.
- A \$283,400 budget for Utility Overhead Fees reflects calculations of non-direct allocated expenditures paid in the General Fund for support of the Water and Sanitary Sewer Funds.
  - In the past, this revenue item was based on a percentage of utility fund revenue.

**Expenditures**  
**Comparative Table**

	<u>2014 Final</u>	<u>2015 Forecast</u>	<u>Proposed 2016 Budget</u>
<u>General Fund Recap</u>			
Salaries and Benefits	12,393,205	12,627,457	13,257,370
Non-Salary Expenses	4,028,915	4,246,139	4,001,420
Capital Expenditures	1,359,715	1,161,977	906,950
Total General Fund	<u>17,781,835</u>	<u>18,035,574</u>	<u>18,165,740</u>
<u>Department Recap</u>			
Mayor and Council	128,590	141,700	150,960
Administration	1,115,673	1,331,967	1,146,650
Human Resources	244,036	240,454	248,440
Finance	761,548	699,038	711,510
Police	6,181,495	5,272,043	5,526,720
Fire	4,439,807	4,505,581	4,833,420
Aging Services	310,373	348,244	406,640
Public Works	2,361,249	2,404,813	2,425,990
Planning	598,519	638,822	684,400
Information Services	1,288,601	2,328,162	1,995,860
City Wide	351,943	124,750	35,150
Total	<u>17,781,835</u>	<u>18,035,574</u>	<u>18,165,740</u>

**Discussion**

The proposed 2016 General Fund Budget is set at \$18,165,740. Like prior year budget submittals, staff was not asked to submit an “optimal budget” (defined as a budget that addresses new program and additional staffing), as we knew that 2016 revenue constraints did not allow for such considerations.

As such the 2016 General Fund Budget should be considered a “maintenance of effort” budget. Services provided in 2015 will be maintained in 2016. Beyond added IT efficiencies, no new programs are contemplated.

The following prioritizations were made within the 2016 budget:

- As employees are our primary service providers and quality employees equate to quality services, the Management Team was determined to make all efforts to retain existing staff and felt that providing an employee compensation increase in 2016 was a priority.
- Compensation budget elements
  - Proposes a 3% salary adjustment
  - Assumes a 5% mid-year cost increase for health insurance/other benefits and maintains the same cost-sharing relationship as 2015
  - Assumes that Workers Compensation Insurance costs will increase by 14%
- 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
  - Five currently vacant positions were programmed to remain vacant in 2016
    - 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 2016, but could result in service disruptions if required to continue beyond 2016
  - Establishes a 2017 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 the absence of those items happening, there will be a need in the future to reduce the services and programs that we now offer. This last action would not be desirable for a first-class city such as ours to take.

**Fund Balance Comparative Table**

	2014 Final	2015 Forecast	Proposed 2016 Budget
<u>Revenues</u>			
Total Current Core Revenue	15,827,652	16,247,278	16,714,460
From Transfers In	1,150,200	917,920	896,930
Total Core Revenue with Transfers In	16,977,852	17,165,198	17,611,390
From One Time	488,141	495,370	585,000
Total Revenue	<u>17,465,993</u>	<u>17,660,568</u>	<u>18,196,390</u>
<u>Expenditures</u>			
Salary and Non-Salary Expenditures	16,380,574	16,825,846	17,211,040
Capital Expenditures	1,353,511	1,161,977	906,950
Total Expenditure and Transfers	<u>17,781,835</u>	<u>18,035,573</u>	<u>18,165,740</u>
 Total Revenue Less Total Expenditures and Transfers	 <u>(315,842)</u>	 <u>(375,005)</u>	 <u>30,650</u>
 Unassigned Fund Balance	 <u>3,639,568</u>	 <u>3,371,798</u>	 <u>3,370,448</u>
 Fund Balance Percentage With Loss Control - Unassigned	 <u>22%</u>	 <u>20%</u>	 <u>20%</u>

**Discussion**

Ending fund balance represents a fiscal safeguard in the event of unforeseen expenditures or the permanent loss of revenues. It is a bridge that allows for either the continuation of current services (unforeseen expenditures) or transition to new revenue realities (permanent loss of revenues). To this end, the City Council has approved a fund balance range of 18% to 22% of revenues, with a goal of maintaining 20%. The 2016 budget is at the desired 20% level.

Additional information can be found at <http://www.ci.liberty.mo.us/DocumentCenter/View/20858>.

**PARK OPERATING FUND**

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

**Comparative Table**

	<u>2014 Final</u>	<u>2015 Forecast</u>	<u>Proposed 2016 Budget</u>
<u>Revenues</u>			
Property Tax	783,177	768,365	768,380
Grants	-	10,000	-
Sports Complex / Sports Programs	1,019,533	944,280	1,065,800
Community Center	1,356,562	1,427,715	1,536,150
Charges for Services	14,255	13,408	14,000
Miscellaneous/Other	143,678	605	66,950
Transfer from the Cemetery Maintenance Fund	47,750	47,750	57,750
Park Sales Tax Transfer	358,423	494,947	367,890
Transfer in from the Trans Sales Tax Fund	-	5,000	5,000
Frank Hughes Library Interest	114	59	100
<b>Total Revenues</b>	<b><u>3,723,492</u></b>	<b><u>3,712,129</u></b>	<b><u>3,882,020</u></b>
<b>Total Resources</b>	<b><u>4,177,508</u></b>	<b><u>4,311,586</u></b>	<b><u>4,362,978</u></b>
<u>Expenditures</u>			
Administration			
Employee Compensation	267,535	274,666	277,810
Non-Salary	80,657	77,331	77,270
Transfers	69,000	69,000	69,000
Frank Hughes Library			
Non-Salary	2,295	1,203	1,110
Park Maintenance			
Employee Compensation	450,300	448,869	509,930
Non-Salary	161,344	151,440	170,430
Sports Programs			
Employee Compensation	466,355	559,565	572,320
Non-Salary	634,763	597,318	586,590
Transfers Out to Park Operations	-	-	-
PFA Transfers	10,000	10,000	10,000
Community Center			
Employee Compensation	824,340	958,832	962,260
Non-Salary	611,462	682,404	645,300
Transfers Out to Park Operations	-	-	-
<b>Total Expenditures</b>	<b><u>3,578,051</u></b>	<b><u>3,830,628</u></b>	<b><u>3,882,020</u></b>
Revenue Over/(Under) Expenditures	<u>145,441</u>	<u>(118,499)</u>	<u>-</u>
Unreserved Ending Fund Balance	<u>599,457</u>	<u>480,958</u>	<u>480,958</u>
Fund Balance Percent - % Revenue	<u>16%</u>	<u>13%</u>	<u>12%</u>

**Discussion**

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

This operational budget should also be considered a "maintenance of effort" budget. While basic services are being maintained and being refined to be more efficient, no service expansions have been funded. Certain park improvements are being made in 2016 through the Park Sales Tax budget. Those capital items will be discussed in that section.

### **Parks Accounting**

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

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

### **Parks Department Priorities**

The following summary provides the 2016 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
- Continue Parks Fund and Park Sales Tax budgets into a unified resource
- Continue to complete in-house and capital projects that address deferred maintenance items
- Continue to use partnerships and alliances as leverage to enhance programs and services
- Complete the design of priority trails and greenways system segments.
- Identify funding for the rejuvenation of three parks

### **Financial**

The 2016 Parks Fund is balanced. Revenues and expenditures are budgeted at \$3,882,020. The 2016 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 2016 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 2016 budget is at the desired level of 12%.

Additional information can be found at <http://www.ci.liberty.mo.us/DocumentCenter/View/20859>.

### **CAPITAL IMPROVEMENT PROGRAM (CIP)**

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

The City has constructed the CIP to encompass a five-year period. It attempts to reconcile the voter communications made at the time of the November 2008 election, which authorized the extension of the sales tax funding sources, to current economic realities, infrastructure requirements and grant opportunities. Further, the CIP blends a mix of pay-as-you-go projects with long-term bonding. While establishing a five-year spending plan, it also provides for the 2016 budget and commits the City to multi-year spending requirements beyond the five years.

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

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

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

Projects from the Transportation and Capital Sales Tax Funds total \$24.180 million and are:

\$12.807M - Pay As You Go

\$6.884M - Street Restoration/General Transportation Improvements

\$1.975M - Public Works Equipment – Building Maintenance

\$1.361M - Flintlock Loan Payback to MoDOT

\$1.348M - Storm Water Improvements

\$0.650M - Project Contingencies – Conistor Street

\$0.350M - City Landscaping and Beautification Funds

\$0.239M - KCATA

\$2.643M - Bond Projects

\$2.643M - General Contingency

\$2.562M - Transfers Out

\$2.150M - To the Eco/Devo Sales Tax Fund for SLP2 debt service

\$0.412M - To the General Fund to Support Street Maintenance General Fund Costs

\$6.168M - Debt Service Costs

Projects from the Economic Development Sales Tax Fund are:

\$26.700M - Bond Projects

\$21.700M - South Liberty Parkway Phase II

\$5.000M - Downtown Reconstruction Project

One item not noted above, since the 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 under construction. Once completed in 2017, this rebuilt interchange will complement the City's construction of South Liberty Parkway Phase II 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. 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.

Authorization for the Roadway Development Tax lapses in 2015. Council has not opted to seek voter approval to renew that tax.

The following provides budgetary detail and discussion on the 2016 Transportation Sales Tax Fund.

## Comparative Table

	2014 Final	2015 Forecast	Proposed 2016 Budget
Beginning Fund Balance	5,663,163	1,062,660	919,318
<u>Revenues</u>			
Transportation Sales Tax	2,104,315	2,230,710	2,373,320
Sales Tax Transfer	(286,756)	(284,770)	(334,820)
Roadway Development Tax-Residential	18,841	20,000	-
Roadway Development Tax-Commercial	12,884	20,000	-
Roadway Development Tax-Industrial	4,786	-	-
Interest	4,357	6,000	-
Interest Restricted	12	-	-
Miscellaneous Income	626	-	-
Total Revenues	1,859,065	1,991,940	2,038,500
Total Resources	7,522,228	3,054,600	2,957,818
<u>Expenditures</u>			
<u>Debt Service</u>			
Road Development Bond Principal	1,470,000	1,510,000	1,355,000
Road Development Bond Interest	128,900	76,850	27,100
Principal	-	-	30,000
Interest	91,497	130,710	130,260
Service Fees	213	500	500
Total Debt Service	1,690,610	1,718,060	1,542,860
<u>Pay-As-You-Go</u>			
Legal Fees	-	1,482	-
South Liberty Interchange Payment to MoDOT	4,200,000	-	-
City Landscaping Funds - Parks	13,658	15,000	15,000
City Landscaping Funds - Transfer to Parks	-	5,000	5,000
City Transportation Enhancement Funds	1,500	98,500	50,000
KCATA Bus Service	41,000	43,220	47,850
Total Capital Outlay	4,256,158	163,202	117,850
<u>Transfers Out</u>			
Transfer to Eco/Devo Sales Tax Fund for SLP2	-	-	430,000
Transfer to General Fund	512,800	254,020	103,010
Total Expenditures and Transfers	6,459,568	2,135,282	2,193,720
Total Revenue Over(Under) Expenditures	(4,600,503)	(143,342)	(155,220)
Total Ending Fund Balance	1,062,660	919,318	764,098

## Discussion

### Committee Coordination

The 2016 Transportation Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found the budget submittal consistent with voter intent.

## **2016 Financial**

Sales tax revenues within any of the Special Purpose Sales Tax Funds are generated on a smaller retail base than the General Sales Tax. These revenues do not include sales tax collections from domestic utilities. For 2016, sales tax revenues are budgeted at \$2,038,500.

Total expenditures and transfers out are proposed to be \$2,193,720 and are comprised of required **final** debt service expense for the 2005 Roadway Development bonds in the amount of \$1,382,100, \$160,260 in debt service for the South Liberty Interchange Bond, City landscaping funds at \$20,000, Street/Transportation Enhancement funds at \$50,000 and KCATA bus service contract support of \$47,850. Transfers out to other funds amount to \$533,010. Of that amount, \$430,000 is transferred to the Economic Development Sales Tax Fund as a resource for that fund debt service payments attached to the South Liberty Parkway – Phase II project. An additional transfer out in the amount of \$103,010 provides resources to the General Fund for public works functions paid from the General Fund.

Proposed expenditures are unfavorable when compared to budgeted revenues in the amount of \$155,200. This is a planned action and will leave a projected ending fund balance of \$764,098. This fund balance must be carried over into 2017 and be utilized for future debt service payments and possible KCATA cost increases.

## **CAPITAL FUND**

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

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

### **Comparative Table**

	2014 Final	2015 Forecast	Proposed 2016 Budget
Beginning Fund Balance	10,260,889	7,799,735	6,099,682
<u>Revenues</u>			
Sales Tax	1,824,317	1,945,940	2,038,500
Federal Grants	289,808	214,874	-
Road Levy Funds	404,055	324,515	399,941
Interest	35,480	29,101	15,000
Sale of Public Property	18,580	-	-
Special Assessments	7,050	17,239	17,000
Total Revenues	2,579,289	2,531,669	2,470,441
<u>Expenditures</u>			
Capital Engineer	65,868	67,885	70,030
Street Maintenance Supplies	183,293	148,075	150,000
Public Works Equipment	371,771	436,666	395,000
Street Restoration - Overlay	672,061	1,175,910	879,260
General Transportation Improvements	52,000	100,000	100,000
Storm Water Funding	64,697	520,105	269,600
Debt Service Payments	549,498	572,330	584,830
Other	426,571	166,123	-
Bond Projects	2,654,683	1,044,630	2,642,810
Transfers to the General Fund	-	-	103,010
Total Expenditures	5,040,442	4,231,722	5,194,540
Ending Fund Balance	7,799,735	6,099,682	3,375,584

**Committee Coordination**

The 2016 Capital Sales Tax budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent. Liberty Road District #5 board members approved the Road District budget, which contains the transfers into the Capital Sales Tax Fund.

**2016 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 2016 resources for the Capital Sales Tax from all sources are budgeted at \$2,470,440. Capital Sales Tax revenues account for \$2,038,500 of the total. Combined County Road Levy and Road District revenues are anticipated to be \$399,940.

Total proposed expenditures from all sources for 2016 are \$5,194,540. Of that amount, Pay-As-You Go expenditures, inclusive of street maintenance expenditures and debt service payments, amount to \$2,551,730. Projected projects funded from prior year bonds total \$2,642,810. These remaining bond funds need to be closed out by December 2016.

Income unfavorable to expenditures will show a combined deficit of (\$2,724,100). 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 \$3,375,584. 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

	2014 Final	2015 Forecast	Proposed 2016 Budget
<u>Revenues</u>			
Fire Sales Tax	1,052,441	1,115,360	1,186,660
Sales Tax Transfers	(140,362)	(142,390)	(167,410)
Interest	3,734	1,500	1,000
Sale of Public Property	5,600	105,000	15,000
Miscellaneous Revenue (Hosp. Contract)	30,000	30,000	30,000
Lease Proceeds	2,524,000	-	1,235,000
<b>Total Revenues</b>	<b>3,475,413</b>	<b>1,109,470</b>	<b>2,300,250</b>
<u>Expenditures</u>			
Building Maintenance	-	49,498	4,000
Minor Equipment	-	26,955	89,900
Cost of Issuance 2014 Lease	12,723	-	-
Lease Principal 2014 Pumpers	-	159,000	205,000
Lease Interest 2014 Pumpers	-	30,250	35,420
Lease Principal 2011 Ambulance	79,236	81,630	84,100
Lease Interest 2011 Ambulance	6,755	4,360	1,890
Lease Principal 2012 Ladder Truck(Aerial)	106,689	109,080	111,620
Lease Interest 2012 Ladder Truck(Aerial)	14,961	22,070	19,530
Lease Principal 2012 Tanker Truck	29,638	30,230	30,940
Lease Interest 2012 Tanker Truck	1,738	2,170	1,460
Vehicles - Other	-	-	66,280
Vehicles - Pumpers (3)	-	1,906,893	-
Capital Equipment	52,434	-	250,000
Construction	-	625,400	1,235,000
Construction Lease Principal 2014	-	50,000	64,000
Construction Lease Interest 2014	-	9,500	11,120
Construction Lease Principal - 2016	-	-	102,400
Construction Lease Interest -2016	-	-	21,920
General Fund Transfer	285,000	285,000	336,510
<b>Total Expenditures</b>	<b>589,173</b>	<b>3,392,036</b>	<b>2,671,090</b>
<b>Total Revenue Over(Under) Expenditures</b>	<b>2,886,240</b>	<b>(2,282,566)</b>	<b>(370,840)</b>
<b>Projected Ending Available Fund Balance</b>	<b>3,508,795</b>	<b>1,226,229</b>	<b>855,389</b>

## Discussion

### Committee Coordination

The 2016 Fire Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent.

### 2016 – 2020 CIP Expenditures

\$7.79M – Total Expenses

- \$1.50M - Transfer to the General Fund - continuation of salary support
- \$1.36M – Fire station construction projects
- \$1.20M – 2015 purchase of three fire pumpers debt service - 2023 pay-off
- \$1.13M – Debt service on construction projects at fire stations
- \$0.70M – Capital equipment
- \$0.67M – 2017 ambulance purchase debt service – 2021 pay-off
- \$0.66M – 2012 purchase of fire ladder truck debt service - 2022 pay-off
- \$0.22M – Fire vehicle purchases
- \$0.15M – Minor equipment
- \$0.09M – 2011 ambulance purchase debt service – 2016 pay-off
- \$0.07M – 2012 purchase of fire tanker truck debt service - 2017 pay-off
- \$0.04M – Building maintenance

## **Financial**

The 2016 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 2016 Fire Sales Tax revenue budget is established at \$2,300,250 and is comprised of \$1,019,250 in sales tax revenues, \$1,235,000 in bonds/lease construction proceeds, \$15,000 from the sale of retired equipment and \$30,000 from Liberty Hospital.

Budgeted expenditures and transfers total \$2,671,090. They are comprised of \$689,400 in debt service payments, a \$336,510 transfer into the General Fund to support fire staffing, \$1,235,000 in bond expenditures for Fire Department construction projects and \$441,180 for the acquisition of a fleet vehicle, other capital equipment and building maintenance.

Comparing revenues to expenditures, you will find an unfavorable balance of (\$370,840). This represents a planned use of available fund balance,

The 2016 anticipated fund balance is \$855,389. That amount will be carried over for future year usage.

## **PARK SALES TAX FUND**

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

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

The following provides budgetary detail and discussion on the 2016 Parks Sales Tax Fund Pay-As-You-Go sub-fund.

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

	2014 Final	2015 Forecast	Proposed 2016 Budget
<u>Revenues</u>			
Sales Tax	1,055,441	1,096,730	1,186,660
Sales Tax Transfers	(140,359)	(151,264)	(167,410)
Interest	1,476	2,005	1,000
Sale of Public Property	-	10,250	-
Misc	16	2,750	-
MO Dept of Conservation Grant	-	58,500	-
Healthy Communities Project Local Grants	15,000	15,000	-
<b>Total Revenues</b>	<b>931,575</b>	<b>1,033,971</b>	<b>1,020,250</b>
<u>Pay-As-You-Go Expenditures</u>			
Park Fund Transfer - Parks	190,099	177,322	260,120
Park Fund Transfer - Community Center	106,072	99,549	4,660
Park Fund Transfer -Sports Complex	62,252	218,076	103,110
2015 Special Obligation Bond Interest	-	-	80,000
2015 Special Obligation Bond Principal	-	-	34,240
CC Lease Interest	23,313	19,800	15,000
CC Lease Principal	158,000	160,000	160,000
Financial Services	217	-	-
Community Center Feasibility Study	4,800	-	-
Healthy Communities Project	25,000	25,000	-
Trail System Maintenance	-	128,420	50,000
Clay Ridge Trail Connection	13,315	-	-
Project: Trail design and Costing	-	75,000	-
Project: LCC Flooring Replacement	-	70,200	-
Project: Land Acquisition (neighborhood park)	-	42,049	-
Project: Bennett and City Park planning	-	39,000	-
Vehicles	-	27,570	-
Sportsfield Equipment (61)	-	18,621	52,000
Capital Equipment	119,557	-	47,500
Capital Sales Tax Fund Repayment	-	-	95,000
<b>Total Expenditures</b>	<b>702,625</b>	<b>1,100,606</b>	<b>901,630</b>
<b>Total Revenue Over(Under) Expenditures</b>	<b>228,951</b>	<b>(66,635)</b>	<b>118,620</b>
<b>Total Ending Fund Balance</b>	<b>553,424</b>	<b>486,789</b>	<b>605,409</b>

**Discussion**

**Committee Coordination**

The 2016 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.

**2016 – 2020 CIP Expenditures**

\$4.20M – Total Expense

- \$1.65M - Transfer to Park Fund – continuation of operational support
- \$0.62M – Special Obligation Bond Debt Service
- \$0.53M – Community Center lease – paid off in 2018
- \$0.42M – Trail System Maintenance
- \$0.16M – Vehicles
- \$0.15M – Outdoor Pool Improvements

**2016 – 2020 CIP Expenditures – Cont.**

- \$0.15M – Technology Upgrades
- \$0.15M – Sports Field Equipment
- \$0.14M – Capital Equipment
- \$0.13M – Natatorium Air Quality Improvements
- \$0.10M – HVAC/Roof loan payment to Capital Sales Tax

**Financial**

The 2016 Parks Sales Tax Revenue budget is established at \$1,020,250. Of that amount all but \$1,000 in anticipated interest income comes from sales tax revenues.

2016 budgeted expenditures and transfers total \$901,630. Funds in the amount of \$367,890 will be transferred out to the Park Fund to support those operations. Also funded is \$175,000 for the required Community Center expansion debt service bond payment. \$95,000 will be used to make the final repayment to the Capital Sales Tax fund for borrowings associated with the HVAC/roof repair undertaken in prior years. \$114,240 will be expended on debt service attached to the 2015 SO bonds. \$149,500 will be used for Park system improvements, vehicles and equipment.

Projected income is unfavorable to expenditures and this fund will operate with a \$118,620 surplus. Year-end fund balance is projected to be \$605,409.

**Bond Fund Comparative Table**

	2015 Forecast	Proposed 2016 Budget	2017 Projection	2018 Projection
Bond Proceeds	1,403,290	-	-	-
<u>Expenditures</u>				
Bond Projects:				
SO Project: Sports Complex field Improvements	-	220,000	-	-
SO Project: Trail entry reconstruction	-	50,000	-	-
SO Project: Shade and fountains at FBSC	-	95,000	-	-
SO Project: Operations facility, phase 1	-	-	150,000	-
SO Project: LCC audio/lighting replace	-	105,000	-	-
SO Project: Stocksdale Park rest room	-	100,000	-	-
SO project: Sprayground replacement	-	-	200,000	-
SO Project: Soccer venue improvements	-	-	250,000	-
SO Project: Playground addition	-	-	-	100,000
Contingency	-	-	-	113,198
Total	-	570,000	600,000	213,198
Bond Cost of Issuance	20,092	-	-	-
Total Costs	20,092	570,000	600,000	213,198
Proceeds Favorable/(Unfavorable) to Expenses	1,383,198	(570,000)	(600,000)	(213,198)
Ending Fund Balance	1,383,198	813,198	213,198	-

**Committee Coordination**

The 2016 Parks Sales Tax Bond Fund budget was reviewed by the Citizens Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent. This budget was also reviewed and recommended by the Liberty Park Board.

**ECONOMIC DEVELOPMENT SALES TAX FUND**

Authorized under RSMo 67.1305 and approved by Liberty voters on November 4, 2014 at 3/8-cent 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. This funding source will also be used to support both internal and external costs associated with economic development.

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

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

**Discussion**

**Committee Coordination**

The 2016 Economic Sales Tax Budget (both the Pay-As-You-Go and Bond sub-funds) was reviewed by the Liberty Economic Development Sales Tax Board. That board found said submittal consistent with voter intent.

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

Pay-As-You-Go Funding	Voter Program			
	Total	Program Total	2015 Forecast	2016 Budget
<u>Revenues</u>				
Sales Taxes	33,266,650	38,022,768	1,050,950	1,779,990
New Sales Taxes - Liberty Commons	-	5,513,931	-	-
Transfer In From The Transportation Sales Tax Fund	8,600,000	8,600,000	-	430,000
<b>Total Revenues</b>	<b>41,866,650</b>	<b>52,136,699</b>	<b>1,050,950</b>	<b>2,209,990</b>
<u>Expenditures</u>				
LEDC:				
Health Insurance	-	441,897	12,817	15,970
Dental Insurance	-	360	360	-
Vision Insurance	-	220	220	-
Partnership-Community Growth	-	1,577,120	55,000	56,650
<b>Total</b>	<b>-</b>	<b>2,019,597</b>	<b>68,397</b>	<b>72,620</b>
Eco-Devo Administration:				
Eco Devo Manager's Office	-	5,448,775	-	202,780
Other Eco/Dev Fees	-	24,500	24,500	-
<b>Total Economic Development Support Expenditures</b>	<b>2,723,960</b>	<b>7,492,871</b>	<b>92,897</b>	<b>275,400</b>

	Voter Program		2015 Forecast	Proposed
	Total	Program Total		2016 Budget
<b><u>Debt Service Expenditures</u></b>				
GO Bond Principal - SLP	18,273,890	12,985,000	-	470,000
GO Bond Interest -SLP	-	4,677,430	-	432,780
SO Bond Principal - SLP	13,140,260	10,480,000	-	415,000
SO Bond Interest - SLP	-	3,474,215	-	284,990
SO Bond Principal - Downtown	7,393,900	5,080,000	-	200,000
SO Bond Interest - Downtown	-	1,685,350	-	138,190
<b>Total Debt Service</b>	<b>38,808,050</b>	<b>38,381,995</b>	<b>-</b>	<b>1,940,960</b>
Total Expenditures	41,532,010	45,874,866	92,897	2,216,360
Revenues Favorable/(Unfavorable) to Expenditures	334,640	6,261,833	958,053	(6,370)
Ending Fund Balance	334,640	6,261,833	958,053	951,684

**Bond Sub-Fund Comparative Table**

Bond Proceeds	Voter Program		2015 Forecast	Proposed	
	Total	Program Total		2016 Budget	2017 Projection
<b><u>Revenues</u></b>					
Total Bond Proceeds	27,115,000	28,961,550	28,961,550	-	-
<b><u>Expenditures</u></b>					
South Liberty Parkway	21,700,000	21,700,000	1,520,000	16,480,000	3,700,000
Downtown	5,000,000	5,000,000	350,000	4,650,000	-
Cost of Issuance	415,000	446,260	446,260	-	-
<b>Total Bond Expenditures</b>	<b>27,115,000</b>	<b>27,146,260</b>	<b>2,316,260</b>	<b>21,130,000</b>	<b>3,700,000</b>
Ending Fund Balance	-	1,815,290	26,645,290	5,515,290	1,815,290

**2016 Financial**

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

Sales Tax revenues are anticipated to be \$1,779,990 in 2016 revenues. The sales tax revenues will be used to pay bond debt and City economic development expenses. Supplementing sales tax revenues will be a \$430,000 annual Transfer In from the Transportation Sales Tax Fund. This revenue source is 100% dedicated to pay bond debt associated with the South Liberty Parkway Phase II project. The total revenue budget for 2016 is \$ 2,209,900.

Adding to the sales tax capacity will be the impact of the Liberty Commons retail development. Over the life of the sales tax, Liberty Commons is projected to add \$5.858M in revenues. These revenues will be available for additional economic development support in future years. Total revenues over the life of this sales tax are expected to be \$52,137,000. Discussion with our voters spoke to total revenues of \$41,867,000. The City anticipates \$10,270,000 in improved revenues.

Support for both internal (the Economic Development Manager's Office) and external (Liberty Economic Development Corporation) will be paid from this budget source in 2016 and beyond. Total economic development support expenditures are budgeted at \$275,400 in 2016.

With the issuance of General and Special Obligation bonds applicable to the South Liberty Parkway Phase II and Downtown Reconstruction projects, the City will be incurring debt service expenses. While the debt associated with

General Obligation bonds are normally paid back by a property tax debt levy, these bonds will be paid back by sales tax revenues from this fund. The 2015 bonds were issued in a very favorable market and interest rates were below the levels anticipated in the City's election conversations with the voters. The net result was the ability for the City to issue additional bonds as to provide additional project funds of \$1.8M. This was done at a lower interest pay back cost. As shown above, the City anticipated total debt service over the life of the bonds of \$38.8M. Actual debt service costs will be \$38.4M. Debt service expense for 2016 will be \$1,940,960. Total expenditures for the Economic Development Sales Tax Fund are budgeted at \$2,216,360.

The 2016 ending fund balance is projected to be \$951,684. This fund balance can be held for future debt service payments or used for additional economic development support. Based on improved revenues and reduced debt service expenses offset by increased economic development support expenses, the sales tax program is forecasted to show a life-to-date ending balance of \$6,262,000. This is an improvement when compared to the original forecast of \$335,000. These additional resources can be used for future economic development support.

Additional information can be found at <http://www.ci.liberty.mo.us/DocumentCenter/View/20871>

**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 rooms paid by the transient guests of hotels and motels situated in the City of Liberty. The revenues from the Transient Guest Tax will support tourism.

**Comparative Table**

<u>Transient Guest Tax</u>	<u>2015 Budget</u>	<u>2015 Forecast</u>	<u>Proposed 2016 Budget</u>
Beginning Fund Balance	-	-	72,080
<u>Revenues</u>			
Transient Guest Tax Revenues	126,000	137,110	181,440
Total Revenues	126,000	137,110	181,440
<u>Expenses</u>			
HDLI Contract	30,000	30,000	30,000
City Collection Costs	2,000	2,000	3,630
Festival Overtime	19,030	19,030	19,030
Celebration Liberty Fireworks	10,500	10,500	10,500
4th of July Event Insurance	3,500	3,500	3,500
Contingency	60,970	-	76,500
Total Expenses	126,000	65,030	143,160
Revenue Favorable/(Unfavorable) to Expenses	-	72,080	38,280
Ending Fund Balance	-	72,080	110,360

**Financial**

The Transient Guest Tax did not become effective until April 1, 2015. In 2016, the tax is expected to generate \$181,440 in revenues. Expenditures are anticipated to be \$143,160. \$65,030 of that amount reflects programmed tourism expenditures. \$76,500 of the total expenditure budget is being held in contingency and will be allocated to other tourism purposes in 2016.

**ENTERPRISE FUNDS**

The City of Liberty has three enterprise funds: Water Fund, Wastewater Fund, and Sanitation Fund. The following provides narrative on the 2016 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

	2014 Final	2015 Forecast	Proposed 2016 Budget
Rate Increase		2.00%	6.90%
	<u>Operating Revenue</u>		
User Fee Income	4,766,839	4,664,076	5,272,070
Interest Expense	8,620	4,444	4,600
Other Income	130,733	87,529	76,600
Capital Contributions - Non Cash total	31,348	-	-
	<u>4,937,540</u>	<u>4,756,049</u>	<u>5,353,270</u>
Total Expense	5,992,200	6,162,660	5,426,920
Less: Interest Expense	100,259	88,824	74,500
Less: Depreciation/Amortization	1,096,835	1,080,000	1,080,000
Less: Capital	1,187,620	1,183,500	244,000
Operating Expense	<u>3,607,486</u>	<u>3,810,335</u>	<u>4,028,420</u>
Operating Income	<u>1,330,054</u>	<u>945,714</u>	<u>1,324,850</u>
Operating Income For Ratio Calculation	<u>1,298,706</u>	<u>945,714</u>	<u>1,324,850</u>
Total Debt + Interest	<u>545,259</u>	<u>558,079</u>	<u>560,260</u>
Debt Ratio	238%	169%	236%
Ending Combined Cash	1,232,855	831,954	415,044
45 days Cash Out Flow	603,538	626,629	535,922
Total Operating Revenue	<u>4,903,828</u>	<u>4,756,049</u>	<u>5,353,270</u>
	<u>Operating Expenses</u>		
Total Finance Utility Billing	277,470	319,214	345,570
Total Water System Maintenance	992,942	857,911	977,255
Total Water Supply and Processing	2,047,239	2,282,603	2,340,570
Total Water Administration	2,674,550	2,702,933	1,763,525
Total Water Expenses	<u>5,992,200</u>	<u>6,162,660</u>	<u>5,426,920</u>
Revenue Favorable/(Unfavorable) to Expenses	<u>(1,088,372)</u>	<u>(1,406,610)</u>	<u>(73,650)</u>
Total Cash Inflow	4,872,480	4,756,049	5,353,270
Total Cash Outflow	4,895,366	5,082,660	4,346,920
Total Cash Generated/(Consumed) Before Debt Service	<u>(22,886)</u>	<u>(326,610)</u>	<u>1,006,350</u>
Total Debt Service Principal	<u>445,000</u>	<u>469,255</u>	<u>485,760</u>
Cash Inflow Favorable/(Unfavorable) to Cash Outflow	<u>(467,886)</u>	<u>(795,865)</u>	<u>520,590</u>

	2014 Final	2015 Forecast	Proposed 2016 Budget
<b>WATER CAPITAL FUND</b>			
Beginning Cash Balance	683,674	932,245	1,327,209
<u>Revenues</u>			
Transfers In from Water Operating	993,620	939,500	-
Interest	2,753	2,287	-
Federal Grants	10,690	-	-
Sales of Public Property	20,270	2,550	-
Infrastructure Maint Fee	194,000	244,000	244,000
Total Revenues	1,221,333	1,188,337	244,000
<u>Expenses</u>			
Capital Outlay Expenses			-
Engineering Design	-	65,757	215,000
Construction Contract	-	145,289	338,000
Vehicles	-	-	197,500
Capital Equipment	972,762	68,326	12,000
Computer Software	-	-	15,000
Capital Equipment	-	-	160,000
Engineering Design	-	70,000	-
Construction Contract	-	200,000	-
Infra Maint Fee Projects	-	244,000	-
Total Expenses	972,762	793,372	937,500
Infrastructure Maintenance Fee Projects			
Water Meters	-	-	244,000
	-	-	244,000
Total - All Capital Expenses	972,762	793,372	1,181,500
Capital Fund Income/(Loss)	248,571	394,965	(937,500)
Ending Cash Balance	932,245	1,327,209	389,709

### Wastewater Fund

	2014 Final	2015 Forecast	Proposed 2016 Budget
Proposed Rate Increase	5.50%	5.92%	5.92%
<u>Operating Fund</u>			
User Income	7,478,556	7,700,893	8,153,320
Interest Earnings	149,779	128,074	125,030
Other Income	4,636	6,119	5,860
Contributed Capital - Non Cash	43,972	-	-
Operating Income	7,676,943	7,835,086	8,284,210
Total Expense	7,922,022	8,830,207	8,144,180
Less: Interest Expense	374,540	338,705	245,418
Less: Depreciation/Amortization	785,289	814,210	815,000
Less: Capital	1,157,220	980,000	-
Operating Expense	5,604,973	6,697,292	7,083,762
Operating Income	2,071,970	1,137,794	1,200,448
Operating Income for Ratio Calculation	2,027,998	1,137,794	1,200,448
Total Debt and Interest	1,034,214	938,895	861,753
Bond Ratio	196%	121%	139.3%
Ending Combined Cash After R&R Replacement Fund Escrow	(707,782)	(934,943)	1,477,263
45 days Cash Out Flow - Excludes Principal Costs	879,871	988,274	903,598

	2014 Final	2015 Forecast	Proposed 2016 Budget
<b>WASTEWATER OPERATING FUND</b>			
Total Operating Revenue	7,675,400	7,832,979	8,284,210
<u>Operating Expenses</u>			
Total Finance Utility Billing Expenses	331,572	401,500	399,820
Total Wastewater System Maintenance Expenses	600,336	651,188	758,271
Total Wastewater Treatment Expenses	4,340,878	5,215,656	5,488,671
Total Wastewater Administration Expenses	2,649,235	2,561,863	1,497,418
Total Expenses	7,922,022	8,830,207	8,144,180
Revenue Favorable/(Unfavorable) to Expenses	(246,622)	(997,228)	140,030
Total Cash Inflow	7,625,565	7,827,119	8,278,350
Total Cash Outflow	7,136,733	8,015,997	7,329,180
Total Debt Service Principal	684,373	600,190	616,340
Cash Inflow Favorable/(Unfavorable) to Cash Outflow	(195,541)	(789,068)	332,830
<b>WASTEWATER CAPITAL FUND</b>			
Beginning Cash	366,994	730,760	1,454,833
<u>Revenues</u>			
Bond Revenues	-	-	357,078
Transfers In	1,157,220	980,000	-
Interest	1,543	2,107	-
Total Revenues	1,158,763	982,107	357,078
<u>Expenses</u>			
Transfer into WWTP Capital	-	-	162,824
Vehicles	-	79,434	357,078
Capital Equipment	-	64,800	162,800
Computer Software	-	38,680	15,000
Engineering Design	-	-	130,000
Construction Contract	794,997	75,120	250,000
Future Projection	-	-	-
Total Capital Expenses	794,997	258,034	1,077,702
Ending Cash	730,760	1,454,833	734,209
<b>WWTF CONSTRUCTION SUB-FUND</b>			
Beginning Cash Balance	-	(2,637,834)	(2,800,000)
<u>Revenues</u>			
Transfer in From Regular Capital	-	-	162,824
SRF Grant Reimbursement	-	16,572,269	61,448,039
Total Income	-	16,572,269	61,610,863
<u>Expenses</u>			
Engineering	-	300	-
2014 Costs	656,266	-	-
Consulting	-	751,396	210,301
Cost of Issuance	-	540,892	-
Capitalized Interest	-	-	1,247,015
Payback of 2013 and earlier Prior Year Costs to Capital	495,962	-	-
Construction	1,485,606	15,441,846	57,353,548
Total Expenses	2,637,834	16,734,434	58,810,864
Ending Cash Balance	(2,637,834)	(2,800,000)	(0)

**Solid Waste Fund**

	2014 Final	2015 Forecast	Proposed 2016 Budget
Beginning Fund Balance	64,619	7,901	4,012
Total Revenues	1,408,737	1,513,081	1,573,170
Total Expenses	1,465,455	1,516,970	1,572,660
Revenue Favorable/(Unfavorable) to Expenses	(56,718)	(3,889)	510
Ending Fund Balance	7,901	4,012	4,522

**Discussion**

**Water and Wastewater Funds Overview**

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

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

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

**2016 User Rate Recommendations**

Based on the above list of action items and the 2016 financial requirements, the Budget Committee recommended to the City Council the following rate adjustments:

Bottom-line Impact – 5.9% increase equaling \$5.49 per month for the **average** utility customer

Individual average customer elements

- Water – 6.9% increase, representing an additional \$2.04 per month
- Wastewater – 5.92% increase, representing an additional \$2.81 per month
- Solid Waste – 7% increase, representing an additional of \$0.64 per month

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

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

The 2016 user rate structure will be as follows:

	Base for 2015	Recommended Rates for 2016
<u>Water</u>		
Monthly Customer Charge	5.76	6.16
Volume Charges		
Minimum - under 1,001 gals	2.77	2.96
First 1,001 to 2,000 gals	5.94	6.35
Next 18,000 gals	4.87	5.21
Next 80,000 gals	4.42	4.72
Over 100,000 gals	3.45	3.69

	<u>Base for 2015</u>	<u>Recommended Rates for 2016</u>
<u>Wastewater</u>		
Monthly Customer Charge	6.30	6.67
Volume Charges		
First 1,000 gals	5.34	5.66
Over 1,000 gals	11.64	12.33
<u>Solid Waste</u>		
Per Household	14.25	14.89
Sales Tax Percent on Water	1%	1%

**Efficiency Improvements to the System**

Significant improvements have been implemented to the Utility systems over the last nine years. Please review the following link to see that comprehensive list. This link also provides additional information on the 2016 Utility Budgets.

<http://www.ci.liberty.mo.us/DocumentCenter/View/20872>

**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 2016 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

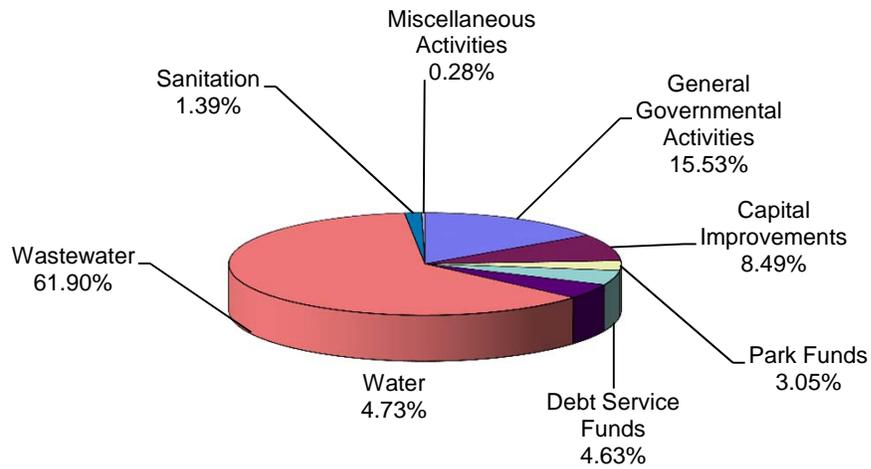
City of Liberty, Missouri  
Recap of Revenue  
Fiscal Year 2016

Revenue Source	Budget Amount	% of Total
Total Revenue By Fund		
General Fund	\$ 17,582,860	15.53%
Economic Development Sales Tax Fund	1,779,990	1.57%
Capital Sales Tax Fund	2,470,440	2.18%
Transportation Sales Tax Fund	2,038,500	1.80%
Parks Sales Tax Fund	1,020,250	0.90%
Fire Sales Tax Fund	2,300,250	2.03%
Cable Reserve Fund	150	0.00%
Park Operating Fund	3,451,280	3.05%
Transient Bed Tax	181,440	0.16%
Police Training Fund	12,840	0.01%
Cemetery Maintenance Fund	45,350	0.04%
Fairview Cemetery Trust Fund	8,000	0.01%
Mt. Memorial Cemetery Trust Fund	100	0.00%
Frank Hughes Memorial Trust Fund	100	0.00%
Loss Control Fund	68,640	0.06%
TIF Debt Service Fund	5,247,420	4.63%
Water Operating Fund	5,353,270	4.73%
Wastewater Operating Fund	8,284,210	7.32%
Wastewater Capital Fund	357,080	0.32%
Wastewater Treatment Facility Fund	61,448,040	54.27%
Sanitation Fund	1,573,170	1.39%
	<u>\$ 113,223,380</u>	<u>100.00%</u>

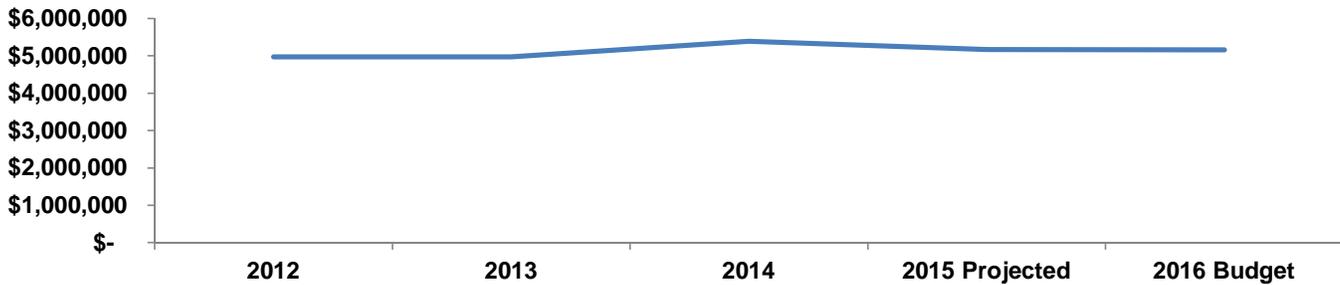
City of Liberty, Missouri  
Recap of Revenue  
Fiscal Year 2016

Revenue Source	Budget Amount	% of Total
Total Revenue By Activity		
General Governmental Activities	\$ 17,582,860	15.53%
Capital Improvements	9,609,580	8.49%
Park Funds	3,451,280	3.05%
Debt Service Funds	5,247,420	4.63%
Water	5,353,270	4.73%
Wastewater	70,089,330	61.90%
Sanitation	1,573,170	1.39%
Miscellaneous Activities	316,470	0.28%
	\$ 113,223,380	100.0%

**2016 REVENUE BY ACTIVITY**



# Property Tax



Percentage of 2016 Proposed Property Tax Revenue to Total Revenue **4.56%**

**Authority** State Statute: Section 94.340, 90.500  
 City Ordinance: Ord. 10431, August 24, 2015

**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:

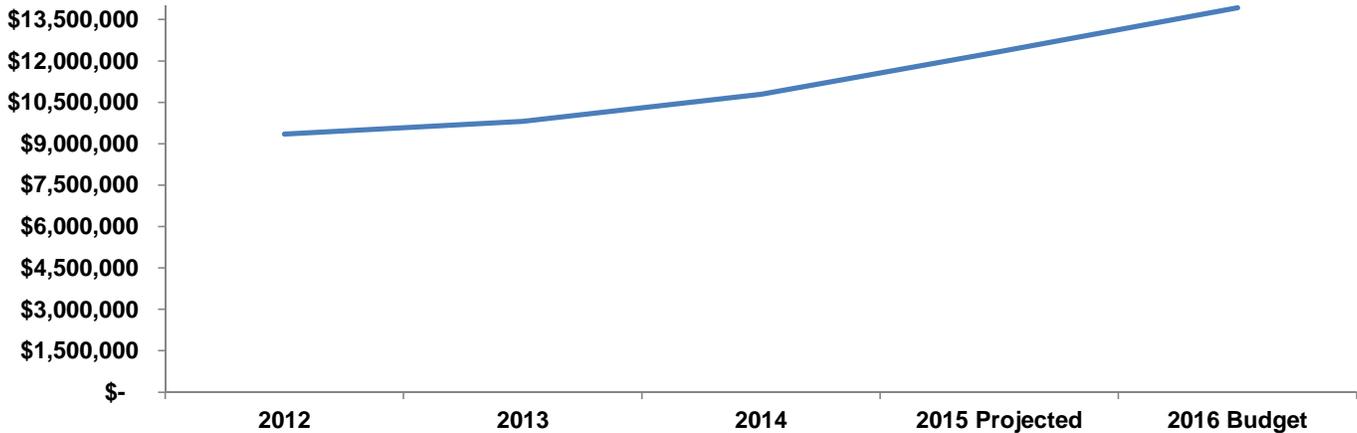
	2015 Levy	Statutory Maximum	Vote Required
General	\$ 0.8287	\$ 0.8900	Yes
Parks	0.1460	\$ 0.2000	Yes
	<u>\$ 0.9747</u>		

**Forecast** Factors impacting revenue include population, income, and construction activity. Proposed revenue for 2016 is based on the City's current tax levy and 2015 assessed values as reported by the Clay County Assessor's Office

**Account # 3001 to 3009**

Fund Category	2012	2013	2014	2015 Projected	2016 Budget
General Fund	\$ 4,098,268	\$ 4,100,520	\$ 4,451,882	\$ 4,241,893	\$ 4,236,480
Park Fund	722,648	722,641	783,178	768,365	768,380
TIF Fund	153,978	149,898	158,258	157,762	153,530
<b>TOTAL</b>	<u>\$ 4,974,894</u>	<u>\$ 4,973,059</u>	<u>\$ 5,393,318</u>	<u>\$ 5,168,020</u>	<u>\$ 5,158,390</u>
<b>Increase (decrease)</b>		<b>-0.04%</b>	<b>8.45%</b>	<b>-4.18%</b>	<b>-0.19%</b>

# Sales Tax



Percentage of 2016 Proposed Sales Tax Revenue to Total Revenue **12.30%**

<b>Authority</b>	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

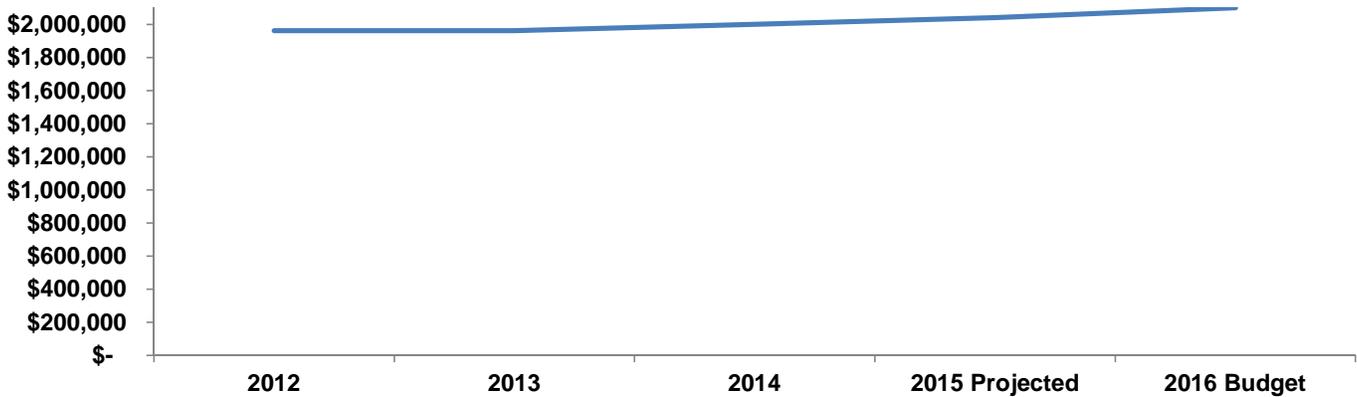
<b>Levy Rate</b>		Rate	Effective Date	Sunset Date
General Sales Tax		1.00%	4/1/1975	None
Capital Sales Tax		0.50%	12/1/2010	12/31/2030
Parks Sales Tax		0.25%	1/1/2001	None
Fire Sales Tax		0.25%	1/1/2001	None
Transportation Sales Tax		0.25%	4/1/2002	12/31/2030
Transportation Sales Tax		0.25%	4/1/2009	12/31/2030
Economic Development Sales Tax		0.38%	4/1/2015	3/31/2035
<b>Total</b>		<b>2.88%</b>		

**Forecast** The 2016 budget shows a significant increase over 2015 projected revenue due to voter approval of the Economic Development Sales Tax and further development in TIF districts.

**Account # 3021 to 3029**

<b>Fund Category</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015 Projected</b>	<b>2016 Budget</b>
General Sales Tax	\$ 3,407,680	\$ 3,570,330	\$ 3,913,090	\$ 4,092,270	\$ 4,350,560
Capital Sales Tax	1,577,457	1,664,196	1,824,317	1,945,940	2,038,500
Parks Sales Tax	788,724	832,100	915,083	945,466	1,019,250
Fire Sales Tax	788,591	832,099	912,079	972,970	1,019,250
Transportation Sales Tax	1,570,063	1,658,386	1,817,559	1,945,940	2,038,500
Economic Dev Sales Tax	-	-	-	1,050,950	1,779,990
TF Debt Service	1,219,651	1,249,288	1,409,428	1,379,389	1,679,780
<b>TOTAL</b>	<b>\$ 9,352,166</b>	<b>\$ 9,806,399</b>	<b>\$ 10,791,556</b>	<b>\$ 12,332,925</b>	<b>\$ 13,925,830</b>
<b>Increase (decrease)</b>		<b>4.86%</b>	<b>10.05%</b>	<b>14.28%</b>	<b>12.92%</b>

# Electric Franchise Fees



*Percentage of 2016 Proposed Electric Franchise Fee Revenue to Total Revenue* **1.85%**

**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.

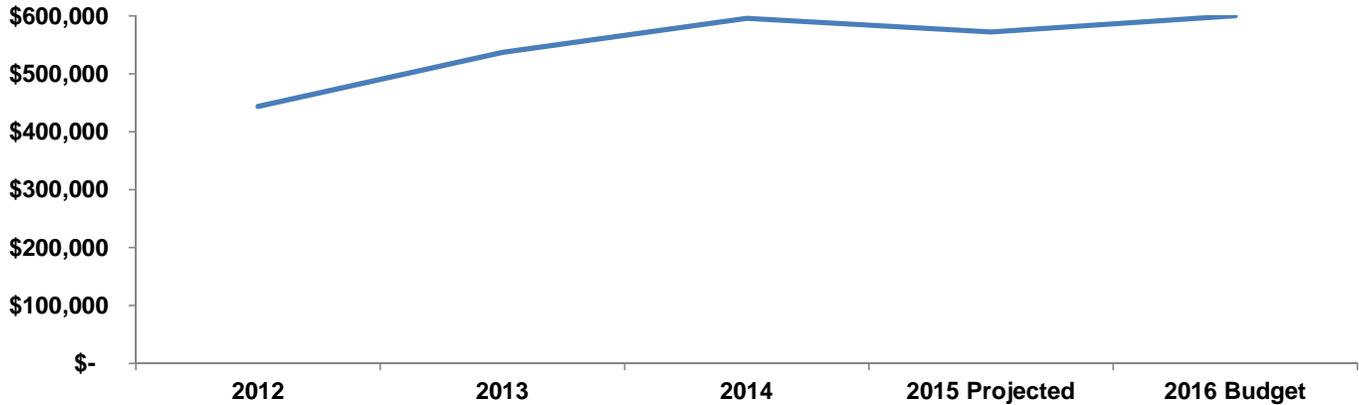
**Tax Levy** The City's electric franchise fee is 6%

**Forecast** Factors impacting revenue include temperature, population and utility rates. The 2016 budget does not reflect a change in rates for the coming year over projected and assumed historical usage. The 2016 budget reflects normalized summer demand.

**Account # 3011**

Fund Category	2012	2013	2014	2015	2016 Budget
				Projected	
General Fund	\$ 1,961,529	\$ 1,962,099	\$ 1,999,904	\$ 2,041,500	\$ 2,100,000
<b>Increase (decrease)</b>		<b>0.03%</b>	<b>1.93%</b>	<b>2.08%</b>	<b>2.87%</b>

## Gas Franchise Fees



*Percentage of 2016 Proposed Gas Franchise Fee Revenue to Total Revenue* **0.53%**

**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.

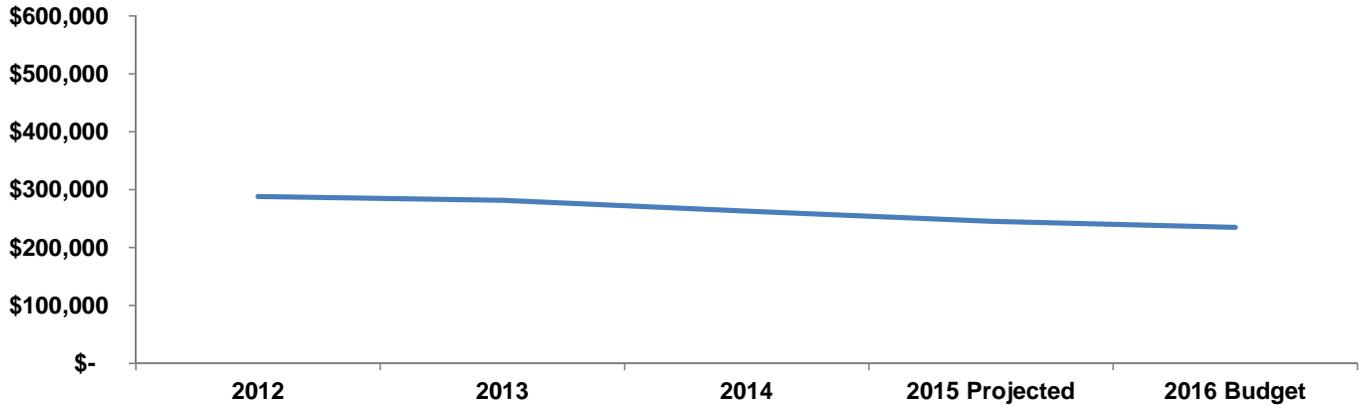
**Tax Levy** The City's gas franchise fee is 5%

**Forecast** Factors impacting revenue growth include temperature, population and changes in utility rates. The 2016 budget reflects an increase from 2015 projections and is reflective of improved natural gas pricing and normalized usage/demand.

**Account # 3012**

Fund Category	2012	2013	2014	2015	2016 Budget
	\$	\$	\$	Projected	\$
General Fund	443,545	537,224	595,994	572,000	600,000
<b>Increase (decrease)</b>		<b>21.12%</b>	<b>10.94%</b>	<b>-4.03%</b>	<b>4.90%</b>

# Telephone Franchise Fees



*Percentage of 2016 Proposed Telephone Franchise Fee Revenue to Total Revenue* **0.21%**

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

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

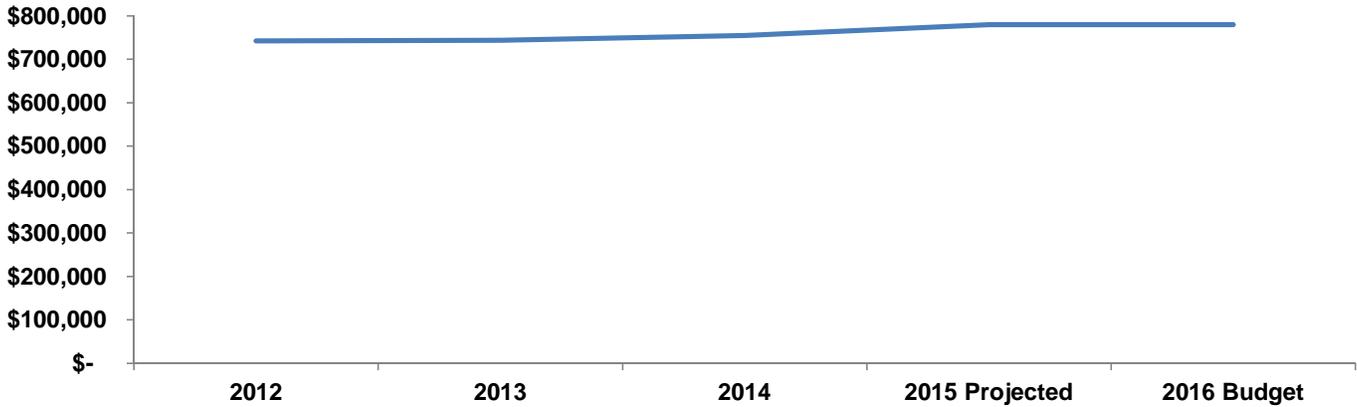
**Tax Levy** The City's telephone franchise fee is 6%

**Forecast** Factors impacting revenue growth are population, usage, and changes in utility rates. The 2016 budget reflects no rate changes for the coming year.

**Account # 3013**

Fund Category	2012	2013	2014	2015	2016 Budget
	\$	\$	\$	Projected	\$
General Fund	288,226	281,401	263,003	245,000	235,000
<b>Increase (decrease)</b>		<b>-2.37%</b>	<b>-6.54%</b>	<b>-6.85%</b>	<b>-4.08%</b>

# Gasoline Tax



*Percentage of 2016 Proposed Gasoline Tax Revenue to Total Revenue* **0.69%**

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

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

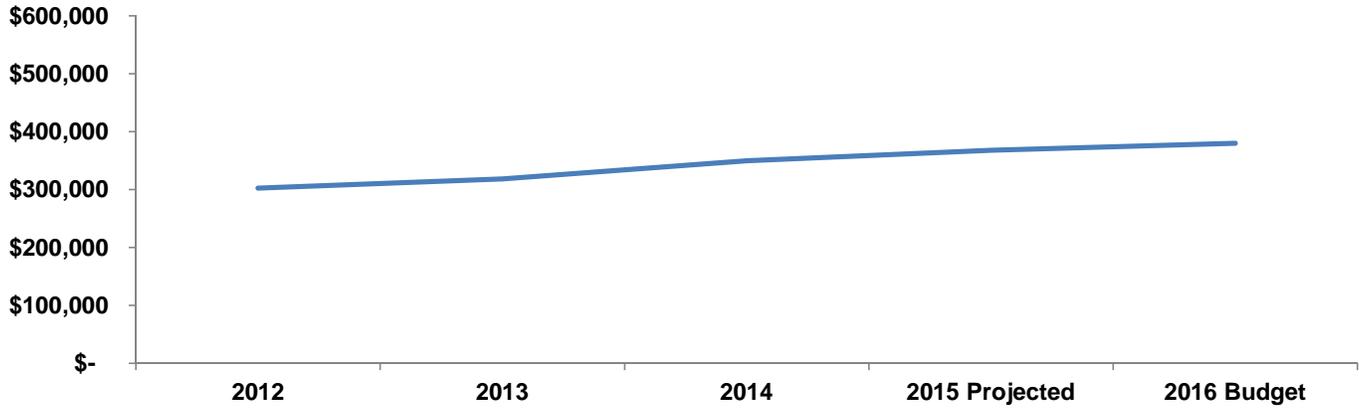
**Tax Levy** The current tax rate of \$0.17/gal became effective on 04/01/1996

**Forecast** The 2016 proposed budget shows no change from 2015 projections and assumes that cost of fuel and usage will remain the same.

**Account # 3034**

Fund Category	2012	2013	2014	2015	2016 Budget
				Projected	
General Fund	\$ 742,173	\$ 743,817	\$ 754,665	\$ 780,000	\$ 780,000
<b>Increase (decrease)</b>		<b>0.22%</b>	<b>1.46%</b>	<b>3.36%</b>	<b>0.00%</b>

# Vehicle Tax



*Percentage of 2016 Proposed Vehicle Tax Revenue to Total Revenue* **0.34%**

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

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

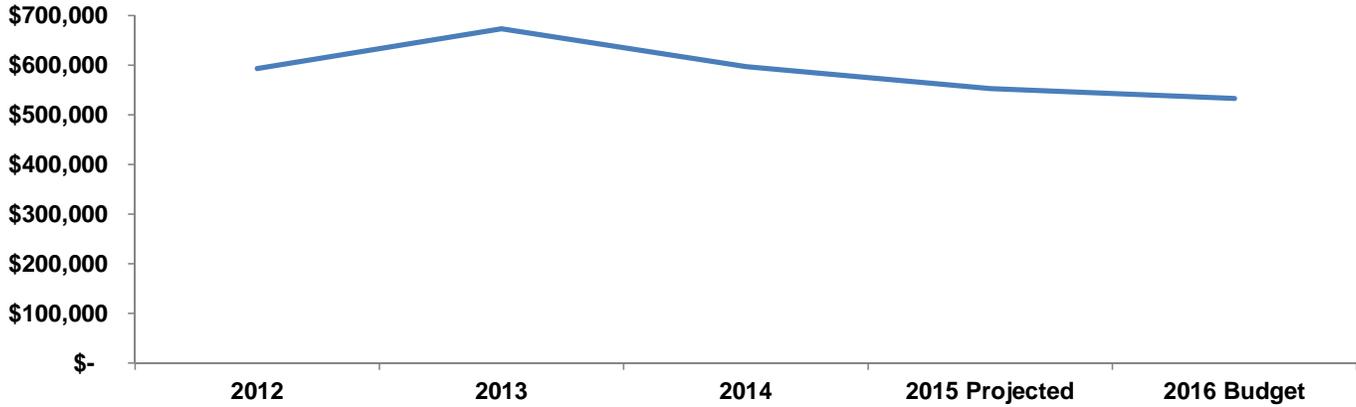
**Tax Levy** N/A

**Forecast** The 2016 budget assumes a slight increase based on the economy and trend of actual receipts.

**Account # 3035**

Fund Category	2012	2013	2014	2015 Projected	2016 Budget
General Fund	\$ 302,590	\$ 318,159	\$ 349,453	\$ 368,000	\$ 380,000
<b>Increase (decrease)</b>		<b>5.15%</b>	<b>9.84%</b>	<b>5.31%</b>	<b>3.26%</b>

## Fines and Forfeitures



*Percentage of 2016 Proposed Fines and Forfeitures Revenue to Total Revenue* **0.47%**

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

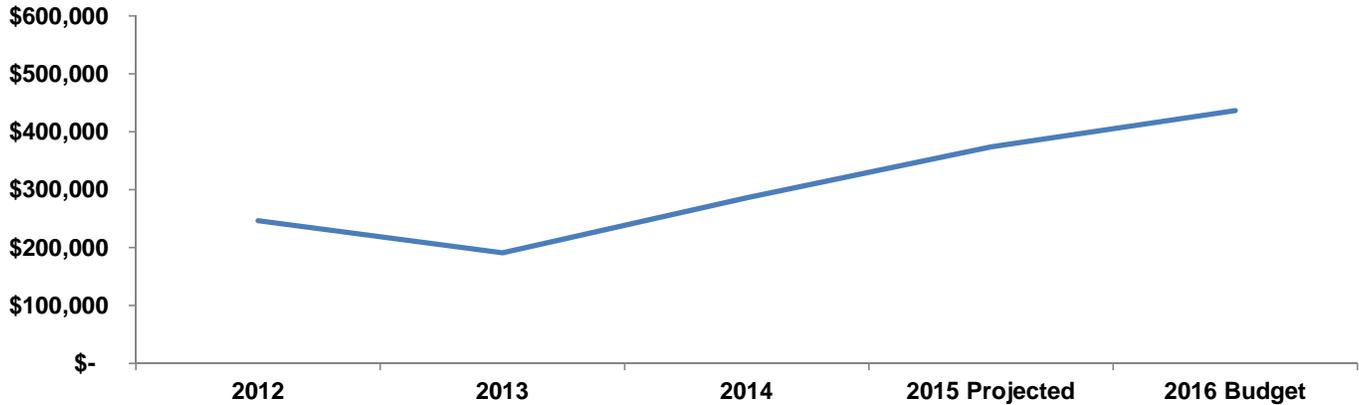
**Description** Includes fines levied by the municipal court, monies forfeited when a defendant fails to make a scheduled court appearance, and additional charges to offset the cost of operating the court and training law enforcement officials.

**Forecast** Fines and forfeitures budgeted in 2016 show a decrease from 2015 projections. Police staffing levels have not allowed for support of a traffic unit.

**Account # 3350 to 3357**

Fund Category	2012	2013	2014	2015	2016 Budget
				Projected	
General Fund	\$ 593,330	\$ 673,058	\$ 596,861	\$ 553,000	\$ 533,000
<b>Increase (decrease)</b>		<b>13.44%</b>	<b>-11.32%</b>	<b>-7.35%</b>	<b>-3.62%</b>

## Construction and Development Fees



*Percentage of 2016 Proposed Construction and Development Fee Revenue to Total Revenue* **0.39%**

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

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

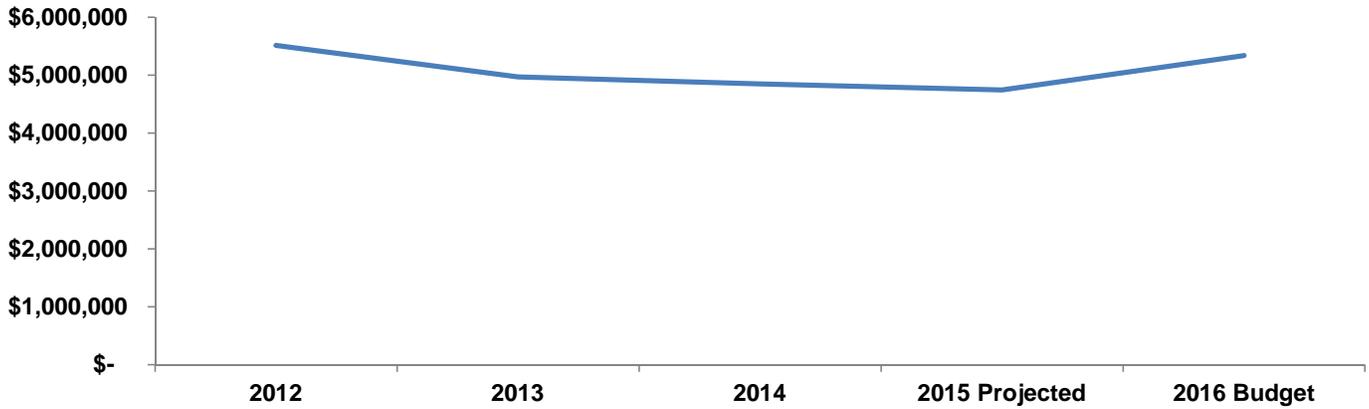
**Fee Schedule** Building permits are generally levied per square footage. Inspection fees are generally levied per linear foot of the utility or street improvement.

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

**Account # 3071, 3211 to 3229**

Fund Category	2012	2013	2014	2015	2016 Budget
				Projected	
General Fund	\$ 246,138	\$ 190,549	\$ 286,006	\$ 373,850	\$ 436,400
<b>Increase (decrease)</b>		<b>-22.58%</b>	<b>50.10%</b>	<b>30.71%</b>	<b>16.73%</b>

# Water Sales



Percentage of 2016 Proposed Water Sales Revenue to Total Revenue **4.72%**

**Authority** State Statute: N/A  
City Ordinance: Ord. 10498, December 21, 2015

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

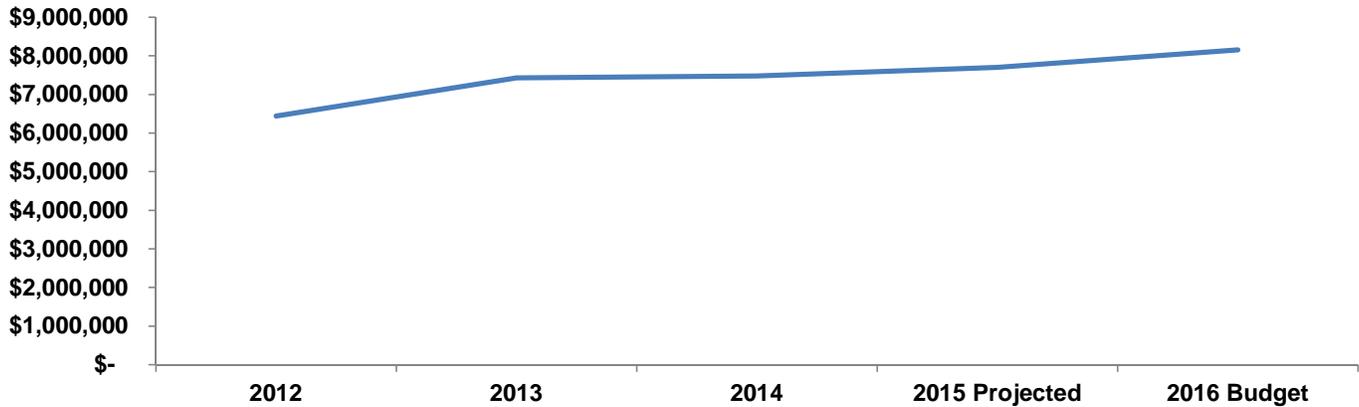
**Fee Schedule** As of January 1, 2016 monthly residential water rates will be:  
 Monthly Customer Charge: \$6.16  
 Minimum: \$2.96  
 First 2,000 gal.: \$6.35 per 1,000 gal.  
 Next 18,000 gal.: \$5.21 per 1,000 gal.  
 Next 80,000 gal.: \$4.72 per 1,000 gal.  
 Over 100,000 gal.: \$3.69 per 1,000 gal.

**Forecast** The 2016 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	2015				
	2012	2013	2014	Projected	2016 Budget
Water Sales	\$ 5,269,195	\$ 4,736,649	\$ 4,671,748	\$ 4,581,744	\$ 5,154,070
System Develop	73,278	71,914	22,631	27,246	25,000
Sales For Resale	172,391	159,331	152,380	136,863	160,000
<b>Total</b>	<b>\$ 5,514,864</b>	<b>\$ 4,967,894</b>	<b>\$ 4,846,759</b>	<b>\$ 4,745,853</b>	<b>\$ 5,339,070</b>
<b>Increase (decrease)</b>		<b>-9.92%</b>	<b>-2.44%</b>	<b>-2.08%</b>	<b>12.50%</b>

# Wastewater Charges



Percentage of 2016 Proposed Wastewater Charges Revenue to Total Revenue 7.20%

**Authority** State Statute: N/A  
City Ordinance: Ord. 10499, December 21, 2015

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

**Fee Schedule** Monthly rates January 1, 2016:  
 Monthly Customer Charge: \$6.67  
 Minimum Volume Charge: \$5.66  
 1,001 Gallons or More \$12.33 per 1,000 gal.

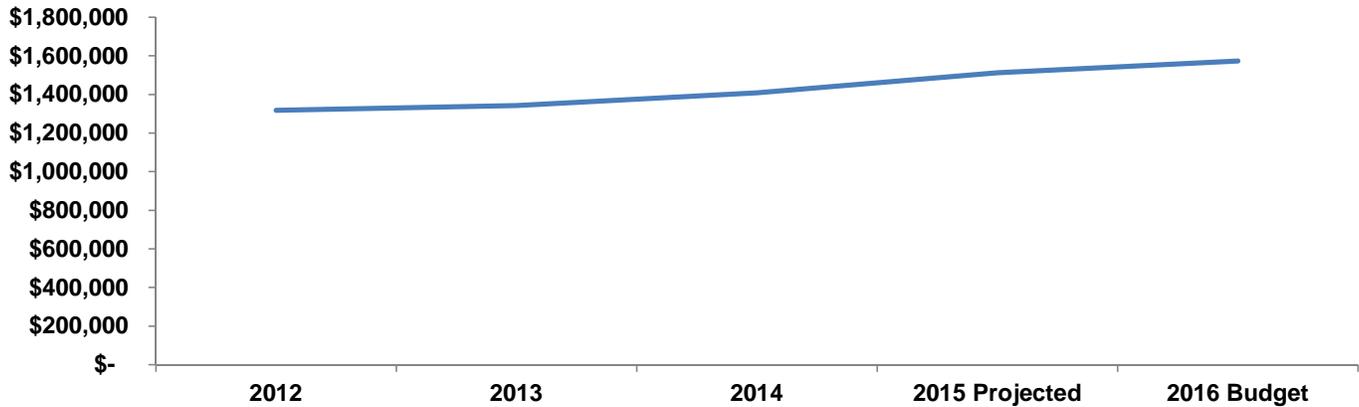
Commercial rates are calculated per 1,000 gallons of water used. Residential rates are calculated per 1,000 gallons of water used during the winter months of December to March.

**Forecast** The 2016 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	2015				
	2012	2013	2014	Projected	2016 Budget
Wastewater Charges	\$ 6,412,568	\$ 7,397,515	\$ 7,470,071	\$ 7,696,659	\$ 8,143,320
Connection Fees	30,491	28,731	8,479	4,234	10,000
<b>Total</b>	<b>\$ 6,443,059</b>	<b>\$ 7,426,246</b>	<b>\$ 7,478,550</b>	<b>\$ 7,700,893</b>	<b>\$ 8,153,320</b>
<b>Increase (decrease)</b>		<b>15.36%</b>	<b>0.98%</b>	<b>3.03%</b>	<b>5.80%</b>

## Solid Waste and Recycling Charges



*Percentage of 2016 Proposed Solid Waste Fee Revenue to Total Revenue* **1.39%**

**Authority**            State Statute:    N/A  
                               City Ordinance:   Res. 2796, December 21, 2015

**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.

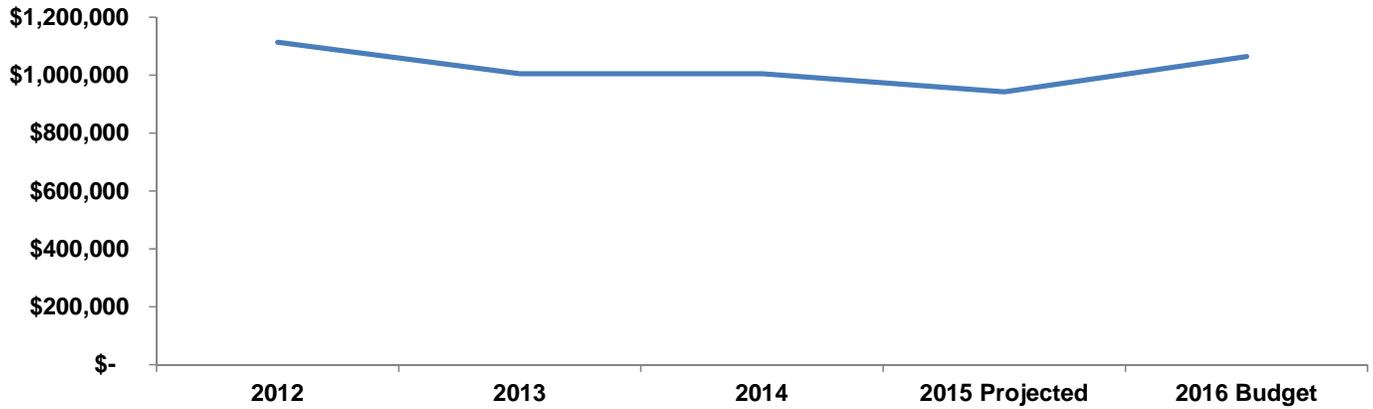
**Fee Schedule**       Rates as of January, 2016:  
  
                               Monthly customer charge:            \$14.89  
                               with seniors receiving 50% reduction in sanitation rates.

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

**Account # 3241 to 3243**

Fund Category	2012	2013	2014	2015	2016 Budget
				Projected	
Solid Waste	\$ 1,317,865	\$ 1,342,421	\$ 1,408,567	\$ 1,512,922	\$ 1,573,010
<b>Increase (decrease)</b>		<b>1.86%</b>	<b>4.93%</b>	<b>7.41%</b>	<b>3.97%</b>

## Sports Complex/Sports Programs



Percentage of 2016 Proposed Fountain Bluff Sports Complex Revenue to Total Revenue **0.94%**

**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.

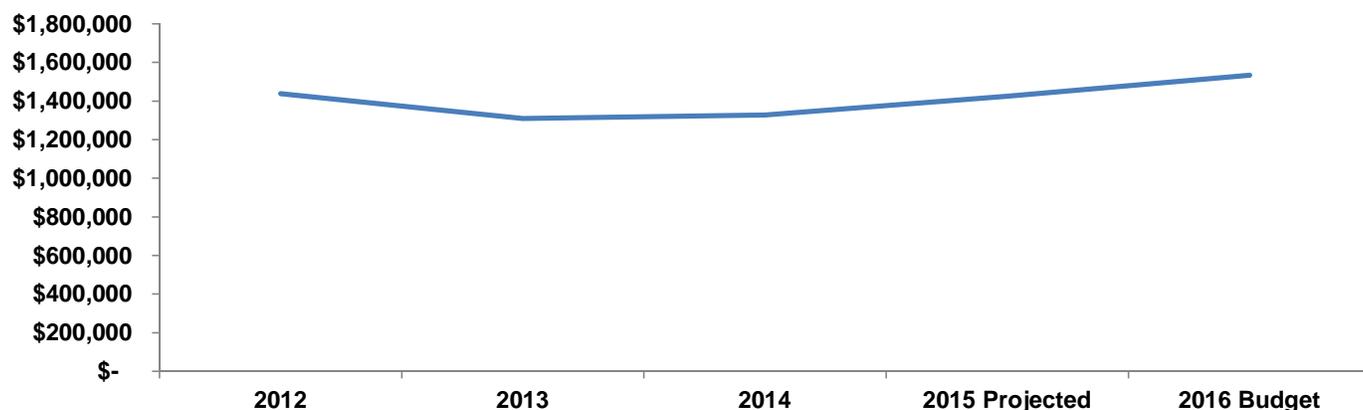
**Fee Schedule** Events range from facility rentals to Sports Complex sponsored tournaments with fees varying accordingly.

**Forecast** The 2016 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	2012	2013	2014	2015	2016 Budget
				Projected	
Sports Complex/Sports Programs	\$ 1,113,120	\$ 1,005,200	\$ 1,005,101	\$ 941,898	\$ 1,064,080
<b>Increase (decrease)</b>		<b>-9.70%</b>	<b>-0.01%</b>	<b>-6.29%</b>	<b>12.97%</b>

# Community Center



Percentage of 2016 Proposed Community Center Revenue to Total Revenue 1.35%

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

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

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

	Annual	Summer	Daily
Youth (18 & under)	\$ 225.00	\$ 90.00	\$ 6.50
Adult	\$ 330.00	\$ 115.00	\$ 8.75
Adult plus one adult	\$ 570.00	\$ 195.00	n/a
Collegiate	n/a	\$ 95.00	n/a
Senior Citizen (60 & older)	\$ 270.00	\$ 110.00	\$ 7.50
Family	\$ 660.00	\$ 230.00	n/a
Additional Dependent	\$ 60.00	\$ 20.00	n/a

**Forecast** The Community Center increased Annual Pass rates in 2015. Rates had not increased since 2007. Annual Pass revenue is a percentage of total charges for services. The 2016 budget reflects historical trends of total user fees.

**Account # 8001 to 8810**

Fund Category	2012	2013	2014	2015	2016 Budget
				Projected	
Community Center	\$ 1,437,830	\$ 1,308,665	\$ 1,327,788	\$ 1,425,486	\$ 1,534,150
<b>Increase (decrease)</b>		<b>-8.98%</b>	<b>1.46%</b>	<b>7.36%</b>	<b>7.62%</b>

# GENERAL FUND

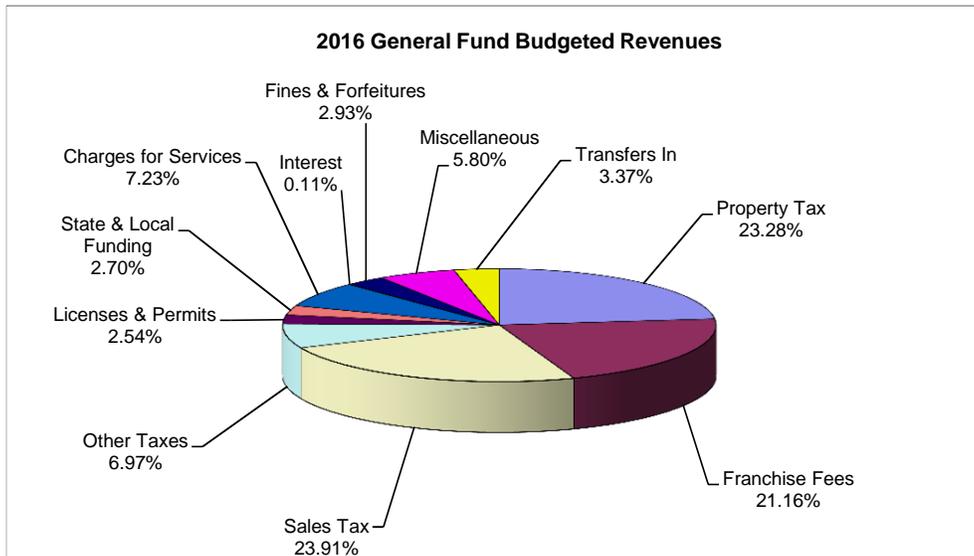
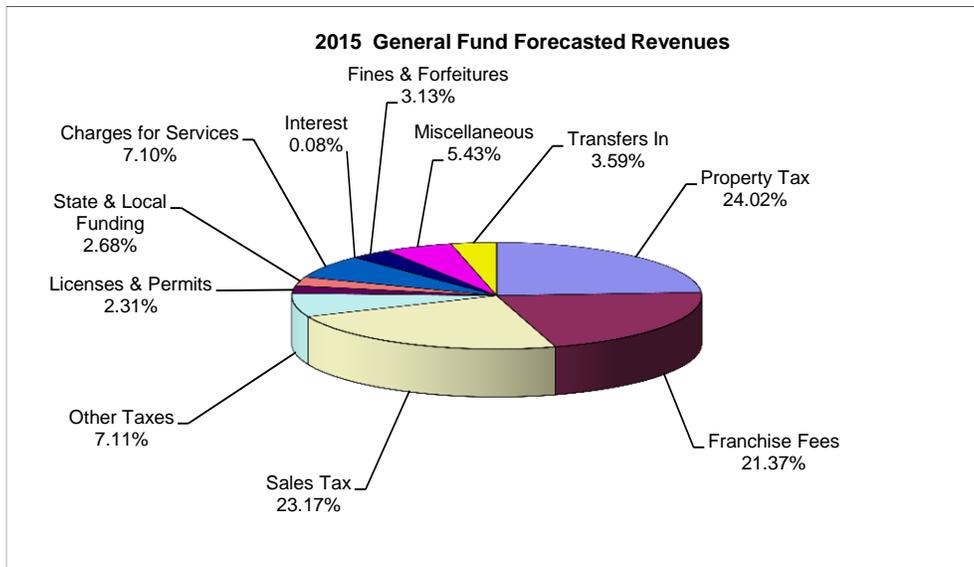
City of Liberty, Missouri  
General Fund Summary  
Fiscal Year 2016

	2012	2013	2014	2015 Forecast	2016 Budget
<b>REVENUES</b>					
Property Tax	\$ 4,098,268	\$ 4,100,520	\$ 4,451,882	\$ 4,241,893	\$ 4,236,480
Franchise Fees	3,731,525	3,761,816	3,826,361	3,773,670	3,850,000
Sales Tax	3,407,680	3,570,330	3,913,090	4,092,270	4,350,560
Other Tax	1,149,766	1,171,054	1,205,247	1,255,500	1,267,500
License & Permits	270,114	318,504	394,857	408,050	462,500
Operating Grants	493,669	582,858	470,410	473,663	491,030
Charges for Services	1,203,842	1,024,197	1,073,439	1,253,237	1,315,790
Interest	17,210	11,855	12,702	15,000	20,000
Fines & Forfeitures	593,330	673,058	596,861	553,000	533,000
Miscellaneous	410,270	2,055,253	626,376	959,765	1,056,000
Transfers In	336,000	354,000	866,800	634,520	613,530
<b>Total Revenues</b>	<b>\$ 15,711,672</b>	<b>\$ 17,623,446</b>	<b>\$ 17,438,024</b>	<b>\$ 17,660,568</b>	<b>\$ 18,196,390</b>

<b>EXPENDITURES</b>					
Council	\$ 128,459	\$ 125,084	\$ 128,590	\$ 141,700	\$ 150,960
Administration	862,113	1,023,567	1,115,673	1,331,967	1,146,650
Human Resources	210,410	227,406	244,036	240,454	248,440
Finance	688,504	684,413	761,548	699,038	711,510
Police	4,713,095	5,778,506	6,181,495	5,272,043	5,526,720
Fire	4,003,060	4,235,199	4,439,807	4,505,581	4,833,420
Community Services	273,260	319,861	310,373	348,244	406,640
Public Works	2,387,503	2,510,266	2,361,249	2,404,813	2,425,990
Development	549,674	580,437	598,519	638,822	684,400
Information Services	1,329,977	1,512,268	1,288,601	2,328,162	1,995,860
City Wide Programs	506,210	419,853	323,977	124,750	35,150
<b>Total Expenditures</b>	<b>\$ 15,652,265</b>	<b>\$ 17,416,859</b>	<b>\$ 17,753,869</b>	<b>\$ 18,035,574</b>	<b>\$ 18,165,740</b>

## GENERAL FUND REVENUES

	2015 Forecast	2016 Budget
Property Tax	\$ 4,241,893	\$ 4,236,480
Franchise Fees	3,773,670	3,850,000
Sales Tax	4,092,270	4,350,560
Other Taxes	1,255,500	1,267,500
Licenses & Permits	408,050	462,500
State & Local Funding	473,663	491,030
Charges for Services	1,253,237	1,315,790
Interest	15,000	20,000
Fines & Forfeitures	553,000	533,000
Miscellaneous	959,765	1,056,000
Transfers In	634,520	613,530
	<b>\$ 17,660,568</b>	<b>\$ 18,196,390</b>



City of Liberty, Missouri  
General Fund Revenues Detail  
Fiscal Year 2016

Account Number	Account Name	2012	2013	2014	2015 Projected	2016 Budget
<b>Property Taxes</b>						
10.10.3001	Real Estate Taxes	\$ 3,063,459	\$ 3,043,668	\$ 2,962,266	\$ 2,980,700	\$ 2,996,780
10.10.3002	Personal Property Taxes	622,124	627,687	960,993	770,933	726,300
10.10.3003	Railroad & Utility Taxes	107,528	119,899	146,588	160,260	178,400
10.10.3004	Surtax	259,584	271,814	269,749	270,000	275,000
10.10.3009	Delinquent Charges	45,573	37,454	112,285	60,000	60,000
<b>Total Property Taxes</b>		<b>4,098,268</b>	<b>4,100,521</b>	<b>4,451,882</b>	<b>4,241,893</b>	<b>4,236,480</b>
<b>Franchise Fees</b>						
10.10.3011	Electric	1,961,529	1,962,099	1,999,904	2,041,500	2,100,000
10.10.3012	Gas	443,545	537,224	595,994	572,000	600,000
10.10.3013	Telephone	288,226	281,401	263,003	245,000	235,000
10.10.3014	Cable TV	344,184	329,775	350,627	360,170	360,000
10.10.3016	Cell Phones	591,827	651,317	616,832	555,000	555,000
10.10.3017	Telecom Fees	102,214	-	-	-	-
<b>Total Franchise Fees</b>		<b>3,731,525</b>	<b>3,761,816</b>	<b>3,826,361</b>	<b>3,773,670</b>	<b>3,850,000</b>
<b>Sales Tax</b>						
10.10.3021	General Fund	3,893,140	4,067,646	4,474,423	4,676,880	5,006,880
10.10.3029	Sales Tax Transfer-Other	(485,461)	(497,315)	(561,332)	(584,610)	(656,320)
<b>Total Sales Tax</b>		<b>3,407,680</b>	<b>3,570,330</b>	<b>3,913,090</b>	<b>4,092,270</b>	<b>4,350,560</b>
<b>Other Taxes</b>						
10.10.3032	Financial Institution Tax	13,383	20,046	10,941	17,500	17,500
10.10.3032	Cigarette Tax	91,620	89,032	90,188	90,000	90,000
10.10.3034	State Gasoline Tax	742,173	743,817	754,665	780,000	780,000
10.10.3035	State Vehicle Tax	302,590	318,159	349,453	368,000	380,000
<b>Total Other Taxes</b>		<b>1,149,766</b>	<b>1,171,054</b>	<b>1,205,247</b>	<b>1,255,500</b>	<b>1,267,500</b>
<b>Licenses &amp; Permits</b>						
10.20.3051	Business License-Renewal	88,897	190,918	200,880	200,000	200,000
10.20.3052	Business License-New	48,104	19,638	20,017	20,000	21,000
10.20.3053	Liquor & Beer	23,062	21,524	21,798	22,000	25,000
10.20.3054	Liquor Dispensing	8,010	8,328	8,956	9,000	9,500
10.20.3057	Dog License	4,477	3,940	4,250	4,400	4,400
10.20.3059	Miscellaneous License	-	-	50	50	-
10.20.3061	Fun Run/5K Events	-	-	1,200	2,400	2,400
10.20.3068	Business Patio Permits	-	-	200	200	200
10.20.3071	Building Permits	97,565	74,157	137,506	150,000	200,000
<b>Total Licenses &amp; Permits</b>		<b>270,114</b>	<b>318,504</b>	<b>394,857</b>	<b>408,050</b>	<b>462,500</b>
<b>State, Local &amp; Federal Funding</b>						
10.30.3103	MARC Funds	94,587	97,301	105,387	99,643	110,000
10.30.3117	Clay County Senior Services	50,000	115,000	105,000	105,000	105,000
10.30.3122	KCATA Section 9	5,484	(5,484)	-	-	-
10.30.3127	Police Grants	8,148	13,687	13,712	14,000	16,000
10.30.3132	T.R.I.M. Grant	8,143	22,500	-	-	-
10.30.3141	Road District Funds	228,950	228,950	132,520	132,020	133,340
10.30.3151	School District-SRO	95,744	110,904	113,790	123,000	126,690

**General Fund Revenues (continued)**

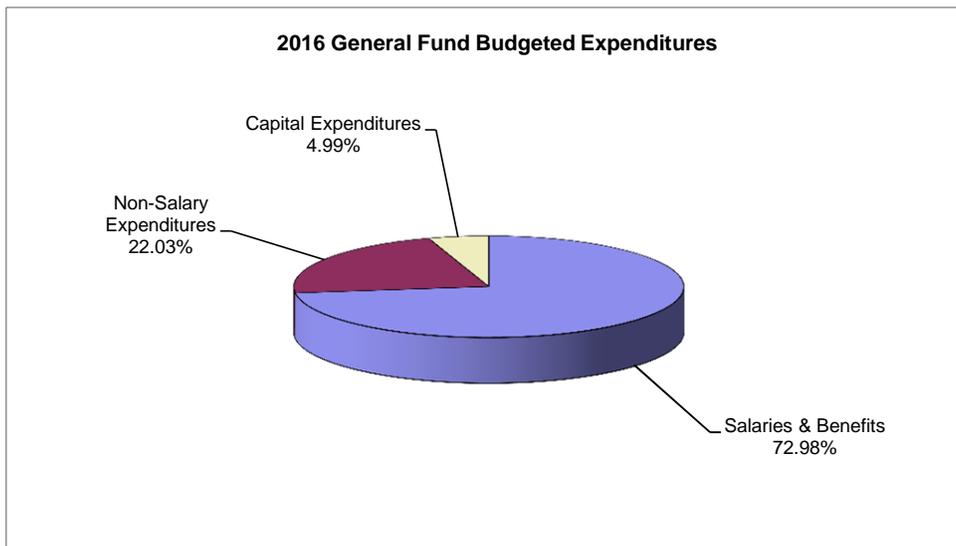
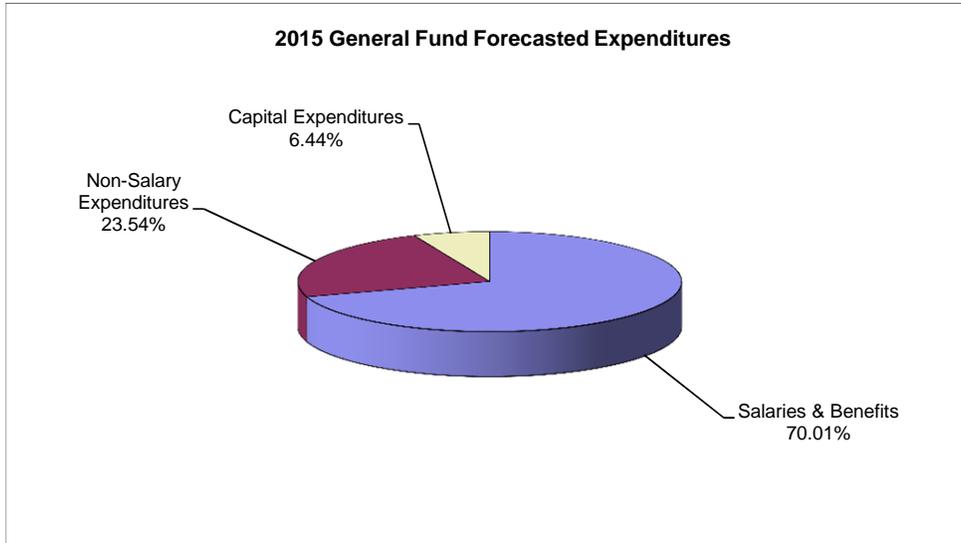
Account Number	Account Name	2012	2013	2014	2015 Projected	2016 Budget
State, Local & Federal Funding (continued)						
10.30.3155	Fire Suppression Grant	2,613	-	-	-	-
Total State, Local & Federal Funding		493,669	582,858	470,410	473,663	491,030
Charges for Police Services						
10.40.3201	Police Reports	8,045	7,490	6,785	6,500	6,500
10.40.3201	Dog Care	9,324	9,157	7,977	11,000	11,000
10.40.3203	Court Fees	1,597	1,871	1,487	1,600	1,600
10.40.3207	Alarm Permit	255	-	-	-	-
Total Charges for Police Services		19,221	18,518	16,249	19,100	19,100
Charges for Engineering Services						
10.40.3211	Public Improvements	29,442	14,605	9,559	35,000	25,000
10.40.3212	Plat Filing	1,635	1,212	729	2,000	2,000
10.40.3218	Parking Permits	10	55	20	-	-
10.40.3219	Right-of-Way Permits	8,420	7,970	11,509	10,000	10,000
Total Charges for Engineering Services		39,506	23,842	21,817	47,000	37,000
Charges for Planning & Inspection						
10.40.3221	Building Plan Check Fee	45,518	23,664	41,548	77,120	105,000
10.40.3222	Planning Service Fee	17,124	33,129	37,639	40,000	40,000
10.40.3224	Electrical Inspection Fee	16,330	15,905	15,622	25,340	20,000
10.40.3225	Plumbing Inspection Fee	10,652	8,820	11,871	12,250	12,000
10.40.3226	Mechanical Inspection Fee	18,987	10,998	20,001	21,740	22,000
10.40.3227	Examinations	457	35	-	400	400
Total Charges for Planning & Inspection		109,067	92,550	126,682	176,850	199,400
Charges for Emergency Services						
10.40.3231	Ambulance	25	-	-	-	-
10.40.3232	Ambulance Billing 911	1,795,003	1,659,056	1,551,531	1,725,000	1,775,000
10.40.3233	Ambulance Write Off	(758,980)	(769,769)	(642,841)	(714,713)	(714,710)
Total Charges for Emergency Services		1,036,047	889,287	908,691	1,010,287	1,060,290
Interest						
10.50.3301	Interest Income	17,210	11,855	12,702	15,000	20,000
Total Interest		17,210	11,855	12,702	15,000	20,000
Fines & Forfeitures						
10.60.3350	Court Costs	51,777	51,307	47,600	40,000	40,000
10.60.3351	Court Fines	521,354	571,693	516,622	485,000	475,000
10.60.3352	Forfeited Cash Bond	8,630	34,934	22,230	19,000	17,000
10.60.3353	Parking Fines	2,920	6,591	2,461	1,000	1,000
10.60.3357	Inmate Maintenance Fee	8,648	8,534	7,948	8,000	-
Total Fines & Forfeitures		593,330	673,058	596,861	553,000	533,000
Miscellaneous Revenue						
10.70.3601	Sale of Publications	344	753	681	500	500
10.70.3602	GIS Data Requests	100	15	10	75	-
10.70.3641	Sale of Public Property	19,199	4,296	-	15,000	15,000
10.70.3651	Access Transportation	1,320	1,156	1,610	800	1,900
10.70.3652	Senior Activities	-	(5)	-	250	-
10.70.3653	Senior Services Admin.	6,800	8,400	8,400	8,400	8,400

**General Fund Revenues (continued)**

Account Number	Account Name	2012	2013	2014	2015 Projected	2016 Budget
Miscellaneous Revenue (continued)						
10.70.3655	Senior Center Programs	4,175	4,215	9,882	4,370	4,500
10.70.3659	Loss Control Reimburse	-	8,700	1,712	-	-
10.70.3661	Reimbursed Exp-GF	-	-	-	2,000	2,000
10.70.3664	Reimbursed Exp-Police	66	108	32	600	500
10.70.3666	Project Cost Reimburse	738	-	-	-	-
10.70.3712	Tower Lease Revenue	62,320	62,750	65,776	52,000	52,800
10.70.3770	TIF Administrative Fee	6,691	14,557	29,040	30,000	35,000
10.70.3785	Overhead Fees-Utilities	265,400	283,400	283,400	283,400	283,400
10.70.3789	Misc Income-Police	1,375	1,500	1,535	2,000	2,000
10.70.3791	Miscellaneous Income	41,743	49,436	75,073	50,000	50,000
10.70.3793	Lease Proceeds	-	-	135,000	395,370	585,000
10.70.3794	Bond Proceeds	-	1,589,283	-	100,000	-
10.70.3795	Tax Special Assessments	-	26,689	14,225	15,000	15,000
Total Miscellaneous Revenue		410,270	2,055,253	626,376	959,765	1,056,000
Transfers In						
10.80.3801	Eco/Devo Sales Tax Fund	-	-	-	24,500	-
10.80.3803	Transportation Sales Tax Fund	-	-	512,800	254,020	103,010
10.80.3804	Capital Sales Tax Fund	-	-	-	-	103,010
10.80.3805	Transient Guest Tax Fund	-	-	-	2,000	2,000
10.80.3807	Park & Rec Fund	51,000	69,000	69,000	69,000	69,000
10.80.3811	Fire Sales Tax Fund	285,000	285,000	285,000	285,000	336,510
Total Transfers In		336,000	354,000	866,800	634,520	613,530
Total General Fund Revenues		\$ 15,711,672	\$ 17,623,447	\$ 17,438,024	\$ 17,660,568	\$ 18,196,390

## GENERAL FUND EXPENDITURES

	2015 Forecast	2016 Budget
Salaries & Benefits	\$ 12,627,457	\$ 13,257,370
Non-Salary Expenditures	4,246,139	4,001,420
Capital Expenditures	1,161,977	906,950
	<b>\$ 18,035,573</b>	<b>\$ 18,165,740</b>



## CITY COUNCIL

CITY OF LIBERTY, MISSOURI  
YEAR 2016 BUDGET DETAIL  
CITY COUNCIL

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.10.101.02.4001	Salaries	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
10.10.101.02.4015	Opt Out (Health Insurance)	3,492	8,148	10,476	8,738	7,000
10.10.101.02.4018	Health Savings Account	-	66	281	1,302	2,540
10.10.101.02.4101	Social Security	935	1,425	1,720	2,045	2,370
10.10.101.02.4104	Workers Compensation	31	41	60	65	70
10.10.101.02.4105	Health Insurance	71,036	70,060	73,057	82,166	91,450
10.10.101.02.4106	Life Insurance	92	80	80	82	90
10.10.101.02.4107	Dental Insurance	3,279	2,702	2,647	2,899	3,100
10.10.101.02.4112	Vision Insurance	696	799	906	1,070	1,190
10.10.101.04.5001	General Supplies	192	487	337	271	400
10.10.101.04.5120	Outside Printing	-	62	-	50	100
10.10.101.06.5210	Training Travel	403	730	1,042	994	500
10.10.101.06.5251	Registration Fees	1,115	725	520	50	500
10.10.101.16.5715	Casualty Insurance	110	105	105	56	100
10.10.101.38.5803	Meeting Expense	1,585	2,360	1,907	1,150	1,000
10.10.101.38.5810	Publications	-	-	-	50	50
10.10.101.38.5811	Membership Dues	19,836	12,702	11,020	14,968	15,000
10.10.101.38.5989	Miscellaneous Expenses	1,659	592	433	1,744	1,500
TOTALS		\$ 128,459	\$ 125,084	\$ 128,590	\$ 141,700	\$ 150,960

## **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 nearly 9,000 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 2015, the City's Facebook page following more than doubled for the second straight year and surpassed 4,400 fans. In the last year, the City's Twitter has grown to nearly 3,700. 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 FY2016, along with a brief look at historical staffing levels, are as follows:

Position Title	2012	2013	2014	2015	2016 Budget
Administrative Assistant	2	0	0	0	0
Administrative Assistant (part-time)	0	1	1	1	1
Animal Control Officer	0	0	0	2	2
Animal Shelter Attendant	0	0	0	0.5	0.5
Assistant City Administrator	1	1	1	1	1
Assistant Deputy City Clerk	0	1	1	1	1
Assistant to the City Administrator	1	1	1	1	1
City Administrator	1	1	1	1	1
Communication Manager	1	1	1	1	1
Communication/Public Relations Specialist	0	1	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
<b>Total</b>	<b>11</b>	<b>12</b>	<b>12</b>	<b>14.5</b>	<b>14.5</b>

## Previous Year's Goals and Objectives:

The Administration Department's FY2015 goals and objectives were as follows:

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.

*Update: In, 2015, staff from all departments met several times to provide input and feedback to our webhost on a new design. The new website is slated to go live in early 2016.*

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.

*Update: This was eliminated due to budgetary restraints.*

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.

*Update: With staff turnover in both public relations and ITS, this project was put on hold in 2015.*

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.

*Update: A Contract for Development has been approved and executed. A number of tenants have been named with signed leases, demolition has been completed, and utilities are under 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.

*Update: The completed application for a Certified Site has been complete and submitted to the State. We are waiting to receive approval.*

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.

*Update: A much larger and comprehensive program has been completed on our new web site. HDLI has included this program in update letters to property owners to encourage participation.*

### **FY2016 Goals and Objectives:**

The Administration Department's FY2016 strategic goals and objectives include the following:

1. 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.

2. Expand social media presence

Objective: Expand and improve social media interaction with stakeholders by engaging more City departments in social media content development and the evaluation of other potential social media platforms.

3. Expand communications to residents

Objective: Recognizing that stakeholders access information through different mediums, expand communications with a new printed, 1-page newsletter that will be distributed monthly to all utility bill customers with their utility bill.

4. Evaluate and update the future land uses along Phase I of South Liberty Parkway

Objective: Gain input from property owners regarding an updated look into the future land use designations that were approved in 2009. Inquiries from developers on uses not included within that first plan has proven the proposed uses are now outdated with market trends.

5. Work with Pleasant Valley on a joint endeavor to obtain developers for the southern entrance to the community and work to create a new TIF project for Whitehall Station.

Objective: Coordinate efforts to develop Whitehall Station and a prominent site in Pleasant Valley. Continue pursuit of development of Whitehall Station.

6. Evaluate and pursue manufacturing users that will add new employees and invest into the community.

Objective: Investigate future development opportunities for the community to increase our employment base and future tax base.

7. Work to increase our housing opportunities.

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

YEAR 2016 BUDGET DETAIL  
CITY ADMINISTRATOR

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.20.001.02.4001	Salaries	\$ 255,996	\$ 246,221	\$ 257,139	\$ 270,274	\$ 198,020
10.20.001.02.4002	Part-time	-	18,609	18,005	16,242	20,700
10.20.001.02.4004	Overtime	4	-	-	258	500
10.20.001.02.4017	Health Insurance Rebate	60	60	-	-	-
10.20.001.02.4101	Social Security	18,229	19,232	20,132	21,517	16,810
10.20.001.02.4102	LAGERS Retirement Program	18,950	25,316	25,347	25,068	17,080
10.20.001.02.4104	Workers Compensation	377	466	660	757	600
10.20.001.02.4105	Health Insurance	29,660	28,047	30,985	32,679	27,050
10.20.001.02.4106	Life Insurance	106	74	64	66	50
10.20.001.02.4107	Dental Insurance	1,792	1,432	1,440	1,504	1,210
10.20.001.02.4112	Vision Insurance	216	326	436	435	380
10.20.001.02.4116	Disability Insurance	176	169	183	204	140
10.20.001.04.5001	General Supplies	3,721	3,704	2,319	4,383	4,500
10.20.001.04.5110	Copier Lease	3,893	3,225	3,605	5,585	6,000
10.20.001.06.5210	Training Travel	645	265	563	40	-
10.20.001.06.5251	Registration Fees	20	940	1,113	-	1,000
10.20.001.06.5259	Other Training	-	135	-	-	-
10.20.001.08.5365	Eco Devo	-	-	32,923	122,500	-
10.20.001.08.5372	Recruitment Expenses	419	-	-	-	-
10.20.001.08.5389	Other Fees	-	-	6,004	-	-
10.20.001.08.5397	Contract Labor	-	-	-	2,540	-
10.20.001.08.5399	Miscellaneous Fees	-	-	20	-	-
10.20.001.12.5453	Mobile Phones	300	-	-	-	-
10.20.001.16.5715	Casualty Insurance	1,400	1,304	1,283	683	1,030
10.20.001.18.5601	Minor Equipment	-	-	1,108	1,879	1,500
10.20.001.38.5803	Meeting Expense	353	617	1,408	843	500
10.20.001.38.5810	Publications	113	561	201	296	300
10.20.001.38.5811	Membership Dues	6,450	6,421	6,380	6,911	7,000
10.20.001.38.5989	Miscellaneous Expenses	8,825	110	374	2,515	1,000
TOTALS		<u>\$ 351,706</u>	<u>\$ 357,237</u>	<u>\$ 411,689</u>	<u>\$ 517,179</u>	<u>\$ 305,370</u>

YEAR 2016 BUDGET DETAIL

CITY CLERK

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.20.021.02.4001	Salaries	\$ 82,841	\$ 84,591	\$ 94,252	\$ 98,904	\$ 101,870
10.20.021.02.4002	Part-time	5,558	-	-	-	-
10.20.021.02.4004	Overtime	909	1,238	1,291	931	1,200
10.20.021.02.4015	Opt Out (Health Insurance)	-	2,037	-	-	-
10.20.021.02.4017	Health Insurance Rebate	48	-	-	-	-
10.20.021.02.4018	Health Savings Account	-	696	1,481	1,667	1,870
10.20.021.02.4101	Social Security	6,497	6,521	6,899	7,409	7,910
10.20.021.02.4102	LAGERS Retirement Program	6,247	9,050	9,459	9,285	8,890
10.20.021.02.4104	Workers Compensation	118	149	214	254	280
10.20.021.02.4105	Health Insurance	17,076	10,830	18,565	19,355	20,150
10.20.021.02.4106	Life Insurance	61	53	53	55	60
10.20.021.02.4107	Dental Insurance	1,001	948	953	995	1,080
10.20.021.02.4112	Vision Insurance	180	228	277	276	290
10.20.021.02.4116	Disability Insurance	142	121	131	145	160
10.20.021.04.5001	General Supplies	223	558	1,013	1,619	1,000
10.20.021.04.5120	Outside Printing	4,842	3,686	3,109	5,120	5,000
10.20.021.06.5210	Training Travel	33	791	657	605	-
10.20.021.06.5251	Registration Fees	165	590	607	505	800
10.20.021.08.5311	Legal Fees	57,553	169,811	158,189	106,710	100,000
10.20.021.08.5399	Miscellaneous Fees	753	990	1,013	909	-
10.20.021.16.5715	Casualty Insurance	207	195	192	210	160
10.20.021.38.5811	Membership Dues	70	120	1,931	150	150
10.20.021.38.5989	Miscellaneous Expenses	21	-	-	-	-
TOTALS		\$ 184,545	\$ 293,202	\$ 300,284	\$ 255,104	\$ 250,870

YEAR 2016 BUDGET DETAIL  
PUBLIC RELATIONS

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.20.031.02.4001	Salaries	\$ 69,785	\$ 107,722	\$ 117,576	\$ 109,228	\$ 116,770
10.20.031.02.4015	Opt Out (Health Insurance)	-	-	-	2,041	3,500
10.20.031.02.4018	Health Savings Account	-	1,068	2,378	1,544	1,560
10.20.031.02.4101	Social Security	5,062	7,974	8,855	8,495	9,200
10.20.031.02.4102	LAGERS Retirement Program	5,185	8,498	11,642	9,655	10,340
10.20.031.02.4104	Workers Compensation	87	163	286	311	320
10.20.031.02.4105	Health Insurance	9,726	14,443	16,220	12,858	11,880
10.20.031.02.4106	Life Insurance	31	46	53	34	30
10.20.031.02.4107	Dental Insurance	639	862	953	720	670
10.20.031.02.4112	Vision Insurance	60	124	145	20	-
10.20.031.02.4116	Disability Insurance	71	106	131	91	80
10.20.031.04.5120	Outside Printing	-	645	-	2,262	14,000
10.20.031.06.5210	Training Travel	-	-	968	3,635	-
10.20.031.06.5251	Registration Fees	50	825	615	742	800
10.20.031.08.5364	Marketing	-	-	1,297	12,494	-
10.20.031.08.5371	Advertising	73	-	-	-	-
10.20.031.08.5399	Miscellaneous Fees	-	-	23	-	-
10.20.031.16.5715	Casualty Insurance	263	245	245	270	210
10.20.031.38.5811	Membership Dues	500	780	780	780	800
10.20.031.38.5989	Miscellaneous Expenses	1,019	1,547	1,796	5,464	5,500
TOTALS		\$ 92,551	\$ 145,048	\$ 163,962	\$ 170,644	\$ 175,660

YEAR 2016 BUDGET DETAIL  
ANIMAL CONTROL

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.20.051.02.4001	Salaries	\$ -	-	-	\$ 64,025	\$ 65,350
10.20.051.02.4002	Part-time	-	-	-	14,300	15,830
10.20.051.02.4004	Overtime	-	-	-	3,364	5,460
10.20.051.02.4018	Health Savings Account	-	-	-	1,667	1,870
10.20.051.02.4101	Social Security	-	-	-	6,223	6,630
10.20.051.02.4102	LAGERS Retirement Program	-	-	-	8,725	12,480
10.20.051.02.4104	Workers Compensation	-	-	-	2,138	2,380
10.20.051.02.4105	Health Insurance	-	-	-	11,678	12,110
10.20.051.02.4106	Life Insurance	-	-	-	55	60
10.20.051.02.4107	Dental Insurance	-	-	-	720	820
10.20.051.02.4112	Vision Insurance	-	-	-	132	140
10.20.051.02.4116	Disability Insurance	-	-	-	-	60
10.20.051.04.5001	General Supplies	-	-	-	2,000	1,000
10.20.051.04.5003	Medical Supplies	-	-	-	1,970	3,000
10.20.051.04.5008	Building Maintenance	-	-	-	2,000	2,000
10.20.051.04.5010	Chemicals	-	-	-	1,250	1,250
10.20.051.04.5013	Food	-	-	-	1,150	1,500
10.20.051.06.5210	Training Travel	-	-	-	1,400	-
10.20.051.08.5358	Veterinary Services	-	-	-	2,000	4,000
10.20.051.08.5381	Refuse Collection Fees	-	-	-	200	200
10.20.051.08.5389	Miscellaneous Fees	-	-	-	108	100
10.20.051.12.5401	Electric	-	-	-	1,850	2,000
10.20.051.12.5421	Natural Gas	-	-	-	2,050	2,100
10.20.051.12.5453	Mobile Phones	-	-	-	460	460
10.20.051.14.5521	Vehicle Fuel	-	-	-	2,100	2,500
10.20.051.14.5541	Vehicle Maintenance	-	-	-	2,600	3,000
10.20.051.14.5559	Misc. Equipment Maintenance	-	-	-	4,000	3,000
10.20.051.14.5571	Building Maintenance	-	-	-	440	450
10.20.051.14.5575	Grounds/Landscaping	-	-	-	200	200
10.20.051.16.5711	Property Insurance	-	-	-	200	200
10.20.051.38.5812	Clothing Expenses	-	-	-	1,000	1,000
TOTALS		\$ -	\$ -	\$ -	\$ 140,005	\$ 151,150

YEAR 2016 BUDGET DETAIL  
MUNICIPAL COURT

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.20.131.02.4001	Salaries	147,510	144,174	\$ 150,188	\$ 153,588	\$ 160,680
10.20.131.02.4004	Overtime	4,666	4,543	3,865	2,932	3,650
10.20.131.02.4015	Opt Out (Health Insurance)	3,492	1,746	3,492	3,496	3,500
10.20.131.02.4017	Health Insurance Rebate	60	60	-	-	-
10.20.131.02.4101	Social Security	10,573	10,343	10,930	11,748	12,840
10.20.131.02.4102	LAGERS Retirement Program	8,635	9,773	11,724	11,121	10,780
10.20.131.02.4104	Workers Compensation	212	266	378	426	460
10.20.131.02.4105	Health Insurance	39,787	39,728	39,816	41,531	43,500
10.20.131.02.4106	Life Insurance	153	120	133	137	150
10.20.131.02.4107	Dental Insurance	2,612	2,440	2,445	2,539	2,690
10.20.131.02.4112	Vision Insurance	502	478	569	535	430
10.20.131.02.4116	Disability Insurance	214	121	131	146	160
10.20.131.04.5001	General Supplies	1,143	2,444	1,529	1,395	2,000
10.20.131.04.5110	Copier Lease & Usage	1,512	1,290	1,662	1,733	1,800
10.20.131.04.5120	Outside Printing	1,401	3,652	3,591	3,200	3,500
10.20.131.06.5210	Training Travel	3,225	2,785	2,735	2,778	3,000
10.20.131.06.5251	Registration Fees	1,425	800	850	1,000	1,000
10.20.131.08.5311	Legal Fees	4,200	1,225	3,175	8,185	9,500
10.20.131.08.5346	Financial Services	-	312	481	678	-
10.20.131.08.5399	Miscellaneous Fees	854	601	926	960	1,250
10.20.131.14.5551	Maintenance-Office Equipment	-	-	-	-	600
10.20.131.16.5715	Casualty Insurance	545	512	506	269	410
10.20.131.38.5810	Publications	253	277	285	312	750
10.20.131.38.5811	Membership Dues	325	325	325	325	750
10.20.131.38.5812	Clothing Expenses	12	65	-	-	200
TOTALS		\$ 233,311	\$ 228,080	\$ 239,737	\$ 249,034	\$ 263,600

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

Human Resources 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 FY2016, along with a brief look at historical staffing levels, are as follows:

Position Title	2012	2013	2014	2015	2016 Budget
Human Resources Coordinator	1	1	1	1	0
Human Resources Director	1	1	1	1	1
Human Resources Manager	0	0	0	0	1
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

### Previous Year's Goals and Objectives:

The Human Resources Department's FY2015 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: Efforts continued to raise awareness for our employees on personal accountability and responsibility in safe life and work practices.*

2. Training Activities

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

*Update: Many community partners assisted throughout the year in providing high quality, low cost training and career growth opportunities.*

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: The City still offers an extremely competitive benefit package.*

**FY2016 Goals and Objectives:**

The Human Resources Department's FY2016 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 2016 BUDGET DETAIL  
HUMAN RESOURCES

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.25.011.02.4001	Salaries	\$ 138,695	\$ 139,288	\$ 141,468	\$ 150,824	\$ 160,600
10.25.011.02.4004	Overtime	150	-	-	-	-
10.25.011.02.4018	Health Savings Account	-	372	897	1,217	1,560
10.25.011.02.4101	Social Security	10,080	10,139	10,357	11,287	12,290
10.25.011.02.4102	LAGERS Retirement Program	9,975	14,288	14,010	14,028	13,810
10.25.011.02.4104	Workers Compensation	181	232	342	402	440
10.25.011.02.4105	Health Insurance	20,603	23,058	25,019	25,970	26,910
10.25.011.02.4106	Life Insurance	67	53	106	55	60
10.25.011.02.4107	Dental Insurance	1,278	1,210	1,217	1,270	1,340
10.25.011.02.4112	Vision Insurance	310	316	426	331	350
10.25.011.02.4116	Disability Insurance	142	121	132	146	160
10.25.011.04.5001	General Supplies	603	732	940	1,472	1,200
10.25.011.06.5210	Training Travel	-	2,868	4,841	1,000	-
10.25.011.06.5259	City-Wide Training	230	2,629	1,104	2,498	-
10.25.011.08.5372	Recruitment Expenses	234	-	-	-	-
10.25.011.08.5399	Miscellaneous Fees	18,302	20,192	23,740	17,455	17,500
10.25.011.12.5453	Mobile Phones	150	-	-	-	-
10.25.011.16.5715	Casualty Insurance	1,726	1,607	1,580	1,641	1,270
10.25.011.38.5804	Special Events	611	4,665	6,448	2,572	2,500
10.25.011.38.5810	Publications	-	339	476	-	-
10.25.011.38.5811	Membership Dues	924	-	1,130	927	950
10.25.011.38.5989	Miscellaneous Expenses	6,148	5,295	9,804	7,359	7,500
TOTALS		\$ 210,410	\$ 227,406	\$ 244,036	\$ 240,454	\$ 248,440

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

**Staffing Levels:**

The Finance Department’s proposed staffing levels for FY2016, along with a brief look at historical staffing levels, are as follows:

Position Title	2012	2013	2014	2015	2016 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	0	0	0
Finance Technician	4	4	4	4	3
Lead Finance Technician	0	0	0	0	1
Lead Meter Technician	1	1	1	1	1
Meter Service Technician	1	1	2	2	2
Office Supervisor	1	1	1	1	1
Payroll Specialist	1	1	1	1	1
<b>Total</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>

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 FY2015 goals and objectives were as follows:

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.

*Update: Delayed to 2016*

2. 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.

*Update: Goal is a multi-year activity. In March of 2015, Finance promoted a senior employee to the Payroll Specialist position. The Payroll Specialist position was previously held by an employee that had over 40 years with the City of Liberty. By promoting this individual, it will allow them to grow and take on more responsibilities. Also, in late 2015, Finance promoted a senior Finance Technician to Lead Finance Technician. Creating this position allows individuals to take on more of a leadership role within the Utility Billing Department.*

### 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.

*Update: Delayed until 2016*

### 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.

*Update: Delayed until 2016; In 2010, Council approved a \$2.00 maintenance fee dedicated to improvements to infrastructure. In early December 2015, it was recommended to Council that the City use the revenue generated from the \$2.00 maintenance fee to be dedicated to the water meter replacement project. It was suggested this be a multi-year commitment to ensure all meters are replaced in a timely manner.*

5. 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.

*Update: The City did not secure State of Missouri authorization to seek such a tax in 2015. The City will continue to secure authorization in 2016.*

6. 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.

*Update: In September 2015, Finance Staff submitted an RFP for Professional Auditing Services to five different Accounting Firms. Out of the five submitted, four bids were received and those four firms participated in the interview process. BKD was awarded the bid and will be representing the City for the next few years.*

*Update: Utility Bill Printing bid has been delayed until 2016.*

**FY2016 Goals and Objectives:**

1. Implementation of InCommand transaction management system.

Objective: InCommand is an online transaction management system that enables company cardholders to log on and view transactions that have taken place on their cards and then process these transactions. Users (cardholders and approvers) log on to InCommand to review cost allocation assigned to their transactions and to make changes to the cost allocation where necessary. Once users are satisfied that the

transaction is a valid one and that the cost allocation is correct, the transaction is marked as reviewed by the cardholder and ready for approval by the appropriate department/organization Approver. Cardholders who are also approvers review their own transaction as well as cardholders for whom they are responsible for.

- Access the transactions screen
- Filter for new/imported transactions
- Process a transaction
- Perform a transaction split
- More efficient payment processing of the Procurement Card payments

2. Online exception process through Commerce Bank/Commerce Connections.

Objective: Utilizing software that is available through Commerce Connections to receive electronic notification of any exception payments received from the City's Lockbox.

- By implementing this process, it would eliminate the need for a courier service to bring any paper exceptions to our local branch. In turn would eliminate the need for a Finance Staff member to go to our local branch to pick up those paper exceptions on a daily basis.
- Faster processing of any exceptions the Utility Billing Department may receive through the Lockbox.
- More efficient process of Utility Payments through the Lockbox.
- More secure way to process exceptions.

3. Update of all Credit Card Machines within the City.

Objective: Finance along with IT will be working diligently together to ensure all credit cards machines that are in use through the City are PCI (Payment Card Industry) compliant and to ensure the security of all the data received through credit card payments.

- Ensure all departments with Merchant ID's who process, store or transmit credit card information maintain a secure environment.
- Businesses that have a data breach where credit card data is stolen will be subject to larger fines and fees from the banks.

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 2016.

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

- Using current sampling data, combined with APWA meter replacement recommendations, provide the Budget Committee with an overall fiscal analysis of projected revenue improvements that could be generated with a meter replacement program.

- Calculate the investment costs required to accomplish the replacement program and suggest financing mechanism and associated debt costs.
- Calculate the net income that could be realized for such a program.
- Secure required financing.
- In 2016, 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 2017.
- As density of meter replacement allows, convert from automatic meter reading (AMR) to AMI reading process, so to provide customers with “smart” metering capacities.

YEAR 2016 BUDGET DETAIL  
ACCOUNTING & FINANCE

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.30.130.02.4001	Salaries	\$ 401,109	\$ 415,490	\$ 415,483	\$ 391,910	\$ 399,580
10.30.130.02.4004	Overtime	20	46	57	258	540
10.30.130.02.4015	Opt Out (Health Insurance)	7,770	7,159	6,984	6,556	7,170
10.30.130.02.4017	Health Insurance Rebate	72	-	-	-	-
10.30.130.02.4018	Health Savings Account	-	372	897	1,414	2,050
10.30.130.02.4101	Social Security	29,873	31,070	30,878	29,809	31,120
10.30.130.02.4102	LAGERS Retirement Program	29,976	43,062	39,346	37,081	34,980
10.30.130.02.4104	Workers Compensation	549	700	1,032	1,107	1,090
10.30.130.02.4105	Health Insurance	43,298	51,584	55,806	51,870	50,340
10.30.130.02.4106	Life Insurance	218	222	167	166	180
10.30.130.02.4107	Dental Insurance	2,822	2,860	3,162	3,271	3,610
10.30.130.02.4112	Vision Insurance	568	588	675	629	660
10.30.130.02.4116	Disability Insurance	440	361	372	376	180
10.30.130.04.5001	General Supplies	4,721	3,494	3,216	4,000	4,000
10.30.130.04.5110	Copier Lease	2,222	2,255	2,388	2,764	2,800
10.30.130.04.5120	Outside Printing	5,094	2,107	2,246	2,198	2,500
10.30.130.06.5210	Training Travel	2,602	4,323	3,270	4,447	-
10.30.130.06.5251	Registration Fees	785	430	85	490	500
10.30.130.08.5306	Audit Fees	53,385	54,980	61,100	54,400	57,450
10.30.130.08.5346	Financial Services	35,549	34,259	34,125	29,666	36,000
10.30.130.08.5379	Legal Ads	78	78	78	150	150
10.30.130.08.5397	Contract Labor	5,416	-	-	-	-
10.30.130.08.5399	Miscellaneous Fees	33,458	9,713	80,738	71,200	72,000
10.30.130.12.5453	Mobile Phones	300	-	-	-	-
10.30.130.14.5541	Vehicle Maintenance	28	-	-	-	-
10.30.130.14.5551	Office Equipment Maintenance	1,249	1,858	1,207	1,000	1,000
10.30.130.14.5591	Software Maintenance	610	100	100	200	200
10.30.130.16.5715	Casualty Insurance	1,714	1,597	1,571	1,676	1,260
10.30.130.18.5601	Minor Equipment	-	663	1,175	750	500
10.30.130.38.5801	Over/Short	(70)	(49)	658	50	50
10.30.130.38.5803	Meeting Expense	-	-	30	50	50
10.30.130.38.5808	Postage	23,000	13,753	12,995	-	-
10.30.130.38.5810	Publications	361	-	30	50	50
10.30.130.38.5811	Membership Dues	1,236	1,150	1,643	1,400	1,400
10.30.130.38.5989	Miscellaneous Expenses	52	190	32	100	100
TOTALS		\$ 688,504	\$ 684,413	\$ 761,548	\$ 699,038	\$ 711,510

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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 FY2016, along with a brief look at historical staffing levels, are as follows:

<b>Position Title</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016 Budget</b>
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Animal Control Officer	2	2	2	0	0
Animal Shelter Attendant	0.5	0.5	0.5	0	0
Communications Officer	9	9	9	9	9
Communications Supervisor	1	1	1	1	1
Deputy Police Chief	1	0	0	0	0
Evidence & Property Technician	0.5	0.5	0.5	0.5	0.5
Police Captain	1	2	2	2	2
Police Chief	1	1	1	1	1
Police Corporal	4	4	4	4	4
Police Lieutenant	4	2	2	2	2
Police Officer	26	25	25	25	25
Police Sergeant	5	6	6	6	6
Records Technician	3	3	3	3	3
Support Services Supervisor	1	1	1	1	1
<b>Total</b>	<b>59.5</b>	<b>57.5</b>	<b>57.5</b>	<b>55</b>	<b>55</b>

**Previous Year’s Goals and Objectives:**

The Police Department’s FY2015 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 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.

*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 2016. The department continues to investigate the use of body cameras for police officers. The department continues community outreach for the recruitment and hiring of minorities.*

## 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.

*Update: The WatchGuard 4RE wireless high definition video system was purchased and installed on the police motorcycle dedicated to traffic enforcement. The police motorcycle did not previously have a video system. This system is the same system currently installed in the patrol vehicles since 2014. It automatically uploads video wirelessly from each vehicle to a server supported by the City of Liberty Information Services department. The video recordings are 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. The patrol rifles were outfitted with enhanced weapons sites to improve marksmanship and low light performance. 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 has progressed. The department now uses frangible ammunition for use on steel targets during firearms training to reduce risk of ricochet*

*injury. The department continues to work with other area law enforcement agencies in cooperative efforts to enhance operations procedures. As part of this effort, the department received a \$6,495 grant from the Firehouse Subs Public Safety Foundation for the purchase of a Rescue Phone® Quad Crisis Response Module. The Quad Crisis Response Module is a telephone system which provides the department's Crisis Negotiations Team with the ability to conduct secure crisis negotiations with armed, barricaded, or suicidal persons from a position of safety. It may also be used by area law enforcement agencies through mutual aid agreements. In furtherance of community outreach efforts, Liberty police officers implemented the Coffee with a Cop program in 2016. Coffee with a Cop is a national initiative supported by the United States Department of Justice, Office of Community Oriented Policing Services. The Coffee with a Cop program provides unique opportunities for community members to interact with officers in a positive environment, ask questions, and learn more about the department.*

### 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.

*Update: The interview room video recording system was replaced with a WatchGuard video system compatible with in-car video system technology. A storage area was remodeled to create a soft interview room for witnesses, children, and victims of sexual assault. In 2015 the Criminal Investigations Unit achieved a 71% total case clearance rate. The unit was understaffed by one position during the second half of 2015. Offenses are cleared in one of two ways – by arrest or by exceptional means, in accordance with Uniform Crime Reporting (UCR) program guidelines. The Federal Bureau of Investigation's UCR Program collects, publishes, and archives crime statistics from law enforcement agencies across the nation.*

### 4. Youth Resource Services

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

Objective: Continue instruction of the Liberty Intervention Focusing on Education (LIFE) curriculum for 6<sup>th</sup> 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 2015 the 10-week LIFE educational program was presented to all 6<sup>th</sup> 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 6<sup>th</sup> grade middle school students who successfully completed the program. In the summer of 2015, the department hosted a Junior Police Academy (JPA). The development and administration of the program was conducted by department School Resource Officers. The first JPA consisted of 26 seventh and eighth grade students from the Liberty School District. The purpose of the program is to provide a safe, educational, and fun experience to the students and to give them a view into law enforcement and provide an understanding of police work. An added program benefit is that it provides information to youth interested in a future career in law enforcement to inspire their sense of civic duty. Classes included basic law enforcement/laws and procedures, patrol tactics/use of force, crime scene investigations, drug and criminal investigations, traffic/accident investigations, SWAT, qualifications and the hiring process to be a police officer, and situational role playing.*

#### 5. Communications Unit

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

Objective: 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

*Update: A Communications Unit Standards and Procedures Manual was completed and implemented. Full allotted staffing for the Communications Unit was achieved by the completion of training for two replacement Communications Officers. Communications Unit shift coverage continued to be supplemented in 2015 with part time Communications Officers. The selection process and promotion of a new Communications Unit Supervisor was accomplished. The Metropolitan Area Regional Radio System (MARRS), and related new equipment in use since 2014 in the Communications Center, continues to be monitored. Mid-America Regional Council (MARC) technological upgrades continue in the communications center for future enhancements to the emergency 911 system. Public safety answering points (PSAP)*

*consolidation discussions continued with area agencies. Further consolidation discussions continue to involve monitoring the status of proposed mobile phone tax legislation for Missouri, intended for future funding of 911 services in consideration of the continuous decline in landlines.*

## 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.

*Update: The Police Department continues to pursue options to enhance the efficiency of operations for both police department and court personnel. Coordination and decisions to implement the e-ticketing project progressed in 2015. Purchases of equipment needed to support e-ticketing were made with 2015 budgeted funds, for implementation in 2016. Research of options for a property and evidence bar code tracking system, as well as supplies and equipment tracking software continued. The Records Unit was understaffed by two positions during the second half of 2015. Progress towards reducing the backlog of arrest jackets continued along with auditing for records retention requirements. Research of space options for required long term case file retention has continued.*

### **FY2016 Goals and Objectives:**

The Police Department's FY2016 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. Continue to investigate the use of body cameras for police officers.

2. Operations Program:

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

Objective: Continue work with other area law enforcement agencies in cooperative efforts to enhance operations procedures. Maintain efforts to recruit and retain the best quality police officers in a competitive law enforcement employee market. Ensure compliance with increased Missouri POST training standards. Pursue enhanced training in the areas of risk management, use of force decision making, racial profiling and cultural competency. Maintain and further develop the department's equipment replacement schedule. Ensure all officers are trained in the proper use of new equipment to implement e-ticketing.

3. Criminal Investigations Unit:

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

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

4. Youth Resource Services

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

Objective: Continue instruction of the Liberty Intervention Focusing on Education (LIFE) curriculum for 6<sup>th</sup> grade students in the school district. The LIFE curriculum includes the Science Based Drug Education (SBDE) program which covers such topics as brain functions and processes, the three major drug categories, the gateway theory, and the damaging effects of specific drugs. There is a component which covers intellectual property and copyright laws, and another that covers sexual harassment in the school setting. In addition, the LIFE curriculum includes a program called i-SAFE, which is an internet safety program covering cyber security, bullying, personal safety, and predators. The School Resource Officer Program will also continue the Junior Police Academy (JPA) program in the summer with select seventh to eighth grade students from the Liberty School District. The purpose of the program is to provide a safe, educational, and fun experience to the students and to give them a view into law enforcement and provide an understanding of police work. An added program benefit is that it provides information to youth interested in a future career in law enforcement to inspire their sense of civic duty. Classes will include basic law enforcement/laws and procedures, patrol tactics/use

of force, crime scene investigations, drug and criminal investigations, traffic/accident investigations, SWAT, qualifications and the hiring process to be a police officer, and situational role playing.

#### 5. Communications Unit

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

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

#### 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: Achieve full allotted staffing level for the Records Unit by hiring and completing training of two replacement Records Technicians (one hired in 2015). Leverage technologies as a means to offset increased service demands with limited resources. With the purpose of reducing data entry, minimizing errors, improving efficiency and enhancing coordination between the police department and municipal court, the department will progress with implementation of a mobile (electronic) ticketing system with equipment purchased in 2015. Mobile ticketing or "e-ticketing" for law enforcement uses in-car computer data to populate the fields of a traffic citation, such as driver information and vehicle registration. A hard copy from a printer mounted in the patrol car is provided to the violator. As necessary, an officer can efficiently generate additional citations with such a system. A fully integrated mobile ticketing system with additional software can grant immediate accessibility of citation information for both police and court personnel. Such a fully integrated mobile ticketing system would significantly enhance the efficiency of operations for both police department and court personnel. As another means to leverage technology as a means to offset increased service demands with limited resources, the department will continue to research options for a property and evidence bar code tracking system, as well as supplies and equipment tracking software. Efforts will continue to complete the backlog of arrest jackets, and maintain audit of records retention requirements. Research of offsite records storage options for required long term case file retention will continue.

YEAR 2016 BUDGET DETAIL  
POLICE ADMINISTRATION

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.40.500.02.4001	Salaries	\$ 119,370	\$ 185,010	\$ 190,041	\$ 190,077	\$ 195,200
10.40.500.02.4004	Overtime	175	3,852	19,944	9,556	9,500
10.40.500.02.4015	Opt Out (Health Insurance)	3,492	3,492	3,492	3,496	3,500
10.40.500.02.4101	Social Security	9,219	14,262	16,104	15,442	15,950
10.40.500.02.4102	LAGERS Retirement Program	11,295	27,133	31,238	26,578	28,700
10.40.500.02.4104	Workers Compensation	1,904	3,458	6,111	7,889	9,580
10.40.500.02.4105	Health Insurance	4,863	17,456	12,296	13,088	13,710
10.40.500.02.4106	Life Insurance	46	66	66	68	70
10.40.500.02.4107	Dental Insurance	644	1,493	1,247	1,313	1,420
10.40.500.02.4112	Vision Insurance	240	436	304	343	360
10.40.500.02.4116	Disability Insurance	76	89	96	110	120
10.40.500.04.5001	General Supplies	8,579	10,471	11,307	10,500	10,500
10.40.500.04.5054	Grant Supplies	-	-	-	500	-
10.40.500.04.5099	Miscellaneous Supplies	1,825	1,455	708	3,600	3,600
10.40.500.04.5120	Outside Printing	521	1,082	94	1,100	1,100
10.40.500.06.5210	Training Travel	3,940	4,181	5,203	5,000	5,000
10.40.500.06.5251	Registration Fees	1,885	2,098	15,929	15,100	17,000
10.40.500.06.5252	Lodging	1,529	1,654	3,856	5,000	5,000
10.40.500.06.5253	Meals Per Diem	129	380	2,192	1,500	1,500
10.40.500.06.5259	Other Training Costs	557	-	-	-	-
10.40.500.08.5336	Testing Fees	375	975	3,579	3,000	3,000
10.40.500.08.5356	Medical Fees	-	350	-	1,000	1,000
10.40.500.08.5372	Recruitment Fees	-	-	75	-	-
10.40.500.08.5392	Employment Testing	-	-	134	-	-
10.40.500.08.5399	Miscellaneous Fees	7,309	7,733	9,943	18,500	18,500
10.40.500.12.5453	Mobile Phones	1,317	3,065	5,142	6,135	6,500
10.40.500.14.5521	Vehicle Fuel	103,268	92,696	79,447	52,800	60,000
10.40.500.14.5541	Vehicle Maintenance	42,131	45,503	59,386	38,400	40,000
10.40.500.14.5551	Equipment Maintenance	350	185	95	1,270	1,270
10.40.500.16.5711	Property Insurance	180	210	236	270	270
10.40.500.16.5715	Casualty Insurance	368,683	362,689	348,364	358,180	360,810
10.40.500.18.5601	Minor Equipment	50,322	38,555	114,468	27,074	30,000
10.40.500.18.5606	Vehicle Changeover Costs	-	26,068	21,188	22,000	22,000
10.40.500.24.6003	Lease Principal	32,102	33,073	156,834	220,331	260,330
10.40.500.24.6013	Lease Interest	2,737	1,766	44,546	40,708	40,540
10.40.500.24.6021	Debt Service Fees	-	-	188	-	-
10.40.500.24.6024	Cost of Issuance	-	29,139	680	-	-
10.40.500.36.7101	Vehicles	-	131,616	132,680	101,864	105,000
10.40.500.36.7201	Capital Equipment	15,174	8,978	28,628	50,000	45,000
10.40.500.36.7216	Public Safety Radio System	-	749,531	771,599	-	-
10.40.500.38.5803	Meeting Expense	968	1,895	789	1,500	1,500
10.40.500.38.5810	Publications	333	913	233	1,000	1,000
10.40.500.38.5811	Membership Dues	1,747	2,017	2,350	3,175	3,180
10.40.500.38.5812	Clothing Expense	38,292	48,006	44,110	38,200	40,000
10.40.500.38.5989	Miscellaneous Expenses	72	227	484	600	600
TOTALS		\$ 835,649	\$ 1,863,258	\$ 2,145,404	\$ 1,296,267	\$ 1,362,310

YEAR 2016 BUDGET DETAIL  
POLICE PATROL UNIT

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.40.501.02.4001	Salaries	\$ 1,426,524	\$ 1,444,841	\$ 1,459,253	\$ 1,450,689	\$ 1,506,910
10.40.501.02.4002	Part-time	41,425	40,462	30,878	18,000	25,000
10.40.501.02.4004	Overtime	127,040	128,581	152,426	138,084	144,200
10.40.501.02.4015	Opt Out (Health Insurance)	27,645	33,902	32,156	36,710	38,480
10.40.501.02.4017	Health Insurance Rebate	96	-	-	-	-
10.40.501.02.4018	Health Savings Account	-	-	215	610	980
10.40.501.02.4101	Social Security	117,909	120,040	122,159	122,854	131,170
10.40.501.02.4102	LAGERS Retirement Program	148,391	232,682	236,039	217,381	246,900
10.40.501.02.4104	Workers Compensation	31,018	40,289	59,361	75,523	87,720
10.40.501.02.4105	Health Insurance	204,889	201,727	235,976	237,851	249,230
10.40.501.02.4106	Life Insurance	787	723	680	746	810
10.40.501.02.4107	Dental Insurance	13,458	12,662	12,925	13,604	15,250
10.40.501.02.4112	Vision Insurance	2,210	2,610	2,935	3,083	3,430
10.40.501.02.4116	Disability Insurance	1,718	1,475	1,470	1,560	1,740
10.40.501.04.5006	Vehicle Supplies	-	433	95	500	500
10.40.501.04.5050	SWAT Team Supplies	872	666	1,585	3,000	3,000
10.40.501.04.5051	Armory Supplies	13,791	12,870	20,272	20,000	20,000
10.40.501.06.5210	Training Travel	270	-	-	-	-
10.40.501.06.5251	Registration Fees	-	-	-	104	-
10.40.501.08.5329	Contra Labor	48	48	-	-	-
10.40.501.14.5551	Equipment Maintenance	-	-	-	1,512	1,500
10.40.501.14.5559	Misc. Equipment Maintenance	351	100	3	2,500	2,500
10.40.501.18.5602	Neighborhood Watch Equipment	-	-	500	500	3,500
10.40.501.38.5812	Clothing Expenses	-	256	-	-	-
TOTALS		\$ 2,158,441	\$ 2,274,366	\$ 2,368,926	\$ 2,344,811	\$ 2,482,820

YEAR 2016 BUDGET DETAIL  
POLICE INVESTIGATION UNIT

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.40.502.02.4001	Salaries	\$ 262,821	\$ 270,682	\$ 269,809	\$ 277,510	\$ 282,170
10.40.502.02.4004	Overtime	14,481	14,988	21,825	31,226	32,960
10.40.502.02.4015	Opt Out (Health Insurance)	7,566	1,164	3,492	3,496	3,500
10.40.502.02.4017	Health Insurance Rebate	56	-	-	-	-
10.40.502.02.4101	Social Security	21,162	21,130	21,634	23,388	24,370
10.40.502.02.4102	LAGERS Retirement Program	27,409	41,883	44,751	42,328	45,880
10.40.502.02.4104	Workers Compensation	4,192	6,297	10,195	13,705	16,490
10.40.502.02.4105	Health Insurance	23,638	43,884	36,711	42,161	47,310
10.40.502.02.4106	Life Insurance	152	131	126	132	150
10.40.502.02.4107	Dental Insurance	2,621	2,480	2,218	2,350	2,570
10.40.502.02.4112	Vision Insurance	309	376	611	647	710
10.40.502.02.4116	Disability Insurance	352	300	321	365	400
10.40.502.38.5802	Metro Drug Squad	8,654	8,654	11,261	10,000	8,500
TOTALS		\$ 373,410	\$ 411,969	\$ 422,955	\$ 447,308	\$ 465,010

YEAR 2016 BUDGET DETAIL  
YOUTH RESOURCE SERVICES

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.40.507.02.4001	Salaries	\$ 143,115	\$ 143,261	\$ 142,376	\$ 146,207	\$ 150,420
10.40.507.02.4004	Overtime	14,424	13,410	12,770	19,712	20,600
10.40.507.02.4015	Opt Out (Health Insurance)	2,619	-	-	-	-
10.40.507.02.4017	Health Insurance Rebate	48	-	-	-	-
10.40.507.02.4101	Social Security	11,802	11,325	11,180	12,335	13,080
10.40.507.02.4102	LAGERS Retirement Program	15,345	22,831	23,631	22,423	24,630
10.40.507.02.4104	Workers Compensation	2,899	3,920	5,928	7,649	8,950
10.40.507.02.4105	Health Insurance	18,520	30,098	33,379	35,374	37,050
10.40.507.02.4106	Life Insurance	90	78	79	82	90
10.40.507.02.4107	Dental Insurance	1,616	1,531	1,544	1,630	1,750
10.40.507.02.4112	Vision Insurance	-	250	327	331	350
10.40.507.02.4116	Disability Insurance	141	179	193	219	240
10.40.507.08.5395	Lease Payments	4,800	4,800	4,800	5,000	5,000
10.40.507.14.5559	Misc. Equipment Maintenance	-	-	-	100	100
TOTALS		\$ 215,419	\$ 231,682	\$ 236,207	\$ 251,062	\$ 262,260

YEAR 2016 BUDGET DETAIL  
POLICE COMMUNICATIONS

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.40.511.02.4001	Salaries	\$ 385,235	\$ 390,510	\$ 381,676	\$ 389,550	\$ 399,650
10.40.511.02.4002	Part-time	-	-	4,140	6,703	7,000
10.40.511.02.4004	Overtime	36,201	50,781	67,959	58,020	59,740
10.40.511.02.4015	Opt Out (Health Insurance)	1,746	3,492	3,492	5,245	7,000
10.40.511.02.4017	Health Insurance Rebate	156	60	-	-	-
10.40.511.02.4101	Social Security	30,649	32,624	33,307	34,260	36,210
10.40.511.02.4102	LAGERS Retirement Program	31,433	45,598	44,694	40,942	40,710
10.40.511.02.4104	Workers Compensation	549	710	1,039	1,192	1,270
10.40.511.02.4105	Health Insurance	75,842	75,924	79,093	86,182	86,470
10.40.511.02.4106	Life Insurance	305	265	250	273	290
10.40.511.02.4107	Dental Insurance	4,999	4,870	4,605	4,975	5,410
10.40.511.02.4112	Vision Insurance	899	1,287	1,452	1,545	1,620
10.40.511.02.4116	Disability Insurance	551	484	440	365	400
10.40.511.04.5052	Property Room Supplies	1,407	1,000	815	1,000	1,000
10.40.511.04.5053	Jail Supplies	122	77	147	500	500
10.40.511.08.5373	Prisoner Housing Expense	39,322	33,519	34,241	32,000	32,000
10.40.511.14.5559	Misc. Equipment Maintenance	26,069	31,419	12,355	22,500	22,500
TOTALS		\$ 635,486	\$ 672,622	\$ 669,706	\$ 685,252	\$ 701,770

YEAR 2016 BUDGET DETAIL  
POLICE RECORDS UNIT

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.40.512.02.4001	Salaries	\$ 282,724	\$ 150,095	\$ 157,776	\$ 162,516	\$ 167,390
10.40.512.02.4004	Overtime	133	176	411	3,761	4,120
10.40.512.02.4015	Opt Out (Health Insurance)	6,111	6,402	6,984	2,037	3,500
10.40.512.02.4017	Health Insurance Rebate	96	-	-	-	-
10.40.512.02.4101	Social Security	19,893	11,844	12,481	12,653	13,390
10.40.512.02.4102	LAGERS Retirement Program	20,375	16,141	16,356	17,208	19,470
10.40.512.02.4104	Workers Compensation	979	667	389	441	470
10.40.512.02.4105	Health Insurance	24,276	8,559	6,361	27,189	22,020
10.40.512.02.4106	Life Insurance	154	102	106	109	120
10.40.512.02.4107	Dental Insurance	1,976	1,452	1,561	1,959	2,430
10.40.512.02.4112	Vision Insurance	150	348	397	578	620
10.40.512.02.4116	Disability Insurance	378	232	261	292	320
10.40.512.04.5110	Copier Lease & Usage	2,259	2,216	2,377	5,500	5,500
10.40.512.08.5393	Regional Alert System	8,285	8,679	8,771	10,000	10,000
10.40.512.14.5559	Misc. Equipment Maintenance	-	-	161	600	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	500
10.40.512.38.5808	Postage	196	132	238	500	500
TOTALS		\$ 369,211	\$ 208,234	\$ 215,818	\$ 247,343	\$ 252,550

YEAR 2016 BUDGET DETAIL  
ANIMAL CONTROL UNIT

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.40.513.02.4001	Salaries	\$ 63,765	\$ 57,532	\$ 63,833	\$ -	\$ -
10.40.513.02.4002	Part-time	14,815	15,128	13,184	-	-
10.40.513.02.4004	Overtime	1,987	3,720	4,050	-	-
10.40.513.02.4017	Health Insurance Rebate	96	-	-	-	-
10.40.513.02.4018	Health Savings (HSA)	-	696	1,476	-	-
10.40.513.02.4101	Social Security	6,029	5,729	6,160	-	-
10.40.513.02.4102	LAGERS Retirement Program	4,484	5,008	5,858	-	-
10.40.513.02.4104	Workers Compensation	972	1,231	1,770	-	-
10.40.513.02.4105	Health Insurance	10,428	9,415	11,149	-	-
10.40.513.02.4106	Life Insurance	61	46	53	-	-
10.40.513.02.4107	Dental Insurance	723	600	684	-	-
10.40.513.02.4112	Vision Insurance	72	56	87	-	-
10.40.513.02.4116	Disability Insurance	71	30	-	-	-
10.40.513.04.5001	General Supplies	814	189	542	-	-
10.40.513.04.5003	Medical Supplies	3,637	3,842	2,441	-	-
10.40.513.04.5008	Building Maintenance	2,288	584	832	-	-
10.40.513.04.5009	Maintenance Materials	16	-	-	-	-
10.40.513.04.5010	Chemicals	1,626	1,030	377	-	-
10.40.513.04.5013	Food	905	1,474	1,474	-	-
10.40.513.08.5358	Veterinary Services	5,064	2,386	2,266	-	-
10.40.513.08.5389	Other Fees	75	200	40	-	-
10.40.513.12.5401	Electric	2,927	2,647	2,375	-	-
10.40.513.12.5421	Natural Gas	2,416	2,256	2,108	-	-
10.40.513.14.5541	Vehicle Maintenance	15	-	-	-	-
10.40.513.14.5559	Misc. Equipment Maintenance	1,807	1,755	1,350	-	-
10.40.513.14.5571	Building Maintenance	254	390	179	-	-
10.40.513.14.5575	Grounds/Landscaping Maint.	-	263	-	-	-
10.40.513.16.5711	Property Insurance	132	168	194	-	-
TOTALS		\$ 125,479	\$ 116,375	\$ 122,479	\$ -	\$ -

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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	2015 Proj.
Dispatch to Enroute	1.42	1.37	1.36	1.33	1.40	1.38
Enroute to On Scene	3.77	3.81	3.88	3.96	4.04	4.23
Dispatch to On Scene	5.19	5.17	5.24	5.29	5.44	5.61

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	2015 Proj.
Fire	3,336	3,338	3,459	3,338	3,265	3,462
EMS	3,299	3,232	3,311	2,898	2,847	2,992
EMS Pt. Transports	2,367	2,290	2,357	2,365	2,243	2,318
Total Responses	4,265	4,200	4,299	3,871	3,808	4,106

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 FY2016, along with a brief look at historical staffing levels, are as follows:

Position Title	2012	2013	2014	2015	2016 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	0	0	0	0	0
Division Chief-Fire Marshal	1	1	1	1	1
Division Chief-Training	1	1	1	1	1
Fire Captain	9	9	9	9	9
Fire Chief	1	1	1	1	1
Firefighter/EMT	9	9	12	9	8
Firefighter/Paramedic	24	24	24	24	28
<b>Total</b>	<b>48.5</b>	<b>48.5</b>	<b>51.5</b>	<b>48.5</b>	<b>51.5</b>

**Previous Year’s Goals and Objectives:**

The Fire Department’s FY2015 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: The FD’s average “Dispatch to Enroute” time is projected to be at 1.38 minutes for 2015. The desired average response time is approximately 7 seconds quicker. The FD will continue to monitor and evaluate areas of possible improvement.*

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: The FD conducted two (2) hiring process in 2015 for the position of Firefighter/Paramedic. The first process allowed the department to fill four (4) vacancies and establish an eligibility list of one (1) candidate. Unfortunately when a fifth vacancy occurred in 2015 the remaining candidate declined the position. The second process in 2015 had nine (9) applicants that met minimum qualifications.*

3. 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.

*Update: The FD took delivery of three (3) new pumpers in mid-2015. A procedure was established within the labor/management process to ensure all in-service training and drive time was completed by each member. The pumpers were placed in service in June of 2015 after completion of all established training.*

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 utilized the labor/management committee to review planned 2016 projects as well as into the future. The review process enabled the Department to continue its long-term planning of capital needs.*

5. 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.

*Update: The FD along with labor personnel utilizing the labor/management initiative established three (3) project committees for implementing Fire Specialists, Field Training Officers, and a wellness initiative. The first Fire Specialist testing occurred in the month of September. The labor/management committee established a completion date of 18 months after the completion of the first round of testing. The first Field Training Officer testing occurred in July. Five candidates completed the testing allowing the department to implement the program in late 2015. The Wellness committee is in progress and desire to have a final report completed in early 2016.*

### **FY2016 Goals and Objectives:**

The Fire Department's FY2016 goals and objectives include the following:

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

Objective: The FD utilizing the Labor/Management process will explore and implement hiring practice changes.

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

Objective: Utilizing project teams the department will evaluate, create specifications for, purchase and put into service replacement Self Contained Breathing Apparatus (SCBA),

a live fire training tower, and two (2) building additions. In addition, staff will continue to evaluate for future needs and adjust the plan accordingly.

3. Create specifications for 2017 replacement ambulances.

Objective: By the conclusion of the fourth quarter the FD will have established a Labor/Management Project Team to evaluate and create specifications for replacement ambulances to be ordered in the first quarter of 2017.

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

Objective: The FD will monitor response times on a monthly basis to assist in determining opportunities for improvement. When opportunities are found the FD will implement plans to make the improvement.

5. Improve employee retention.

Objective: The FD will research other area departments to determine the regional retention issues compared to Liberty. In addition, the department will evaluate options to work towards fixing current pay compression issues within the department and will present the findings to City Management.

YEAR 2016 BUDGET DETAIL  
FIRE ADMINISTRATION

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.50.300.02.4001	Salaries	\$ 116,573	\$ 117,063	\$ 118,260	\$ 121,812	\$ 125,470
10.50.300.02.4004	Overtime	-	77	-	-	6,500
10.50.300.02.4101	Social Security	8,565	8,544	8,620	9,100	10,100
10.50.300.02.4102	LAGERS Retirement Program	14,381	19,827	20,129	21,592	23,660
10.50.300.02.4104	Workers Compensation	3,495	4,889	7,556	9,849	11,630
10.50.300.02.4105	Health Insurance	15,741	17,877	19,799	20,768	21,750
10.50.300.02.4106	Life Insurance	46	40	40	41	40
10.50.300.02.4107	Dental Insurance	958	907	912	953	1,010
10.50.300.02.4112	Vision Insurance	240	252	265	264	280
10.50.300.02.4116	Disability Insurance	106	91	98	110	120
10.50.300.04.5001	General Supplies	2,253	2,060	4,065	2,101	2,000
10.50.300.04.5009	Maintenance Materials	596	374	352	468	500
10.50.300.04.5013	Food	726	1,069	1,901	1,759	1,800
10.50.300.04.5017	Equipment Supplies	-	7	-	-	-
10.50.300.04.5099	Miscellaneous Supplies	37	-	236	10	-
10.50.300.04.5110	Copier Lease	961	1,105	922	1,217	1,250
10.50.300.04.5120	Outside Printing	351	39	110	1,037	1,000
10.50.300.06.5251	Registration Fees	951	-	-	1,040	-
10.50.300.06.5253	Lodging & Meals	35	-	-	-	-
10.50.300.06.5259	Training Costs	365	3,104	3,596	4,044	4,000
10.50.300.08.5369	Pest Control/Cleaning	906	1,337	1,410	1,207	1,440
10.50.300.08.5372	Recruitment	-	305	-	-	-
10.50.300.08.5392	Employment Testing	-	1,339	2,627	2,770	2,250
10.50.300.08.5399	Miscellaneous Fees	28	(15)	44	59	-
10.50.300.12.5401	Electric	18,963	20,622	19,360	19,935	21,500
10.50.300.12.5421	Natural Gas	6,072	9,699	8,708	12,311	11,000
10.50.300.14.5521	Vehicle Fuel	3,619	3,778	3,818	3,906	3,750
10.50.300.14.5541	Vehicle Maintenance	2,144	1,149	4,582	3,414	1,000
10.50.300.14.5551	Office Equipment Maintenance	881	100	-	750	500
10.50.300.14.5553	Emergency Mgmt Maintenance	10,139	4,266	32,812	5,208	14,300
10.50.300.14.5559	Misc. Equipment Maintenance	-	37	-	-	-
10.50.300.14.5571	Building Maintenance	31,506	25,801	29,076	17,599	17,500
10.50.300.14.5575	Grounds/Landscaping	814	1,824	196	1,126	1,500
10.50.300.14.5591	Software Maintenance	-	-	-	1,754	-
10.50.300.16.5711	Property Insurance	4,662	5,328	5,839	6,501	6,570
10.50.300.16.5715	Casualty Insurance	580	541	533	569	440
10.50.300.18.5601	Minor Equipment	-	3,272	4,143	1,627	2,000
10.50.300.36.7201	Capital Equipment	24,742	-	-	-	-
10.50.300.38.5808	Postage	830	283	126	370	450
10.50.300.38.5811	Membership Dues	612	627	429	716	2,160
10.50.300.38.5812	Clothing Expense	446	-	129	502	500
TOTALS		\$ 273,323	\$ 257,617	\$ 300,693	\$ 276,489	\$ 297,970

YEAR 2016 BUDGET DETAIL  
EMERGENCY SERVICES

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.50.301.02.4001	Salaries	\$ 2,025,697	\$ 1,958,170	\$ 1,973,633	\$ 1,979,626	\$ 2,066,130
10.50.301.02.4002	Part-time	325	207	-	250	500
10.50.301.02.4003	Out of Class	7,838	6,300	7,837	18,495	19,570
10.50.301.02.4004	Overtime	303,202	424,927	436,560	346,719	360,500
10.50.301.02.4015	Opt Out (Health Insurance)	30,992	29,246	20,952	25,200	27,980
10.50.301.02.4017	Health Insurance Rebate	652	60	-	-	-
10.50.301.02.4018	Health Savings Account	-	2,576	4,681	3,099	3,430
10.50.301.02.4101	Social Security	173,533	177,586	179,210	177,473	189,350
10.50.301.02.4102	LAGERS Retirement Program	315,848	424,363	435,636	461,092	509,890
10.50.301.02.4104	Workers Compensation	98,427	124,056	176,108	228,477	275,580
10.50.301.02.4105	Health Insurance	305,881	345,928	402,292	401,738	414,430
10.50.301.02.4106	Life Insurance	1,172	1,020	1,026	1,056	1,070
10.50.301.02.4107	Dental Insurance	23,264	20,980	21,059	21,943	24,540
10.50.301.02.4112	Vision Insurance	1,445	2,043	3,173	3,815	4,300
10.50.301.02.4115	Detail Allowance	36	68	4	10	150
10.50.301.02.4116	Disability Insurance	2,681	2,066	2,190	2,350	2,610
10.50.301.04.5001	General Supplies	232	6,882	1,938	370	500
10.50.301.04.5006	Vehicle Supplies	9,903	4,496	567	2,000	2,500
10.50.301.04.5009	Maintenance Materials	22	97	620	180	-
10.50.301.04.5017	Equipment Supplies	46	995	3,027	823	500
10.50.301.04.5018	Minor Tools	238	20	9	147	-
10.50.301.04.5019	Radio Supplies	2,958	1,015	593	3,000	4,000
10.50.301.04.5020	Station Supplies	5,002	11,487	7,607	6,277	6,500
10.50.301.04.5099	SCBA Supplies	3,890	1,246	5,290	4,950	3,000
10.50.301.04.5210	Training Travel	-	-	-	96	-
10.50.301.06.5251	Registration Fees	-	209	209	-	-
10.50.301.06.5259	Training Costs	325	225	464	-	-
10.50.301.08.5399	Miscellaneous Fees	-	-	81	-	-
10.50.301.14.5521	Vehicle Fuel	39,324	38,266	37,055	30,814	-
10.50.301.14.5541	Vehicle Maintenance	49,316	57,712	71,728	31,797	35,000
10.50.301.14.5551	Maintenance-Office Equipment	374	12	-	-	-
10.50.301.14.5552	Radio Maintenance	1,059	2,072	913	2,738	3,000
10.50.301.14.5559	Misc. Equipment Maintenance	13,047	4,005	1,557	4,607	5,000
10.50.301.16.5715	Casualty Insurance	29,801	23,420	23,020	24,550	18,950
10.50.301.18.5601	Minor Equipment	5,889	3,606	1,856	7,531	3,000
10.50.301.38.5812	Clothing Expense	19,027	18,344	28,509	24,595	29,700
10.50.301.38.5813	Protective Clothing	22,712	16,932	25,145	31,192	33,350
TOTALS		\$ 3,494,158	\$ 3,710,640	\$ 3,874,550	\$ 3,847,010	\$ 4,045,030

YEAR 2016 BUDGET DETAIL

EMS SERVICES

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.50.311.04.5003	Medical Supplies	\$ 48,949	\$ 45,119	\$ 48,985	\$ 49,723	\$ 52,000
10.50.311.04.5010	Chemicals	942	1,393	674	953	1,250
10.50.311.06.5259	Training Costs	10,005	13,240	7,675	12,500	15,500
10.50.311.08.5356	Medical Fees	9,600	12,000	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	3,542	4,839	5,000
10.50.311.14.5521	Vehicle Fuel	23,315	22,710	22,001	17,992	20,000
10.50.311.14.5541	Vehicle Maintenance	2,015	7,513	9,886	26,263	22,500
10.50.311.14.5559	Misc. Equipment Maintenance	2,911	3,314	1,945	3,959	4,000
10.50.311.16.5715	Casualty Insurance	335	310	305	328	250
10.50.311.18.5601	Minor Equipment	710	5,076	9,460	6,500	7,500
10.50.311.38.5811	Membership Dues	835	835	835	1,790	2,130
10.50.311.38.5812	Clothing Expense	-	-	80	-	-
TOTALS		\$ 102,404	\$ 115,349	\$ 117,387	\$ 136,997	\$ 142,280

YEAR 2016 BUDGET DETAIL

TRAINING DIVISION

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.50.315.02.4001	Salaries	\$ -	\$ -	\$ -	\$ 36,030	\$ 74,220
10.50.315.02.4004	Overtime	-	-	-	-	5,150
10.50.315.02.4101	Social Security	-	-	-	2,756	6,070
10.50.315.02.4102	LAGERS Retirement Program	-	-	-	7,062	16,350
10.50.315.02.4104	Workers Compensation	2,210	3,376	5,354	6,972	8,940
10.50.315.02.4105	Health Insurance	-	-	-	7,335	15,030
10.50.315.02.4106	Life Insurance	-	-	-	14	30
10.50.315.02.4107	Dental Insurance	-	-	-	329	670
10.50.315.02.4112	Vision Insurance	-	-	-	99	210
10.50.315.02.4116	Disability Insurance	-	-	-	38	80
10.50.315.04.5001	General Supplies	-	10	482	728	500
10.50.315.04.5024	CERT Supplies	1,861	142	-	-	-
10.50.315.06.5251	Registration Fees	50	25	60	-	-
10.50.315.06.5253	Lodging & Meals	1,781	-	-	-	-
10.50.315.06.5259	Training Costs	1,039	8,670	14,997	40,135	31,500
10.50.315.14.5521	Vehicle Fuel	-	-	-	-	3,000
10.50.315.14.5541	Vehicle Maintenance	85	101	199	980	1,250
10.50.315.16.5715	Casualty Insurance	292	274	271	289	220
10.50.315.38.5811	Membership Dues	229	-	104	334	370
TOTALS		\$ 7,546	\$ 12,600	\$ 21,467	\$ 103,101	\$ 163,590

YEAR 2016 BUDGET DETAIL  
FIRE PREVENTION

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.50.321.02.4001	Salaries	\$ 72,628	\$ 73,705	\$ 64,883	\$ 69,323	\$ 70,590
10.50.321.02.4004	Overtime	12,044	15,246	12,435	14,037	15,450
10.50.321.02.4101	Social Security	6,118	6,445	5,196	6,224	6,580
10.50.321.02.4102	LAGERS Retirement Program	11,587	16,117	13,738	16,363	17,720
10.50.321.02.4104	Workers Compensation	3,032	4,567	6,849	8,654	9,640
10.50.321.02.4105	Health Insurance	9,726	11,046	11,557	14,351	15,030
10.50.321.02.4106	Life Insurance	31	27	24	27	30
10.50.321.02.4107	Dental Insurance	639	605	557	635	210
10.50.321.02.4112	Vision Insurance	-	-	50	198	670
10.50.321.02.4116	Disability Insurance	71	60	59	73	80
10.50.321.04.5001	General Supplies	1,357	1,536	900	1,736	1,500
10.50.321.04.5021	Supplies-Learn Not To Burn	261	154	719	1,000	1,000
10.50.321.04.5024	CERT Supplies	-	-	-	991	1,000
10.50.321.04.5099	Fire Prevention Supplies	4,117	2,500	5,500	2,302	2,300
10.50.321.06.5251	Registration Fees	780	265	-	1,500	1,650
10.50.321.14.5521	Vehicle Fuel	1,168	1,727	1,090	1,430	1,500
10.50.321.14.5541	Vehicle Maintenance	223	3,059	154	630	750
10.50.321.16.5715	Casualty	317	300	297	318	360
10.50.321.38.5810	Publications	976	1,166	1,331	1,256	1,250
10.50.321.38.5811	Membership Dues	50	50	50	435	740
10.50.321.38.5812	Clothing Expense	503	419	320	501	500
TOTALS		\$ 125,629	\$ 138,992	\$ 125,710	\$ 141,984	\$ 148,550

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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 FY2016, along with a brief look at historical staffing levels, are as follows:

Position Title	2012	2013	2014	2015	2016 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	1	1	1
Senior Center Technician	1	1	1	1	1
<b>Total</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>

**Previous Year's Goals and Objectives:**

The Community Services Division FY2015 goals and objectives were as follows:

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)

*Update: Complete.*

2. 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)

*Update: This project has been delayed.*

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

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

*Update: The Park Ambassador Program was implemented, but has not taken off as was hoped.*

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)

*Update: Only the playground inspections are complete. This project has been rescheduled for 2016.*

**FY2016 Goals and Objectives:**

The Community Services Division's FY2016 goals and objectives include the following:

1. Redevelop and redeploy the Department and Division volunteer program.

Objective: Redeploy the Park Ambassador Program. (\$0)

2. 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)

3. 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)

YEAR 2016 BUDGET DETAIL  
COMMUNITY SERVICES (AGING) - ADMINISTRATION

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.60.481.02.4001	Salaries	\$ 47,856	\$ 53,709	\$ 54,264	\$ 55,896	\$ 57,570
10.60.481.02.4017	Health Insurance Rebate	48	-	-	-	-
10.60.481.02.4101	Social Security	3,668	4,111	4,153	4,277	4,400
10.60.481.02.4102	LAGERS Retirement Program	3,596	5,536	5,376	5,200	4,950
10.60.481.02.4104	Workers Compensation	63	88	133	150	160
10.60.481.02.4105	Health Insurance	5,214	5,829	6,361	6,673	6,990
10.60.481.02.4106	Life Insurance	31	27	27	27	30
10.60.481.02.4107	Dental Insurance	362	343	345	360	410
10.60.481.02.4112	Vision Insurance	-	39	78	78	80
10.60.481.04.5001	General Supplies	402	745	382	365	480
10.60.481.04.5063	Christmas Tree Commission	1,210	847	793	-	1,140
10.60.481.04.5099	Miscellaneous Supplies	27	140	-	-	-
10.60.481.04.5110	Copier Lease	-	1,756	1,363	2,000	2,100
10.60.481.04.5120	Outside Printing	142	286	62	404	-
10.60.481.06.5210	Training Travel	-	2,508	4,479	3,985	-
10.60.481.06.5249	Other Travel	63	9	568	1,011	620
10.60.481.08.5399	Miscellaneous Fees	-	-	50	-	-
10.60.481.12.5453	Mobile Phones	-	-	-	150	120
10.60.481.16.5715	Casualty Insurance	194	184	184	198	160
10.60.481.18.5601	Minor Equipment	-	93	35	400	210
10.60.481.38.5803	Meeting Expense	240	203	175	338	440
10.60.481.38.5808	Postage	-	6	-	-	-
10.60.481.38.5811	Membership Dues	210	410	528	313	440
10.60.481.38.5989	Miscellaneous Expense	-	-	102	1,025	-
TOTALS		\$ 63,326	\$ 76,868	\$ 79,459	\$ 82,850	\$ 80,300

YEAR 2016 BUDGET DETAIL  
COMMUNITY SERVICES (AGING) - ACCESS BUS SERVICE

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.60.482.02.4001	Salaries	\$ 65,004	\$ 66,911	\$ 66,372	\$ 68,376	\$ 70,430
10.60.482.02.4002	Part-time	10,691	10,961	12,583	12,461	16,550
10.60.482.02.4004	Overtime	-	-	-	103	210
10.60.482.02.4015	Opt Out (Health Insurance)	-	1,746	3,492	3,496	3,500
10.60.482.02.4017	Health Insurance Rebate	48	-	-	-	-
10.60.482.02.4018	Health Savings Account	-	696	1,481	1,667	1,870
10.60.482.02.4101	Social Security	5,355	5,970	6,251	6,440	6,940
10.60.482.02.4102	LAGERS Retirement Program	4,834	6,946	6,917	7,441	7,800
10.60.482.02.4104	Workers Compensation	1,309	1,754	2,620	3,273	3,750
10.60.482.02.4105	Health Insurance	15,558	8,259	4,884	5,006	5,120
10.60.482.02.4106	Life Insurance	61	53	53	55	60
10.60.482.02.4107	Dental Insurance	1,278	1,210	1,084	995	1,080
10.60.482.02.4112	Vision Insurance	24	106	211	211	220
10.60.482.02.4116	Disability Insurance	71	60	65	73	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	-	-	-
10.60.482.12.5453	Mobile Phones	150	-	-	-	-
10.60.482.14.5521	Vehicle Fuel	10,937	11,792	12,784	7,825	11,850
10.60.482.14.5541	Vehicle Maintenance	14,496	12,265	7,248	6,944	17,600
10.60.482.16.5715	Casualty Insurance	398	371	367	390	420
10.60.482.24.6001	Lease Principal-Access Bus	17,109	-	-	-	-
10.60.482.24.6011	Lease Interest-Access Bus	443	-	-	-	-
10.60.482.36.7101	Capital Outlay-Access Bus	-	49,774	-	-	25,000
10.60.482.38.5812	Clothing Expense	52	193	-	480	510
10.60.482.38.5989	Miscellaneous Expense	-	-	48	-	-
TOTALS		\$ 148,130	\$ 179,555	\$ 126,844	\$ 125,236	\$ 173,380

YEAR 2016 BUDGET DETAIL  
COMMUNITY SERVICES (AGING) - SILVER CENTER

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.60.483.02.4001	Salaries	\$ 26,679	\$ 26,316	\$ 56,172	\$ 61,453	\$ 62,280
10.60.483.02.4002	Part-time	9,412	12,227	509	13,100	15,560
10.60.483.02.4004	Overtime	56	-	-	170	350
10.60.483.02.4015	Opt Out (Health Insurance)	582	3,492	1,746	-	-
10.60.483.02.4101	Social Security	2,734	3,164	4,201	5,477	5,980
10.60.483.02.4102	LAGERS Retirement Program	1,984	3,070	5,734	6,303	6,730
10.60.483.02.4104	Workers Compensation	377	513	851	1,198	1,360
10.60.483.02.4105	Health Insurance	4,790	-	14,497	24,592	30,060
10.60.483.02.4106	Life Insurance	31	27	51	55	60
10.60.483.02.4107	Dental Insurance	362	171	479	1,137	1,340
10.60.483.02.4112	Vision Insurance	-	-	166	336	420
10.60.483.02.4116	Disability Insurance	71	60	126	146	160
10.60.483.04.5001	General Supplies	100	838	349	76	540
10.60.483.04.5004	Recreation Supplies	649	336	15	-	-
10.60.483.04.5099	Program Supplies	3,033	2,526	2,131	3,292	3,930
10.60.483.06.5210	Training Travel	622	324	169	281	-
10.60.483.06.5249	Other Travel	114	259	275	250	-
10.60.483.06.5251	Registration Fees	10	-	-	-	-
10.60.483.08.5354	Meals On Wheels	5,078	4,681	6,817	9,432	13,500
10.60.483.08.5355	Senior Center Programs	1,513	2,192	6,098	9,418	1,100
10.60.483.08.5371	Advertising	-	-	-	-	200
10.60.483.08.5399	Miscellaneous Fees	3,020	3,035	2,842	2,823	3,720
10.60.483.16.5715	Casualty Insurance	110	105	105	120	120
10.60.483.18.5601	Minor Equipment	444	57	700	500	5,400
10.60.483.38.5810	Publications	-	-	-	-	150
10.60.483.38.5811	Membership Dues	35	45	37	-	-
TOTALS		\$ 61,804	\$ 63,438	\$ 104,069	\$ 140,159	\$ 152,960

## 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 FY2016, along with a brief look at historical staffing levels, are as follows:

Position Title	2012	2013	2014	2015	2016 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	1	1	1	1	1
Mechanic	0	0	0	0	1
Project Inspector	0	0	0	1	1
Public Works Crew Chief	0	0	0	2	2
Public Works Director	1	1	1	1	1
Public Works Maintenance Worker I	7	7	7	4	0
Public Works Maintenance Worker II	5	5	5	6	9
Public Works Operations Manager	1	1	1	1	1
Senior Project Inspector	2	2	2	1	1
<b>Total</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>

### Previous Year's Goals and Objectives:

The Public Works Department's FY2015 goals and objectives were as follows:

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 streets and maintenance repair activities is done to determine where efficiencies can be obtained and resources applied for enhanced effectiveness for operations.*

### **FY 2016 Goals and Objectives:**

The Public Works Department's FY2016 goals and objectives include the following:

1. Manage major Capital Improvement projects

Objective: Complete contract negotiations for South Liberty Parkway, Phase 2 design build project and provide for management and oversight of project construction.

2. Manage major Capital Improvement projects

Objective: Complete design and receive bids for Downtown Improvement project. Provide for management of project through completion in late 2016.

3. Continue oversight and management of 2015 activities listed previously
4. Work with MoDOT and other parties to obtain funding for M-152 / I-35 interchange project and improvements to Kansas Street corridor from interchange through intersection of Kansas St. and M-291 Highway.

YEAR 2016 BUDGET DETAIL

ENGINEERING

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.70.201.02.4001	Salaries	\$ 296,672	\$ 274,883	\$ 205,731	\$ 234,018	\$ 247,870
10.70.201.02.4004	Overtime	5,820	2,557	5,968	5,844	7,500
10.70.201.02.4017	Health Insurance Rebate	48	-	-	-	-
10.70.201.02.4018	Health Savings Account	-	277	771	809	1,580
10.70.201.02.4101	Social Security	22,010	19,427	15,460	17,960	19,550
10.70.201.02.4102	LAGERS Retirement Program	22,371	25,602	20,990	22,326	21,980
10.70.201.02.4104	Workers Compensation	3,737	4,472	6,202	6,989	6,680
10.70.201.02.4105	Health Insurance	42,025	38,211	33,060	38,787	40,850
10.70.201.02.4106	Life Insurance	139	101	85	86	90
10.70.201.02.4107	Dental Insurance	2,942	2,320	1,855	2,048	2,230
10.70.201.02.4112	Vision Insurance	661	533	265	329	350
10.70.201.02.4116	Disability Insurance	308	202	115	107	120
10.70.201.04.5001	General Supplies	3,146	2,764	3,316	2,500	2,500
10.70.201.04.5110	Copier Lease & Usage	2,158	2,333	3,257	2,500	2,500
10.70.201.04.5120	Outside Printing	-	-	-	150	150
10.70.201.06.5210	Training Travel	910	2,356	3,358	2,000	-
10.70.201.06.5251	Registration Fees	375	1,169	1,079	1,500	1,500
10.70.201.08.5397	Contract Labor	500	8,770	26,652	6,000	5,000
10.70.201.08.5399	Miscellaneous Fees	5,625	5,187	8,840	10,695	10,000
10.70.201.12.5453	Mobile Phones	300	600	663	1,180	1,000
10.70.201.14.5521	Vehicle Fuel	7,966	7,676	7,746	6,940	6,000
10.70.201.14.5541	Vehicle Maintenance	7,703	5,658	4,147	3,408	3,500
10.70.201.14.5551	Office Maintenance	-	-	-	150	150
10.70.201.14.5556	Street/Traffic Lights	22,777	30,709	44,605	40,000	37,000
10.70.201.14.5559	Misc Equipment Maintenance	17	-	-	-	-
10.70.201.16.5715	Casualty	1,958	1,827	1,798	1,900	1,900
10.70.201.18.5601	Minor Equipment	1,020	165	4,629	-	-
10.70.201.38.5803	Meeting Expense	116	560	-	387	350
10.70.201.38.5810	Publications	-	160	-	200	200
10.70.201.38.5811	Membership Dues	1,139	1,624	1,671	1,632	1,800
10.70.201.38.5989	Miscellaneous Expenses	841	1,342	2,132	765	750
TOTALS		\$ 453,283	\$ 441,485	\$ 404,395	\$ 411,210	\$ 423,100

YEAR 2016 BUDGET DETAIL  
BUILDING MAINTENANCE

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.70.221.02.4001	Salaries	\$ 35,544	\$ 35,392	\$ 25,845	\$ 36,856	\$ 40,110
10.70.221.02.4004	Overtime	1,532	2,305	3,589	4,241	4,000
10.70.221.02.4015	Opt Out (Health Ins)	-	-	1,310	1,310	-
10.70.221.02.4101	Social Security	2,488	2,436	2,240	3,359	3,380
10.70.221.02.4102	LAGERS Retirement Program	2,732	2,783	1,476	4,088	3,800
10.70.221.02.4104	Workers Compensation	705	984	1,521	2,976	4,340
10.70.221.02.4105	Health Insurance	10,878	12,361	3,333	3,410	6,990
10.70.221.02.4106	Life Insurance	31	27	7	14	30
10.70.221.02.4107	Dental Insurance	639	605	151	187	410
10.70.221.02.4112	Vision Insurance	-	-	-	39	80
10.70.221.02.4116	Disability Insurance	-	-	-	38	80
10.70.221.04.5001	General Supplies	-	6	65	-	-
10.70.221.04.5251	Registration Fees	-	-	192	-	-
10.70.221.08.5397	Contract Labor	17,223	16,247	16,247	18,000	18,500
10.70.221.08.5399	Miscellaneous Fees	-	-	136	-	-
10.70.221.12.5401	Electric	85,353	84,819	71,384	71,076	85,000
10.70.221.12.5402	Energy Efficiency Upgrade	-	-	6,803	6,803	-
10.70.221.12.5421	Natural Gas	13,877	16,157	11,568	17,345	16,000
10.70.221.14.5571	Building Maintenance	456	130	224	143	-
10.70.221.14.5572	Facilities Maintenance	71,631	66,558	91,373	70,332	43,000
10.70.221.16.5711	Property Insurance	10,824	12,336	13,512	13,896	15,000
10.70.221.16.5715	Casualty Insurance	157	148	149	158	130
10.70.221.18.5601	Minor Equipment	-	105	1,083	-	-
10.70.221.24.6001	Principal-MDNR	5,435	5,624	-	-	6,020
10.70.221.24.6011	Interest-MDNR	1,368	1,179	-	-	780
10.70.221.38.5812	Clothing Expense	353	502	-	300	300
10.70.221.38.5989	Miscellaneous Expense	12,501	12,180	12,180	12,180	12,000
TOTALS		\$ 273,725	\$ 272,884	\$ 264,387	\$ 266,751	\$ 259,950

YEAR 2016 BUDGET DETAIL  
STREET MAINTENANCE

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.70.225.02.4001	Salaries	\$ 436,598	\$ 438,894	\$ 454,698	\$ 473,720	\$ 487,200
10.70.225.02.4004	Overtime	12,204	40,920	44,497	47,979	45,000
10.70.225.02.4015	Opt Out (Health Ins)	-	146	-	-	-
10.70.225.02.4017	Health Insurance Rebate	305	-	-	-	-
10.70.225.02.4018	Health Savings Account	-	-	5	-	-
10.70.225.02.4101	Social Security	32,597	34,709	35,973	38,750	41,210
10.70.225.02.4102	LAGERS Retirement Program	32,495	48,938	49,939	48,720	46,330
10.70.225.02.4104	Workers Compensation	16,296	22,944	36,484	47,050	53,220
10.70.225.02.4105	Health Insurance	96,601	111,400	125,306	134,705	144,780
10.70.225.02.4106	Life Insurance	377	330	334	341	360
10.70.225.02.4107	Dental Insurance	5,853	5,297	5,463	5,755	6,140
10.70.225.02.4112	Vision Insurance	745	905	1,125	1,242	1,330
10.70.225.02.4116	Disability Insurance	683	571	626	695	760
10.70.225.04.5001	General Supplies	11,107	16,352	19,269	10,246	10,000
10.70.225.04.5018	Small Tools	-	-	716	-	-
10.70.225.06.5251	Registration Fees	45	320	1,021	-	-
10.70.225.08.5381	Refuse Collection Fees	362	-	-	-	-
10.70.225.08.5397	Contract Labor	19,656	20,813	19,093	9,014	2,000
10.70.225.08.5399	Miscellaneous Fees	3,977	1,899	3,789	5,827	4,000
10.70.225.12.5401	Electric	7,827	8,964	8,672	10,000	10,000
10.70.225.12.5402	MDNR Energy Efficiency Loan	-	-	5,319	5,319	5,150
10.70.225.12.5405	Electric - Street Lights	617,276	641,129	592,645	667,277	680,000
10.70.225.12.5406	Electric - Traffic Signals	20,338	9,322	8,291	9,452	11,000
10.70.225.12.5421	Natural Gas	1,738	2,251	2,121	4,043	4,000
10.70.225.12.5453	Mobile Phones	-	-	-	152	150
10.70.225.14.5521	Vehicle Fuel	42,436	55,311	56,469	44,875	45,000
10.70.225.14.5541	Vehicle Maintenance	65,607	79,265	69,409	47,905	45,000
10.70.225.14.5551	Office Equipment Maintenance	1,752	1,498	1,488	1,888	2,000
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	10,806	10,087	11,384	9,891	9,000
10.70.225.14.5574	Tree Maintenance	-	-	-	800	800
10.70.225.15.5621	Asphalt - Street Repairs	66,232	56,909	-	-	-
10.70.225.15.5622	Gravel - Street Repairs	14,341	10,843	-	-	-
10.70.225.15.5624	Supplies - Street Repairs	25,360	-	-	-	-
10.70.225.15.5631	Sand - Snow Removal	136	3,447	1,119	500	500
10.70.225.15.5632	Salt - Snow Removal	12,903	39,242	52,000	51,515	45,000
10.70.225.15.5633	Chemicals - Snow Removal	-	9,919	16,070	10,349	7,000
10.70.225.15.5634	Supplies-Snow Removal	5,982	18,308	28,046	11,553	10,000
10.70.225.15.5641	Paint - Street Marking	29,972	34,983	-	-	-
10.70.225.15.5663	Chemicals - Storm Drainage	22,500	38,523	-	-	-
10.70.225.15.5664	Supplies - Storm Drainage	884	-	-	-	-
10.70.225.16.5711	Property Insurance	7,248	8,274	8,302	7,808	8,540

YEAR 2016 BUDGET DETAIL  
STREET MAINTENANCE (continued)

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.70.225.16.5715	Casualty Insurance	1,560	1,456	1,431	1,522	1,150
10.70.225.18.5601	Minor Equipment	4,823	4,466	9,691	1,243	-
10.70.225.18.5611	Equipment Rental	12,704	-	6,214	1,876	1,500
10.70.225.24.6001	Principal-MDNR	4,569	4,718	-	4,870	4,870
10.70.225.24.6011	Interest-MDNR	750	601	-	450	450
10.70.225.38.5811	Membership Dues	18	23	6	-	-
10.70.225.38.5812	Clothing Expense	7,489	8,666	9,593	6,022	6,000
10.70.225.38.5813	Protective Clothing	4,550	3,255	5,859	3,498	3,500
TOTALS		<u>\$ 1,660,495</u>	<u>\$ 1,795,897</u>	<u>\$ 1,692,467</u>	<u>\$ 1,726,852</u>	<u>\$ 1,742,940</u>

## 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 FY2016, along with a brief look at historical staffing levels, are as follows:

Position Title	2012	2013	2014	2015	2016 Budget
Administrative Assistant	1	1	1	1	1
Building Inspector	1	1	1	1	1
Chief Building Official	1	1	1	1	1
City Planner	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1
Community Development Manager	1	1	1	1	1
Assistant Director	1	1	1	1	1
Rental Inspector (part-time)	0	0	0	1	1
Senior Building Inspector	1	1	1	1	1
<b>Total</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>

**Previous Year's Goals and Objectives:**

The Planning & Development Department's FY2015 goals and objectives were as follows:

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.

*Update: Continuing to promote neighborhood enhancement grant activities.*

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.

*Update: Continuing to enforce nuisance code violations on a complaint-driven basis.*

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

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

*Update: Continuing to coordinate development review process.*

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.*

*Update: Providing informational pamphlets and electronic versions available on City website.*

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.*

*Update: Held annual Development Open House in 2015.*

#### **FY2016 Goals and Objectives:**

The Planning and Development Department's FY2016 goals and objectives include the following:

1. Update the City's comprehensive plan.

*Objective: Initiate the process of updating the comprehensive plan.*

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

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

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

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

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

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

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

*Objective: Continue to improve those relationships within the development community.*

YEAR 2016 BUDGET DETAIL  
PLANNING & COMMUNITY DEVELOPMENT

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.80.151.02.4001	Salaries	\$ 239,695	\$ 251,655	\$ 261,246	\$ 270,552	\$ 278,670
10.80.151.02.4002	Part-time	4,662	-	-	-	-
10.80.151.02.4004	Overtime	-	154	-	-	500
10.80.151.02.4017	Health Insurance Rebate	184	60	-	-	-
10.80.151.02.4018	Health Savings Account	-	762	1,762	2,277	2,840
10.80.151.02.4101	Social Security	18,113	18,557	19,180	20,358	21,400
10.80.151.02.4102	LAGERS Retirement Program	16,779	25,934	25,863	25,210	24,060
10.80.151.02.4104	Workers Compensation	1,607	1,957	2,754	3,123	3,260
10.80.151.02.4105	Health Insurance	34,302	41,422	44,694	46,619	48,170
10.80.151.02.4106	Life Insurance	102	121	106	109	120
10.80.151.02.4107	Dental Insurance	2,153	2,238	2,250	2,350	2,570
10.80.151.02.4112	Vision Insurance	312	529	554	553	580
10.80.151.02.4116	Disability Insurance	265	181	196	219	240
10.80.151.04.5001	General Supplies	1,358	2,013	1,035	1,815	2,400
10.80.151.04.5110	Copier Lease	2,072	1,800	2,043	2,576	2,580
10.80.151.04.5120	Outside Printing	248	62	62	245	300
10.80.151.06.5210	Training Travel	724	454	542	1,000	-
10.80.151.06.5251	Registration Fees	862	325	798	1,000	1,200
10.80.151.08.5309	Zoning Regulations Update	-	-	-	-	20,000
10.80.151.08.5361	Recording Fees	671	824	489	1,105	1,000
10.80.151.08.5379	Legal Ads	168	841	311	1,086	1,000
10.80.151.14.5521	Vehicle Fuel	456	552	363	373	600
10.80.151.14.5541	Vehicle Maintenance	1,507	853	533	636	1,000
10.80.151.16.5715	Casualty Insurance	1,642	1,532	1,510	1,603	1,220
10.80.151.38.5803	Meeting Expense	366	477	300	500	1,000
10.80.151.38.5808	Postage	-	-	-	50	50
10.80.151.38.5810	Publications	1,073	551	423	396	400
10.80.151.38.5811	Membership Dues	657	930	514	735	700
TOTALS		\$ 329,978	\$ 354,784	\$ 367,530	\$ 384,490	\$ 415,860

YEAR 2016 BUDGET DETAIL  
BUILDING AND CODES

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.80.153.02.4001	Salaries	\$ 143,286	\$ 145,723	\$ 153,766	\$ 162,984	\$ 167,880
10.80.153.02.4002	Part-time	16,190	11,377	4,500	12,960	17,680
10.80.153.02.4017	Health Insurance Rebate	96	-	-	-	-
10.80.153.02.4101	Social Security	11,800	11,723	11,799	13,302	14,190
10.80.153.02.4102	LAGERS Retirement Program	10,700	14,987	15,216	15,160	14,440
10.80.153.02.4104	Workers Compensation	4,882	5,901	8,273	9,644	10,310
10.80.153.02.4105	Health Insurance	21,306	24,018	26,406	27,696	29,000
10.80.153.02.4106	Life Insurance	92	80	80	82	90
10.80.153.02.4107	Dental Insurance	1,639	1,553	1,561	1,630	1,750
10.80.153.02.4112	Vision Insurance	252	264	316	355	370
10.80.153.02.4116	Disability Insurance	142	121	131	146	160
10.80.153.04.5001	General Supplies	994	1,742	773	1,120	1,120
10.80.153.04.5009	Maintenance Materials	12	-	-	-	-
10.80.153.04.5120	Outside Printing	62	309	319	100	100
10.80.153.06.5210	Training Travel	245	-	6	430	-
10.80.153.06.5251	Registration Fees	150	230	605	600	600
10.80.153.08.5399	Miscellaneous Fees	-	-	210	-	-
10.80.153.12.5453	Mobile Phones	150	-	100	-	-
10.80.153.14.5521	Vehicle Fuel	5,186	4,675	4,119	3,573	6,500
10.80.153.14.5541	Vehicle Maintenance	895	784	739	2,100	2,100
10.80.153.16.5715	Casualty Insurance	1,028	959	943	1,000	800
10.80.153.18.5601	Minor Equipment	-	204	186	200	200
10.80.153.38.5803	Meeting Expense	21	62	135	150	150
10.80.153.38.5810	Publications	-	-	25	100	100
10.80.153.38.5811	Membership Dues	299	527	354	400	400
10.80.153.38.5812	Clothing Expense	271	278	286	300	300
10.80.153.38.5832	Safety Equipment	-	138	142	300	300
TOTALS		\$ 219,696	\$ 225,652	\$ 230,989	\$ 254,332	\$ 268,540

## Information Technology Services Department Program Narrative

### Mission Statement:

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

### Services:

The ITS Department provides a variety of professional information technology and communications services to all City departments. The goal of the ITS Department is to assist City staff in achieving their mission by applying appropriate technological services to their business objectives. 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) IT Security Services; 4) access to citywide electronic mail and internet, including the City's website; 5) Geographic Information Services, including geographical analysis and mapping services; 6) acquisition, development, enhancement and/or maintenance of computerized business systems; 7) project management for large multi-departmental automation projects; 8) system integration management and workflow solutions; 9) consultation for a wide variety of vendor platforms and 10) technical research and evaluation projects.

### Staffing Levels:

The Information Technology Services Department's proposed staffing levels for FY2016, along with a brief look at historical staffing levels, are as follows:

Position Title	2012	2013	2014	2015	2016 Budget
GIS Specialist I	1	1	1	1	1
GIS Specialist III	0	0	1	1	1
Information Technology Services Director	1	1	1	1	1
Information Security Officer	0	0	0	1	1
Information Systems Specialist I	2	2	1	1.5	1.5
Information Systems Specialist II	1	1	2	1	1
Information Systems Specialist III	2	2	0	1	1
Senior Information System Specialist	0	0	2	1	1
<b>Total</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8.5</b>	<b>8.5</b>

## 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. 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.

*Update: Implementation and consolidation of an enterprise class blade and SAN data storage infrastructure was completed in 2015. This implementation reduced the data center footprint by half while also reducing the energy consumption significantly. Due to the reduction of systems, less cooling is also required creating a greater overall energy efficiency for data center operations.*

### 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.

*Update: IT Security division has implemented an enterprise class advanced threat protection (ATP) and security and compliance architecture to reduce the cyber security threats. While no environment is 100% secure, this ATP solution provides staff the ability to more rapidly respond to threats and vulnerabilities while increasing our overall security posture.*

### 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.

*Update: IT Services successfully secured and registered the City's new URL domain services for the City's new website. The City's new URL is [www.libertymissouri.gov](http://www.libertymissouri.gov). Implementation of the U.S. Department of Homeland Security GETS and WPS, priority calling services for emergency preparedness has been completed. This will remain an annual registration process in order to maintain service availability. Call routing and call flow automation continues in order to assist departments in providing a higher level of service availability.*

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.

*Update: This remains an on-going effort. The City's new waste water treatment facility will additionally be integrated into this existing fiber backbone as the plant construction progress.*

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.

*Update: GIS continues to expand mapping services throughout the organization. Field service operations continue to increase subscribership utilizing GIS services to create greater operational efficiencies. Asset tracking services will continue through internal service development utilizing ESRI's geo-event processing and the expansion of EnerGov services, anticipated mid-year 2016.*

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.

*Update: EnerGov services upgrade was delayed due to lack of financial funding necessary to complete project. Funding source has been identified for 2016, and this project is anticipated to begin mid-year 2016. Upgrade of VSI RecTrac\WebTrac software has been delayed on two separate occasions in 2015. VSI has had significant technological issues with their new software and has requested we postpone our roll-out\conversion until 2017.*

## **FY2016 Goals and Objectives:**

The Information Technology Services Department's FY2016 goals and objectives include the following:

1. Data Storage and Deduplication Services Upgrade

Objective: High availability services require a performance based storage architecture to backup and restore data service within the required SLA's. Maintaining high availability and reliable backup services is essential to Business Continuity Planning, to ensure the City's operations can recover from a business disruption. Implementation of an enterprise data store is top priority for 2016.

2. City Hall Access Control System and Security Camera System Upgrade

Objective: Council approved the purchase of the replacement of the City's existing access control system that maintains physical security at the City Hall facility. This project is scheduled to be completed by April 2016 and will provide many improvements over the existing non-supported access control system.

3. Network routing infrastructure upgrade/replacement

Objective: Network routing infrastructure is a key component of citywide operations. Networking services equipment generally is replaced every 5-7 years, as vendors and technology requirements increase. Routing equipment at the City's ten locations will have to be replaced as they have been identified by the manufacturer as end-of-life and will require replacement this year.

4. EnerGov Enterprise Software Upgrade

Objective: The City implemented the EnerGov permit and licensing application in 2008. Since 2008, EnerGov has significantly expanded their software service modules to include Public Maintenance Management (Work Order Request, Asset & Equipment Inventory), Online Code Enforcement and Online Permitting and Inspections. These modules have been identified as critical needs to provide improved service delivery and streamline service in various departments. Public Works, Utilities and Citywide operations have determined there is significant operational efficiencies and value to our residents by implementing EnerGov's Enterprise solution.

5. Security Awareness Program

Objective: Establishment of a formal Security Awareness Program is necessary to ensure City staff has the technical skills and resources to safely and effectively perform their operational requirements in a secure method. Security is the responsibility of every employee. A strong IT security program cannot be put in place without significant attention given to training staff on security policy, procedures, and techniques, as well as the various management, operational, and technical controls necessary and available to secure IT resources.

YEAR 2016 BUDGET DETAIL  
INFORMATION TECHNOLOGY SERVICES

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.90.132.02.4001	Salaries	\$ 388,272	\$ 374,111	\$ 409,541	\$ 427,463	\$ 503,320
10.90.132.02.4002	Part-time	-	-	6,081	22,097	23,700
10.90.132.02.4004	Overtime	4,815	5,331	2,947	9,982	10,610
10.90.132.02.4015	Opt Out (Health Insurance)	3,347	3,201	3,056	1,748	1,750
10.90.132.02.4017	Health Insurance Rebate	30	-	-	-	-
10.90.132.02.4018	Health Savings Account	-	438	1,720	3,163	4,910
10.90.132.02.4101	Social Security	28,689	27,947	31,079	34,695	41,260
10.90.132.02.4102	LAGERS Retirement Program	28,547	38,580	39,503	38,641	44,350
10.90.132.02.4104	Workers Compensation	479	563	789	1,094	1,470
10.90.132.02.4105	Health Insurance	53,564	53,244	53,206	61,579	87,330
10.90.132.02.4106	Life Insurance	176	139	132	143	210
10.90.132.02.4107	Dental Insurance	3,305	2,783	2,579	3,079	4,410
10.90.132.02.4112	Vision Insurance	643	628	655	721	1,070
10.90.132.02.4116	Disability Insurance	266	227	192	203	380
10.90.132.04.5001	General Supplies	940	1,714	1,336	1,336	1,500
10.90.132.06.5210	Training Travel	7,152	12,009	7,674	10,717	11,000
10.90.132.06.5251	Registration Fees	19,265	16,405	5,879	51,833	32,000
10.90.132.06.5259	Other Training	35	79	788	1,000	1,000
10.90.132.08.5304	Internet Service Fees	22,322	70,336	17,697	117,500	73,000
10.90.132.08.5399	Miscellaneous Fees	10	-	-	-	-
10.90.132.12.5451	Telephone Expense	6,981	2,118	8,712	4,700	4,000
10.90.132.12.5453	Mobile Phones	40,166	48,666	39,447	47,000	52,000
10.90.132.12.5455	Telecommunication Circuits	101,938	90,392	99,224	120,000	120,000
10.90.132.14.5521	Vehicle Fuel	499	353	270	350	350
10.90.132.14.5541	Vehicle Maintenance	247	98	2,445	500	500
10.90.132.14.5551	Office Equipment Maintenance	4,468	-	1,393	1,500	1,500
10.90.132.14.5555	Computer Maintenance	33,848	29,449	60,665	62,500	67,000
10.90.132.14.5586	Telephone System Maint	8,343	21,879	45,947	37,000	37,000
10.90.132.14.5591	Software Maintenance	213,378	251,542	242,894	314,475	330,000
10.90.132.16.5711	Property Insurance	2,232	2,562	2,812	3,160	3,160
10.90.132.16.5715	Casualty Insurance	1,560	1,456	1,431	1,520	1,200
10.90.132.18.5601	Minor Equipment	18,411	28,409	20,045	15,000	15,000
10.90.132.18.5603	Minor Software	11,475	21,508	1,481	49,600	20,000
10.90.132.18.5605	Minor Computer Equipment	173,972	120,833	81,288	167,000	110,000
10.90.132.20.5210	Training Travel	-	-	687	-	-
10.90.132.20.5259	Other Training	-	49	-	-	-
10.90.132.20.5261	Data Development	14,144	9,656	5,432	15,000	10,000
10.90.132.24.6001	Lease Principal	107,126	109,623	56,910	79,074	70,500
10.90.132.24.6011	Lease Interest	7,864	5,371	-	-	8,580
10.90.132.36.7202	Computer Equipment	21,467	160,119	31,995	620,926	300,000
10.90.132.38.5803	Meeting Expense	-	57	69	1,063	1,000
10.90.132.38.5810	Publications	-	395	599	300	300
10.90.132.38.5812	Clothing Expense	-	-	-	500	500
TOTALS		\$ 1,329,977	\$ 1,512,268	\$ 1,288,601	\$ 2,328,162	\$ 1,995,860

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CITY WIDE

YEAR 2016 BUDGET DETAIL  
CITY WIDE - GENERAL CITY PROGRAMS

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
10.95.140.02.4001	Salaries	\$ -	-\$0.06	\$ -	\$ (130,000)	\$ (175,000)
10.95.140.02.4004	Overtime	7,106	12,199	11,267	-	-
10.95.140.02.4018	Health Savings Account	-	-	6	-	-
10.95.140.02.4101	Social Security	522	698	827	-	-
10.95.140.02.4102	LAGERS Retirement Program	682	1,360	1,666	33,000	-
10.95.140.02.4104	Workers Compensation	51	-	-	-	-
10.95.140.02.4105	Health Insurance	1,599	15,148	1,054	-	-
10.95.140.02.4106	Life Insurance	6	43	9	-	-
10.95.140.02.4107	Dental Insurance	99	737	162	-	-
10.95.140.02.4110	Employee Assistance Program	3,449	880	3,630	4,400	4,400
10.95.140.02.4112	Vision Insurance	17	281	6	-	-
10.95.140.02.4116	Disability Insurance	11	16	20	-	-
10.95.140.08.5364	Marketing	30,201	4,200	176	-	-
10.95.140.08.5365	Economic Development Costs	53,132	41,349	3,459	-	-
10.95.140.08.5389	Other Fees	33,317	33,148	11,233	-	-
10.95.140.08.5391	Election Expense	22	6,158	10,047	9,134	11,000
10.95.140.08.5397	Contract Labor-Ambulance Billing	99,711	96,473	85,781	110,000	115,000
10.95.140.08.5816	Unemployment Claims	11,254	7,496	-	7,500	7,500
10.95.140.14.5583	Additional Landscaping	40,618	17,618	544	-	-
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	417	-	-	-	-
10.95.140.38.5804	Special Events	3,000	2,050	15,263	10,000	10,000
10.95.140.38.5805	Uncollectible Accounts	-	-	9,537	-	-
10.95.140.38.5808	Postage	-	-	-	10,308	14,500
10.95.140.38.5822	Partnership-Community Growth	55,000	55,000	55,000	-	-
10.95.140.38.5823	HDLI-Historic Downtown	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	10,202	17,833	22,053	22,658	-
10.95.140.40.5310	Celebration Liberty	10,400	11,752	12,437	-	-
10.95.140.40.5314	Event Insurance	2,050	1,900	2,050	-	-
10.95.140.42.5999	Miscellaneous Transfers	-	47,750	47,750	47,750	47,750
TOTALS		\$ 506,210	\$ 419,853	\$ 323,977	\$ 124,750	\$ 35,150

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

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Amount Issued: \$69,459.72

Date Issued: May 2005

Purpose: Energy Efficiency - MDNR Loan Payable for City Hall

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

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

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Amount Issued: \$48,881.58

Date Issued: September 2005

Purpose: Energy Efficiency - MDNR Loan Payable for Traffic Signals

Year	Interest Rate	February 1		August 1	Total Payment	Debt Balance
		Principal	Interest	Interest		
2005						\$ 48,881.58
2006	3.25%	\$ 3,904.17	\$ 653.11	\$ 761.72	\$ 5,319.00	44,977.41
2007	3.25%	3,888.58	730.88	699.54	5,319.00	41,088.83
2008	3.25%	4,015.98	667.69	635.33	5,319.00	37,072.85
2009	3.25%	4,147.56	602.43	569.01	5,319.00	32,925.29
2010	3.25%	4,283.45	535.04	500.51	5,319.00	28,641.84
2011	3.25%	4,423.79	465.43	429.78	5,319.00	24,218.05
2012	3.25%	4,568.74	393.54	356.72	5,319.00	19,649.31
2013	3.25%	4,718.43	319.30	281.27	5,319.00	14,930.88
2014	3.25%	4,873.02	242.63	203.35	5,319.00	10,057.86
2015	3.25%	5,032.68	163.44	122.88	5,319.00	5,025.18
<b>2016</b>	<b>3.25%</b>	<b>5,025.18</b>	<b>81.66</b>	<b>39.77</b>	<b>5,146.61</b>	-
<b>TOTALS</b>		<b>\$ 48,881.58</b>	<b>\$ 4,855.15</b>	<b>\$ 4,599.88</b>	<b>\$ 58,336.61</b>	

City of Liberty, Missouri  
Special Obligation Bonds  
Series 2013

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Amount Issued: \$60,000

Date Issued: December 19, 2013

Purpose: In-Car Video System

Year	Interest Rate	December 1		Total Payment	Bond Balance
		June 1 Interest	Principal		
2013					\$ 60,000
2014	3.00%	810	10,000	11,710	50,000
2015	3.00%	750	10,000	11,500	40,000
<b>2016</b>	<b>3.00%</b>	<b>600</b>	<b>10,000</b>	<b>11,200</b>	<b>30,000</b>
2017	3.00%	450	15,000	15,900	15,000
2018	3.00%	225	15,000	15,450	-
<b>TOTALS</b>		<b>\$ 2,835</b>	<b>\$ 60,000</b>	<b>\$ 2,925</b>	<b>\$ 65,760</b>

City of Liberty, Missouri  
Special Obligation Bonds  
Series 2013

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Amount Issued: \$130,000

Date Issued: December 19, 2013

Purpose: Police Vehicles

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payment	Bond Balance
2013						\$ 130,000
2014	3.00%	1,755	40,000	1,950	43,705	90,000
2015	3.00%	1,350	45,000	1,350	47,700	45,000
<b>2016</b>	<b>3.00%</b>	<b>675</b>	<b>45,000</b>	<b>675</b>	<b>46,350</b>	-
<b>TOTALS</b>		<b>\$ 3,780</b>	<b>\$ 130,000</b>	<b>\$ 3,975</b>	<b>\$ 137,755</b>	

City of Liberty, Missouri  
Special Obligation Bonds  
Series 2013

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Amount Issued: \$1,346,078

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Police General Fund

Year	Interest Rate	December 1		Total Payment	Bond Balance
		June 1 Interest	Principal		
2013					\$ 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
<b>2016</b>	<b>3.00%</b>	<b>17,191</b>	<b>127,331</b>	<b>161,713</b>	<b>1,018,655</b>
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	-
<b>TOTALS</b>		<b>\$ 117,492</b>	<b>\$ 1,346,078</b>	<b>\$ 119,510</b>	<b>\$ 1,583,080</b>

City of Liberty  
Debt Service Schedule  
Lease Purchase Agreement

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Cost of Asset: \$135,000

Date Purchased: December 17, 2014

Purpose: Police Vehicles

Year	Interest Rate	October 1		Total Payment	Agreement Balance
		April 1 Interest	Principal		
2014					\$ 135,000
2015	2.01%	768.83	38,000	40,125.58	97,000
<b>2016</b>	<b>2.01%</b>	<b>974.85</b>	<b>48,000</b>	<b>49,949.70</b>	<b>49,000</b>
2017	2.01%	492.45	49,000	49,984.90	-
		<u>\$ 2,236.13</u>	<u>\$ 135,000</u>	<u>\$ 2,824.05</u>	<u>\$ 140,060.18</u>

City of Liberty, Missouri  
Special Obligation Bonds  
Series 2015

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Amount Issued: \$100,000

Date Issued: October 29, 2015

Purpose: Police Vehicles

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2015						\$ 100,000
<b>2016</b>	<b>2.000%</b>	<b>30,000</b>	<b>1,011.11</b>	<b>700.00</b>	<b>31,711.11</b>	<b>70,000</b>
2017	2.000%	35,000	700.00	350.00	36,050.00	35,000
2018	2.000%	35,000	350.00	-	35,350.00	-
<b>TOTALS</b>		<b>\$ 100,000</b>	<b>\$ 2,061.11</b>	<b>\$ 1,050.00</b>	<b>\$ 103,111.11</b>	

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

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Cost of Asset: \$395,367.70

Date Purchased: July 20, 2015

Purpose: Computer Equipment

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

# 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 Community Services divisions. This division is responsible for: developing and managing the budget; increasing public input and awareness of Parks and Recreation; implementing the Development 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 community-wide special events.

#### 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 FY2016, along with a brief look at historical staffing levels, are as follows:

<b>Position Title</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016 Budget</b>
Assistant Parks Director	1	1	1	1	1
Athletic Fields Grounds Keeper	2	1	2	2	2
Building Maintenance Technician	1	1	1	1	1
Custodian	1	1	0	0	0
Events Coordinator	0	1	1	1	0
Horticulturist	1	1	1	1	1
Lead Theater Technician	1	1	1	1	1
Maintenance Supervisor	0	0	0	1	1
Marketing/Special Events Coordinator	1	0	0	0	1
Mechanic	0	1	1	1	1
Mechanical Systems Specialist	0	1	1	0	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	2	2	1	1
Parks Maintenance Worker I	4	0	0	1	1
Parks Maintenance Worker II	2	3	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	1	1	2	2
Recreation Coordinator	2	3	3	2	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
<b>Total</b>	<b>29</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>

**Previous Year's Goals and Objectives:**

The Park Department's FY2015 goals and objectives were as follows:

1. 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.

*Update: The LCHAT has created its own web site and several communications pieces, developed a list of service providers who may be interested in joining the effort, completed its work in community input and direction, and congratulated the school district on passage of its school wellness policy. The Liberty Community Center implemented healthy vending standards, engaging the services of a vending service provider who meets new guidelines. The Healthy Living Center project has been delayed.*

2. 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)

*Update: Customer service has improved significantly. Combined with facility enhancements and the change to membership services that includes fitness classes and child watch within membership rates, the result has been a significant increase in generated membership revenues.*

3. 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)

*Update: Both of these objectives have been met. Program plans will begin to be implemented in 2016 following development in 2015. While the Sports Complex was busy most every weekend in the season, only two weekends included tournaments operated by Liberty Parks and Recreation.*

4. Rejuvenate existing parks and amenities

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

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

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

*Update: All three of these objectives are complete. Redevelopment plans were presented to City Council in September 2015 and await the determination of funding possibilities. The trail project, while complete, is awaiting reimbursement from the LWCF grant program.*

5. 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)

*Update: This project has been rescheduled to 2016.*

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

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

Objective: Initiate the Emerald Ash Borer (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)

*Update: Complete.*

**FY2016 Goals and Objectives:**

The Park Department's FY2016 goals and objectives include the following:

1. Create a healthy community.

Objective: Continue to support LCHAT in its transition from a Healthy Communities Project to a community health coalition via the creation of a support agreement detailing services expected. (\$5,000)

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. (\$0)

2. Enhance community center facilities and services.

Objective: Responding to citizen and member requests and maintenance concerns, the budget includes minor equipment and facility repairs – theatre rigging equipment, various painting projects, landscaping improvements, fitness equipment, sauna repairs,

outdoor pool deck repairs, replace west stage overhead door, replace outdoor pool lane lines (\$28,870)

Objective: Improve the guest experience via an increase in operational hours by opening at 5:00am. (\$5,000)

3. Rejuvenate existing parks and amenities.

Objective: Continue trail maintenance and overlay projects. (\$56,000)

Objective: Replace damaged picnic tables, receptacles, and rest rooms doors. (\$8,500)

Objective: Complete improvements planned in the 2015 Special Obligation Bond for FY2016.

Objective: Install technological advances in concession operations that allow for better inventory control and increased sales based on the ability to take credit cards. (\$19,000 net revenue increase)

4. Seek CAPRA accreditation.

Objective:

5. 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. Increase recreation program offerings

Objective: Added for FY 2016, are additional programming opportunities including, but not limited to, adult flag football, adult kickball, adult soccer and summer youth sports camp series that are projected to increase division revenues. (\$19,510)

Objective: Partnership opportunities for FY 2016, including a proposed partnership with the Smithville Parks and Recreation Department, division revenue is projected to increase. (\$16,000)

City of Liberty, Missouri  
Park Fund  
Fiscal Year 2016

	2014 Actual	2015 Forecast	2016 Budget
Beginning Fund Balance	\$ 454,016	\$ 599,457	\$ 480,958
<b>Revenues</b>			
Property Tax	\$ 783,178	\$ 768,365	\$ 768,380
Grants	-	10,000	-
Sports Complex/Sports Programs	1,019,533	944,280	1,065,800
Community Center	1,356,562	1,427,715	1,536,150
Charges for Services	14,255	13,408	14,000
Miscellaneous/Other	143,678	605	66,950
Transfer from Cemetery Maintenance Fund	47,750	47,750	57,750
Park Sales Tax Transfer	358,423	494,947	367,890
Transfer in from Transportation Sales Tax Fund	-	5,000	5,000
Frank Hughes Library Interest	113	59	100
<b>Total Revenues</b>	<b>\$ 3,723,492</b>	<b>\$ 3,712,129</b>	<b>\$ 3,882,020</b>
<b>Total Resources</b>	<b>\$ 4,177,508</b>	<b>\$ 4,311,586</b>	<b>\$ 4,362,978</b>
<b>Expenditures</b>			
<b>Administration</b>			
Employee Compensation	267,535	274,666	277,810
Non-Salary	80,657	77,331	77,270
Transfers	69,000	69,000	69,000
<b>Frank Hughes Library</b>			
Non-Salary	2,295	1,203	1,110
<b>Park Maintenance</b>			
Employee Compensation	450,300	448,869	509,930
Non-Salary	161,344	151,440	170,430
<b>Sports Complex/Sports Programs</b>			
Employee Compensation	466,355	559,565	572,320
Non-Salary	634,763	597,318	586,590
<b>Transfers Out to Park Operations</b>			
PFA Transfers	10,000	10,000	10,000
<b>Community Center</b>			
Employee Compensation	824,340	958,832	962,260
Non-Salary	611,462	682,404	645,300
<b>Total Expenditures</b>	<b>\$ 3,578,051</b>	<b>\$ 3,830,628</b>	<b>\$ 3,882,020</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ 145,441</b>	<b>\$ (118,499)</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 599,457</b>	<b>\$ 480,958</b>	<b>\$ 480,958</b>

YEAR 2016 BUDGET DETAIL

PARK - ADMINISTRATION

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
60.10.3001	Real Estate Tax	\$ 539,950	\$ 536,267	\$ 522,104	\$ 548,286	\$ 548,290
60.10.3002	Personal Property Tax	109,870	110,694	168,531	135,237	135,240
60.10.3003	Railroad & Utility	18,976	21,125	25,828	28,096	28,100
60.10.3004	Surtax	45,811	47,960	47,528	47,097	47,100
60.10.3009	Delinquent Charges	8,042	6,594	19,187	9,649	9,650
60.30.3132	T.R.I.M. Grant	-	-	10,000	10,000	-
60.40.8063	Shelter Rentals	10,577	11,119	10,544	9,880	10,000
60.40.8065	Ballfield Rentals	1,180	1,020	2,935	3,528	4,000
60.40.8811	Summer Band Program	400	-	-	-	-
60.50.3301	Interest Earnings	2	(4)	597	-	-
60.70.3641	Sale of Public Property	-	-	5,000	-	-
60.70.3661	Reimbursed Expense	580	230	292	245	200
60.70.3671	Contributions	1,300	1,630	7,500	10	-
60.70.3791	Other Income	-	-	65	350	-
60.80.3671	Contributions-Hughes Trust	114	98	114	59	100
60.80.3801	Transfer In-Park Sales Tax Fund	450,000	211,068	190,099	177,322	260,120
60.80.3803	Transfer In-Trans Sales Tax	-	-	-	5,000	5,000
60.80.3809	Transfer In-Other	-	47,750	47,750	47,750	57,750
TOTALS		\$ 1,186,801	\$ 995,552	\$ 1,058,074	\$ 1,022,509	\$ 1,105,550

EXPENDITURES

60.60.415.02.4001	Salaries	\$ 391,399	\$ 173,897	\$ 197,523	\$ 202,680	\$ 205,470
60.60.415.02.4002	Part-time	12,954	11,228	-	-	-
60.60.415.02.4004	Overtime	3,710	263	1,136	416	310
60.60.415.02.4015	Opt Out (Health Insurance)	2,765	1,746	2,415	1,455	1,750
60.60.415.02.4017	Health Insurance Rebate	188	-	-	-	-
60.60.415.02.4018	Health Savings Account	139	409	987	1,340	1,480
60.60.415.02.4101	Social Security	30,683	13,558	14,929	15,475	15,880
60.60.415.02.4102	LAGERS Retirement Program	29,205	17,319	19,861	19,032	17,850
60.60.415.02.4104	Workers Compensation	1,889	1,422	1,117	1,440	1,350
60.60.415.02.4105	Health Insurance	48,934	22,385	27,497	30,624	31,500
60.60.415.02.4106	Life Insurance	206	76	70	68	70
60.60.415.02.4107	Dental Insurance	3,163	1,245	1,467	1,662	1,620
60.60.415.02.4112	Vision Insurance	649	342	428	377	380
60.60.415.02.4116	Disability Insurance	150	84	106	98	150
60.60.415.04.5001	General Supplies	319	193	101	352	200
60.60.415.04.5004	Recreation Supplies	17,415	17,165	13,312	18,645	18,650
60.60.415.04.5009	Maintenance Materials	1,390	-	-	-	-
60.60.415.04.5120	Outside Printing	21,557	22,688	23,698	21,136	20,000
60.60.415.06.5210	Training Travel	3,386	484	904	1,571	-
60.60.415.06.5251	Registration Fees	3,563	657	1,290	3,318	1,300
60.60.415.06.5253	Lodging & Meals	6,307	1,008	2,297	1,291	-
60.60.415.06.5259	Other Training	594	-	9	199	1,000
60.60.415.08.5346	Financial Services	23,323	334	-	40	-
60.60.415.08.5399	Miscellaneous Fees	5,478	2,154	13,044	16,008	16,010
60.60.415.08.8811	Summer Band Program	-	-	3,000	3,000	3,000
60.60.415.12.5453	Mobile Phones	5,754	7,191	6,397	6,708	6,710
60.60.415.14.5521	Vehicle Fuel	1,103	-	139	-	-
60.60.415.14.5551	Office Equipment Maintenance	9,734	1,871	1,529	1,804	1,800
60.60.415.16.5711	Property Insurance	31,132	-	244	-	-
60.60.415.16.5715	Casualty	6,079	-	-	-	-

YEAR 2016 BUDGET DETAIL  
PARK - ADMINISTRATION (continued)

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
EXPENDITURES						
60.60.415.18.5601	Minor Equipment	611	651	-	244	400
60.60.415.36.7202	Computer Equipment	-	13,000	-	-	-
60.60.415.36.7301	Land Acquisition	-	-	10,687	-	-
60.60.415.38.5803	Meeting Expense	2,470	1,030	1,853	972	1,000
60.60.415.38.5808	Postage	382	554	1,169	-	-
60.60.415.38.5811	Membership Dues	2,107	2,155	985	1,932	2,200
60.60.415.38.5812	Clothing Expenses	-	203	-	110	-
60.60.415.38.5989	Other	-	-	-	-	5,000
60.60.415.42.5990	Interfund Transfer-General Fund	51,000	69,000	69,000	69,000	69,000
TOTALS		<u>\$ 719,737</u>	<u>\$ 384,310</u>	<u>\$ 417,192</u>	<u>\$ 420,997</u>	<u>\$ 424,080</u>

YEAR 2016 BUDGET DETAIL  
PARK - FRANK HUGHES LIBRARY

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
EXPENDITURES						
60.60.418.14.5571	Building Maintenance	\$ 859	\$ 353	\$ 1,399	\$ 305	\$ 350
60.60.418.16.5711	Property Insurance	834	882	896	898	760
TOTALS		<u>\$ 1,693</u>	<u>\$ 1,235</u>	<u>\$ 2,295</u>	<u>\$ 1,203</u>	<u>\$ 1,110</u>

YEAR 2016 BUDGET DETAIL

PARK - MAINTENANCE

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
EXPENDITURES						
60.60.420.02.4001	Salaries	\$ 411,329	\$ 320,423	\$ 316,027	\$ 314,483	\$ 346,120
60.60.420.02.4002	Part-time	4,775	12,128	14,005	9,033	22,500
60.60.420.02.4004	Overtime	2,755	2,047	1,923	3,374	2,500
60.60.420.02.4015	Opt Out (Health Insurance)	9,312	5,354	8,279	7,253	7,000
60.60.420.02.4017	Health Insurance Rebate	392	-	-	-	-
60.60.420.02.4018	Health Savings Account	-	37	90	122	2,020
60.60.420.02.4101	Social Security	32,340	25,698	25,478	25,279	28,280
60.60.420.02.4102	LAGERS Retirement Program	31,226	31,819	31,723	30,083	30,580
60.60.420.02.4104	Workers Compensation	9,567	9,508	11,208	14,144	17,260
60.60.420.02.4105	Health Insurance	54,415	37,277	37,369	41,073	48,580
60.60.420.02.4106	Life Insurance	349	210	187	193	230
60.60.420.02.4107	Dental Insurance	5,299	3,577	3,233	2,915	3,770
60.60.420.02.4112	Vision Insurance	389	150	323	440	510
60.60.420.02.4116	Disability Insurance	647	433	453	477	580
60.60.420.04.5001	General Supplies	78	681	580	732	450
60.60.420.04.5004	Recreation Supplies	3,650	1,683	6,400	2,136	4,110
60.60.420.04.5009	Maintenance Materials	3,141	14,121	2,385	4,807	15,210
60.60.420.04.5010	Chemicals	620	2,728	1,148	4,691	5,380
60.60.420.04.5018	Small Tools	4,461	2,511	3,341	3,386	3,430
60.60.420.04.5120	Outside Printing	62	-	-	611	-
60.60.420.06.5210	Training & Travel	-	1,628	962	602	-
60.60.420.06.5251	Registration Fees	-	2,442	1,549	1,911	1,760
60.60.420.06.5253	Lodging & Meals	-	830	1,380	749	-
60.60.420.06.5259	Training Costs	-	359	117	225	360
60.60.420.08.5371	Advertising	-	-	-	11	-
60.60.420.08.5399	Miscellaneous Fees	-	-	10	-	-
60.60.420.12.5401	Electric	17,538	17,003	14,327	15,060	15,000
60.60.420.12.5421	Natural Gas	1,337	1,367	1,275	1,332	1,330
60.60.420.12.5453	Mobile Phones	714	595	773	797	880
60.60.420.14.5521	Vehicle Fuel	24,672	17,737	16,878	14,982	16,000
60.60.420.14.5522	Diesel Fuel	5,459	7,884	9,750	3,396	4,000
60.60.420.14.5541	Vehicle Maintenance	5,369	6,369	8,759	9,297	9,620
60.60.420.14.5557	Ballfield Lights	1,678	-	-	879	1,000
60.60.420.14.5559	Misc. Equipment Maintenance	9,421	12,353	11,756	10,569	11,640
60.60.420.14.5571	Building Maintenance	6,369	9,573	10,658	5,441	6,790
60.60.420.14.5574	Tree Maintenance	2,875	3,736	18,387	18,362	18,490
60.60.420.14.5575	Grounds Maintenance	8,642	13,793	15,657	8,675	12,260
60.60.420.14.5578	Trails Maintenance	-	5,490	242	5,000	6,000
60.60.420.14.5582	Playground/Sprayground Maint.	16,560	8,505	9,375	12,291	12,000
60.60.420.14.5583	Landscaping	-	3,085	7,763	5,233	5,800
60.60.420.16.5711	Property/IM/DP	-	11,374	11,634	11,782	10,500
60.60.420.16.5715	Casualty	-	2,821	3,279	4,593	4,680
60.60.420.18.5611	Equipment Rental	-	-	471	-	-
60.60.420.36.7201	Capital Equipment	13,120	-	-	-	-
60.60.420.38.5810	Publications	60	-	-	-	-
60.60.420.38.5811	Membership Dues	-	-	118	526	-
60.60.420.38.5812	Clothing Expense	1,729	4,166	2,325	3,364	3,740
60.60.420.38.5989	Other	-	354	45	-	-
TOTALS		\$ 690,347	\$ 601,848	\$ 611,644	\$ 600,309	\$ 680,360

YEAR 2016 BUDGET DETAIL  
PARK - SPORTS COMPLEX/SPORTS PROGRAMS

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
61.40.8065	Field Rental	\$ 48,723	\$ 44,667	\$ 53,979	\$ 80,000	\$ 95,000
61.40.8071	Merchandise for Resale	12,838	7,614	6,101	1,024	-
61.40.8072	Sponsorship	14,220	26,279	26,375	45,000	45,000
61.40.8076	Sports Complex Concessions	209,637	178,510	192,690	199,680	200,000
61.40.8080	Gate Admissions	67,048	51,111	45,807	12,000	8,000
61.40.8306	Youth Cheerleading	145	1,315	-	1,390	-
61.40.8408	Adult Kickball League	-	(600)	-	-	-
61.40.8421	Softball-Adult League	107,265	105,690	99,210	105,082	92,000
61.40.8422	Softball-Adult Tournaments	6,590	11,980	35,495	-	5,250
61.40.8431	Baseball-Adult League	9,110	-	900	-	-
61.40.8432	Baseball-Adult Tournaments	-	(340)	900	-	-
61.40.8441	Soccer-Adult League	2,973	-	-	-	5,600
61.40.8451	Adult Volleyball League	21,201	22,195	21,790	20,860	20,760
61.40.8461	Adult Basketball League	16,800	19,200	22,864	17,760	30,000
61.40.8463	Adult Basketball Open Gym	1,212	1,176	2,115	17,136	-
61.40.8508	Little Kickers	9,035	8,195	10,306	12,437	20,000
61.40.8510	Tiny Tot T-Ball	7,130	7,075	7,195	8,195	12,800
61.40.8511	Bitty Basketball	4,720	4,815	4,121	4,911	11,200
61.40.8514	Bitty Flag Football	1,530	1,390	1,835	1,790	3,200
61.40.8521	Softball Team League	-	3,000	-	(1,600)	-
61.40.8522	Softball Individual League	22,446	27,352	27,179	19,186	25,620
61.40.8523	Softball Tournaments	1,365	-	2,690	-	-
61.40.8531	Baseball Team League	123,895	56,850	25,575	38,035	50,000
61.40.8532	Baseball Individual League	65,626	67,951	58,623	33,891	47,500
61.40.8533	Baseball Tournaments	68,842	63,183	38,615	28,000	26,250
61.40.8541	Football Team Leagues	-	(57)	-	-	-
61.40.8542	Football Individual League	50,054	39,567	52,242	42,540	49,200
61.40.8551	Basketball Team League	38,925	52,070	56,162	59,030	58,300
61.40.8552	Basketball Individual League	74,809	69,613	52,836	55,500	75,050
61.40.8553	Basketball Tournaments	7,683	10,635	12,997	-	20,000
61.40.8561	Teeball Leagues	20,322	16,412	17,522	18,670	20,150
61.40.8572	Soccer Individual League	91,503	100,791	121,137	113,006	121,000
61.40.8582	Volleyball Individual League	7,475	7,561	7,841	8,375	15,000
61.40.8617	Sports Camps/Clinics	-	-	-	-	7,200
61.50.3301	Interest Earnings	2,446	1,735	1,380	1,720	1,720
61.70.3791	Miscellaneous Income	-	-	13,052	662	-
61.80.3804	Transfers In-Parks Sales Tax	-	79,406	96,112	218,076	103,110
TOTALS		\$ 1,115,566	\$ 1,086,341	\$ 1,115,645	\$ 1,162,356	\$ 1,168,910

EXPENDITURES

61.60.458.02.4001	Salaries	\$ 69,322	\$ 261,008	\$ 226,698	\$ 273,878	\$ 287,270
61.60.458.02.4002	Part-time	128,397	104,705	131,771	152,733	145,000
61.60.458.02.4004	Overtime	345	1,814	3,872	3,613	1,200
61.60.458.02.4015	Opt Out (Health Insurance)	-	5,544	5,020	4,602	4,720
61.60.458.02.4017	Rebate for Health Insurance	48	-	-	-	-
61.60.458.02.4018	Health Savings Account	-	37	90	2,278	2,210
61.60.458.02.4101	Social Security	14,935	28,263	27,759	33,041	33,520

YEAR 2016 BUDGET DETAIL  
PARK - SPORTS COMPLEX/SPORTS PROGRAMS (continued)

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
EXPENDITURES						
61.60.458.02.4102	LAGERS Retirement	5,101	21,116	22,104	23,695	25,220
61.60.458.02.4104	Workers Compensation	2,265	4,960	8,691	12,074	15,040
61.60.458.02.4105	Health Insurance	16,092	37,111	37,208	49,866	54,110
61.60.458.02.4106	Life Insurance	61	149	135	166	180
61.60.458.02.4107	Dental Insurance	723	2,632	2,428	2,729	2,880
61.60.458.02.4112	Vision Insurance	144	505	461	591	660
61.60.458.02.4116	Disability Insurance	71	219	119	298	310
61.60.458.04.5001	General Supplies	1,128	1,398	962	1,223	800
61.60.458.04.5003	Medical Supplies	1,514	515	224	226	250
61.60.458.04.5004	Recreation Supplies	95,584	92,862	91,392	84,300	90,000
61.60.458.04.5007	Concession Supplies	127,057	97,210	111,820	98,735	90,000
61.60.458.04.5009	Maintenance Materials	2,689	2,610	3,795	3,665	3,500
61.60.458.04.5010	Chemicals	11,671	6,926	6,947	11,919	12,500
61.60.458.04.5018	Minor Tools	54	1,081	-	609	3,000
61.60.458.04.5099	Miscellaneous Supplies	11,653	12,091	9,445	13,879	6,480
61.60.458.04.5120	Outside Printing	3,167	2,679	2,450	900	100
61.60.458.04.8071	Merchandise for Resale	13,446	1,546	2,920	-	-
61.60.458.06.5210	Training Travel	47	883	334	520	-
61.60.458.06.5251	Registration Fees	-	400	1,429	600	680
61.60.458.06.5253	Lodging & Meals	-	1,073	1,330	1,311	-
61.60.458.06.5259	Training Costs	-	310	359	290	80
61.60.458.08.5346	Financial Services	-	5,820	8,354	10,559	16,350
61.60.458.08.5371	Advertising	-	-	195	-	-
61.60.458.08.5381	Refuse Collection Fees	70	-	-	-	-
61.60.458.08.5397	Contract Labor	259,375	229,316	254,729	212,427	212,000
61.60.458.12.5401	Electric	74,024	72,675	67,609	62,715	76,300
61.60.458.12.5431	Water Service	7,288	7,208	5,021	5,262	5,000
61.60.458.12.5453	Mobile Phones	683	2,675	1,298	1,281	2,670
61.60.458.14.5521	Vehicle Fuel	1,882	6,532	6,485	9,860	6,390
61.60.458.14.5551	Office Equipment Maintenance	-	2,751	2,947	4,263	4,000
61.60.458.14.5557	Ballfield Lights Maintenance	15,266	2,060	-	1,750	-
61.60.458.14.5559	Misc Equip Maintenance	14,337	10,107	4,389	8,960	7,800
61.60.458.14.5571	Building Maintenance	22	2,961	3,767	3,835	4,000
61.60.458.14.5575	Grounds/Landscaping	9,955	5,365	5,984	9,446	10,020
61.60.458.16.5711	Property/IM/DP	-	9,019	11,076	11,529	11,670
61.60.458.16.5715	Casualty	-	2,821	3,279	2,893	3,000
61.60.458.18.5601	Minor Equipment	-	4,326	-	5,828	2,500
61.60.458.18.5611	Equipment Rental	1,122	2,389	1,867	2,190	3,000
61.60.458.38.5803	Meeting Expense	-	1,089	1,291	8	150
61.60.458.38.5808	Postage	341	239	432	25	-
61.60.458.38.5811	Membership Dues	9,812	7,363	7,660	5,198	500
61.60.458.38.5812	Clothing Expense	969	754	602	515	1,350
61.60.458.38.5989	Miscellaneous Expenses	14,425	11,230	14,374	20,598	12,500
61.60.458.42.5997	Transfer to PFA Constr Fund	10,000	10,000	10,000	10,000	10,000
TOTALS		\$ 925,087	\$ 1,086,348	\$ 1,111,118	\$ 1,166,883	\$ 1,168,910

YEAR 2016 BUDGET DETAIL  
PARK - COMMUNITY CENTER

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
65.40.8001	Youth Resident Annual Pass	\$ 18,810	\$ 16,108	\$ 15,911	\$ 23,102	\$ 25,000
65.40.6002	Youth Non-Resident Annual Pass	1,196	706	-	-	-
65.40.8003	Adult Resident Annual Pass	166,320	171,909	198,980	228,193	300,000
65.40.8004	Adult Non-Resident Annual Pass	25,149	28,280	-	-	-
65.40.8005	Senior Resident Annual Pass	56,054	63,318	83,307	126,290	150,000
65.40.8006	Senior Non-Resident Annual Pass	4,010	3,120	-	-	-
65.40.8009	Family Resident Annual Pass	400,477	344,843	351,657	381,053	450,000
65.40.8010	Family Non-Resident Annual Pass	32,506	20,806	-	-	-
65.40.8021	Youth Resident Summer Pass	3,600	2,667	4,350	3,295	3,950
65.40.8022	Youth Non-Resident Summer Pass	100	300	-	-	-
65.40.8023	Adult Resident Summer Pass	6,915	6,764	8,523	7,282	8,740
65.40.8024	Adult Non-Resident Summer Pass	1,035	432	-	-	-
65.40.8025	Senior Resident Summer Pass	255	595	310	893	1,070
65.40.8029	Family Resident Summer Pass	26,230	22,001	25,643	23,534	28,240
65.40.8030	Family Non-Resident Summer Pass	1,654	690	-	-	-
65.40.8041	Youth Resident Daily Pass	38,931	32,137	37,230	53,987	58,800
65.40.8042	Youth Non-Resident Daily Pass	4,524	3,089	-	-	-
65.40.8043	Adult Resident Daily Pass	30,945	39,774	45,103	62,917	65,400
65.40.8044	Adult Non-Resident Daily Pass	7,827	6,869	-	-	-
65.40.8045	Senior Resident Daily Pass	1,475	913	1,588	3,113	3,600
65.40.8046	Senior Non-Resident Daily Pass	763	2,289	1,222	-	-
65.40.8047	Handicapped Daily Pass	1,013	552	-	1,062	960
65.40.8048	Handicapped Non-Resident Daily	270	182	-	-	-
65.40.8049	Silver Sneakers Pass	9,123	15,223	15,175	17,828	19,560
65.40.8051	Meeting/Craft Rooms Rental	101,932	66,989	64,854	43,897	60,000
65.40.8055	Gym Rental	-	400	-	-	-
65.40.8057	Pool Rental	13,176	11,366	9,085	3,050	6,890
65.40.8059	Theater Rental	96,238	83,823	88,159	82,002	86,000
65.40.8067	Lock Rental	-	300	450	-	-
65.40.8071	Merchandise for Resale	26	6	76	-	100
65.40.8076	Concessions	30,325	27,912	28,977	28,435	15,000
65.40.8101	Aqua Tot	5,054	5,183	6,224	6,649	6,210
65.40.8103	Parent Tot Aquatics	12,895	11,941	13,115	13,956	13,200
65.40.8105	Novice Aquatics	22,829	19,504	21,287	24,210	21,320
65.40.8107	Advanced Novice Aquatics	13,698	13,354	12,137	14,150	12,780
65.40.8109	Intermediate Aquatics	5,786	5,045	3,473	6,050	4,200
65.40.8111	Swim Team Stroke Clinic	3,125	1,775	1,680	2,620	2,520
65.40.8112	Competitive Stroke	110	-	-	235	140
65.40.8113	Swim Team Competitive Stroke	9,140	9,900	8,170	6,345	5,920
65.40.8114	Pre-Season Conditioning	2,705	1,440	870	640	590
65.40.8115	Girls High School Pre-Season	40	1,220	1,680	1,220	1,250

YEAR 2016 BUDGET DETAIL  
PARK - COMMUNITY CENTER (continued)

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
65.40.8116	Triathlon Conditioning	4,820	4,310	3,528	4,300	2,810
65.40.8117	Water Aerobics	41,082	49,575	54,637	44,891	-
65.40.8119	Water Arthritis	11,250	18,067	4,530	-	-
65.40.8121	Adaptive Aquatics	-	-	-	-	100
65.40.8122	Semi-Competitive Swim Lessons	2,340	1,055	195	-	210
65.40.8123	Semi-Private Swim Lessons	8,730	11,318	7,840	7,840	6,600
65.40.8124	Swim Team	26,714	26,609	34,025	24,878	22,440
65.40.8125	Private Swim	36,948	35,039	42,750	52,019	60,000
65.40.8126	Developmental Stroke	1,937	1,989	2,080	2,208	1,960
65.40.8127	Lifeguard Training	10,297	9,948	6,862	6,000	5,330
65.40.8201	Aerobics	63,916	42,616	41,351	29,907	-
65.40.8202	Silver Sneaker Fitness	1,251	569	1,094	2,036	-
65.40.8225	Fitness Testing/Bio Analog	55	-	-	60	-
65.40.8226	Weight Training Teen/Adult	20,405	14,570	8,934	13,666	15,000
65.40.8227	Massage Therapy	-	-	8,362	750	-
65.40.8229	Commit to Get Fit	-	-	-	-	4,880
65.40.8232	Adult Fitness	847	1,623	5,037	6,525	-
65.40.8301	Youth Tumbling	5,141	4,179	10,114	20,724	9,450
65.40.8302	Youth Educational Programs	2,890	620	5,810	2,045	1,640
65.40.8305	Youth Dance	1,346	2,176	379	161	300
65.40.8306	Youth Cheerleading (7-12)	529	-	-	-	7,260
65.40.8601	Martial Arts	6,377	6,437	6,863	6,841	6,000
65.40.8605	Adult Dance Class	-	-	-	-	-
65.40.8608	Tennis Lessons	7,085	8,153	5,860	2,825	4,750
65.40.8611	Golf	490	280	-	-	1,350
65.40.8613	Arts & Crafts Classes	-	50	30	1,163	3,500
65.40.8615	Dog Obedience Class	4,100	5,490	4,600	5,710	5,100
65.40.8701	Child Care	7,552	5,780	4,317	3,363	-
65.40.8805	Birthday Parties	1,157	1,455	1,800	2,650	3,000
65.40.8807	Splash Camp	2,842	4,327	6,191	7,000	6,290
65.40.8808	Kids' Camp	4,390	5,630	5,691	8,919	12,140
65.40.8809	Preschool Activities	455	150	558	-	-
65.40.8810	Theater Ticket Sales	6,625	2,931	5,116	2,997	2,600
65.50.3301	Interest Earnings	4,337	2,615	2,733	1,601	2,000
65.70.3641	Sale of Public Property	5,606	-	-	-	-
65.70.3791	Miscellaneous Other	579	2,727	26,041	628	66,750
65.70.3793	Lease Proceeds	51,510	-	121,000	-	-
65.80.3804	Transfers In-Park Sales Tax	-	78,029	72,212	99,549	4,660
TOTALS		\$ 1,499,862	\$ 1,392,036	\$ 1,549,774	\$ 1,527,264	\$ 1,607,560

YEAR 2016 BUDGET DETAIL  
PARK - COMMUNITY CENTER RECREATION PROGRAMS

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
EXPENDITURES						
65.60.417.08.8111	Swim Team Stroke Clinic	\$ 1,309	\$ 1,388	\$ 1,345	\$ 2,158	\$ 1,830
65.60.417.08.8113	Swim Team Competitive Maint	6,118	7,448	5,786	3,990	3,890
65.60.417.08.8114	Pre-Season Conditioning	1,148	1,064	637	420	390
65.60.417.08.8115	H.S. Pre-Season Conditioning	756	882	1,197	420	820
65.60.417.08.8116	Triathlon Conditioning	3,479	2,989	2,589	4,088	1,850
65.60.417.08.8117	Water Aerobics	22,858	22,348	21,053	9,385	700
65.60.417.08.8121	Adaptive Aquatics	-	-	-	-	70
65.60.417.08.8122	Semi-Competitive Swim Lessons	1,925	805	70	-	140
65.60.417.08.8123	Semi-Private Swim Lessons	8,160	8,040	5,592	5,488	4,220
65.60.417.08.8124	Swim Team	19,188	18,492	24,785	17,500	17,900
65.60.417.08.8125	Private Swim Lessons	24,432	25,280	30,016	35,000	42,500
65.60.417.08.8126	Developmental Stroke	-	-	-	1,335	-
65.60.417.08.8127	Lifeguard Training	6,216	5,968	2,823	2,468	3,120
65.60.417.08.8201	Aerobics	31,560	29,532	30,031	14,394	2,240
65.60.417.08.8202	Silver Sneakers Aerobics	3,948	4,620	4,242	2,037	-
65.60.417.08.8226	Weight Training	16,465	11,439	8,219	5,419	-
65.60.417.08.8227	Massage Therapy	-	-	5,803	591	-
65.60.417.08.8229	Commit to Get Fit	-	-	5,191	10,521	800
65.60.417.08.8232	Adult Fitness	199	1,949	125	-	-
65.60.417.08.8301	Youth Tumbling	3,310	2,230	5,051	8,137	6,620
65.60.417.08.8302	Youth Educational Programs	1,582	-	2,772	578	1,410
65.60.417.08.8305	Youth Dance	735	480	210	140	210
65.60.417.08.8306	Cheerleading	-	284	3,801	3,955	5,080
65.60.417.08.8608	Tennis Lessons	5,096	5,324	4,050	1,643	3,330
65.60.417.08.8611	Golf	270	193	-	-	950
65.60.417.08.8613	Arts & Crafts Classes	-	-	1,418	825	-
65.60.417.08.8615	Dog Obedience Classes	2,678	3,024	3,822	3,619	3,570
65.60.417.08.8701	Child Care Program	367	607	63	6	500
65.60.417.08.8805	Birthday Parties	6	203	156	215	330
65.60.417.08.8807	Splash Camp	199	315	114	230	220
65.60.417.08.8808	Kids' Camp	190	202	458	900	820
65.60.417.08.8809	Preschool Activities	1,128	-	-	-	-
65.60.417.08.8810	Theater Promotions	6,094	550	1,900	-	950
TOTALS		\$ 169,416	\$ 155,653	\$ 173,316	\$ 135,462	\$ 104,460

YEAR 2016 BUDGET DETAIL  
PARK - COMMUNITY CENTER OPERATIONS

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
EXPENDITURES						
65.60.491.02.4001	Salaries	\$ 276,126	\$ 372,860	\$ 402,057	\$ 437,424	\$ 439,780
65.60.491.02.4002	Part-time	248,674	243,897	223,594	301,234	302,000
65.60.491.02.4004	Overtime	742	2,197	5,467	1,660	1,700
65.60.491.02.4015	Opt Out (Health Insurance)	3,492	6,562	7,566	5,303	3,670
65.60.491.02.4017	Health Insurance Rebate	96	-	-	-	-
65.60.491.02.4018	Health Savings Account	-	326	1,124	4,796	5,520
65.60.491.02.4101	Social Security	39,815	46,741	47,422	56,413	57,160
65.60.491.02.4102	LAGERS Retirement Program	20,030	38,971	39,293	40,448	38,140
65.60.491.02.4104	Workers Compensation	9,245	12,046	17,598	23,763	23,340
65.60.491.02.4105	Health Insurance	42,591	56,194	74,778	81,761	84,710
65.60.491.02.4106	Life Insurance	207	227	227	264	270
65.60.491.02.4107	Dental Insurance	2,639	3,311	3,826	4,477	4,590
65.60.491.02.4112	Vision Insurance	282	709	1,033	910	1,000
65.60.491.02.4116	Disability Insurance	339	331	356	380	380
65.60.491.04.5001	General Supplies	4,663	5,801	12,094	12,222	10,720
65.60.491.04.5003	Medical Supplies	122	64	172	261	260
65.60.491.04.5004	Recreation Supplies	1,937	1,919	2,205	3,151	3,300
65.60.491.04.5007	Concession Supplies	15,307	13,290	16,625	15,106	5,000
65.60.491.04.5009	Maintenance Materials	24,006	25,388	27,294	32,408	27,000
65.60.491.04.5010	Chemicals	13,800	12,646	10,392	13,958	13,500
65.60.491.04.5120	Outside Printing	354	665	231	1,133	500
65.60.491.06.5210	Training Travel	-	303	38	556	-
65.60.491.06.5251	Registration Fees	-	540	1,744	500	3,600
65.60.491.06.5253	Lodging & Meals	-	323	194	1,050	-
65.60.491.06.5259	Training Costs	-	367	100	1,245	2,750
65.60.491.08.5346	Financial Services	31	5,805	8,036	13,423	15,650
65.60.491.08.5371	Advertising	150	147	255	539	150
65.60.491.08.5397	Contract Labor	2,040	30,186	56,507	34,910	34,170
65.60.491.08.5399	Miscellaneous Fees	8,271	7,783	4,474	3,294	6,450
65.60.491.12.5401	Electric	116,844	116,380	111,882	101,397	118,000
65.60.491.12.5421	Natural Gas	18,857	22,825	26,072	50,798	25,000
65.60.491.12.5431	Water Service	21,655	23,994	20,904	19,274	25,000
65.60.491.12.5453	Mobile Phones	1,687	1,406	1,827	2,403	1,680
65.60.491.14.5521	Vehicle Fuel	-	269	96	234	300
65.60.491.14.5551	Maintenance - Office Equipment	-	5,281	4,594	6,035	6,360
65.60.491.14.5559	Misc Equipment Maintenance	8,494	8,297	12,734	9,670	5,810
65.60.491.14.5571	Building Maintenance	106,196	83,542	70,364	72,932	85,000
65.60.491.14.5575	Grounds/Landscaping	1,182	4,830	413	-	2,000
65.60.491.14.5591	Software Maintenance	1,527	496	746	8,014	500
65.60.491.16.5711	Property/I/M/DP	-	10,839	11,076	5,694	11,670
65.60.491.16.5715	Casualty Insurance	-	2,824	3,279	1,393	3,000
65.60.491.18.5601	Minor Equipment	6,811	19,090	7,626	6,980	15,000

YEAR 2016 BUDGET DETAIL  
PARK - COMMUNITY CENTER OPERATIONS (continued)

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
EXPENDITURES						
65.60.491.18.5612	Fitness Equipment Lease	8,980	-	-	-	-
65.60.491.24.6001	Debt Service Principal	51,572	43,174	19,334	35,521	43,000
65.60.491.24.6011	Debt Service Interest	3,647	1,681	489	1,905	1,750
65.60.491.24.6024	Cost of Issuance	-	-	609	-	-
65.60.491.36.7201	Capital Equipment	48,155	-	-	82,610	66,750
65.60.491.38.5801	Over/Short	120	(117)	-	118	-
65.60.491.38.5803	Meeting Expense	-	30	326	460	590
65.60.491.38.5808	Postage	1,690	750	1,219	1,474	1,140
65.60.491.38.5811	Membership Dues	35	-	718	118	40
65.60.491.38.5812	Clothing Expense	514	688	2,399	5,920	4,500
65.60.491.38.5989	Miscellaneous Expenses	81	356	1,076	236	700
TOTALS		<u>\$ 1,113,005</u>	<u>\$ 1,236,233</u>	<u>\$ 1,262,486</u>	<u>\$ 1,505,775</u>	<u>\$ 1,503,100</u>

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

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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		
2014					\$ 121,000
2015	2.01%	689.10	34,000	35,905.15	87,000
<b>2016</b>	<b>2.01%</b>	<b>874.35</b>	<b>43,000</b>	<b>44,748.70</b>	<b>44,000</b>
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

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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
<b>2016</b>	<b>0.00%</b>	<b>10,000.00</b>	-	<b>10,000.00</b>	<b>9,026.25</b>
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

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Amount of Loan: \$695,000  
 Loan Date: September 30, 2009  
 Lending 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
<b>2016</b>	<b>0.00%</b>	<b>95,000</b>	<b>-</b>	<b>95,000</b>	<b>-</b>
		<u>\$ 695,000</u>	<u>\$ -</u>	<u>\$ 695,000</u>	

# SPECIAL REVENUE FUNDS

City of Liberty, Missouri  
 Fairview Cemetery Trust Fund  
 Fiscal Year 2016

	2014 Actual	2015 Forecast	2016 Budget
Beginning Fund Balance	\$ 359,762	\$ 363,737	\$ 370,037
Revenues			
Interest Earnings	\$ 1,423	\$ 1,300	\$ 1,400
Sale of Lots	3,975	6,300	6,600
Total Revenues	<u>\$ 5,398</u>	<u>\$ 7,600</u>	<u>\$ 8,000</u>
Total Resources	<u>\$ 365,160</u>	<u>\$ 371,337</u>	<u>\$ 378,037</u>
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$ 1,423	\$ 1,300	\$ 1,400
Total Expenditures	<u>\$ 1,423</u>	<u>\$ 1,300</u>	<u>\$ 1,400</u>
Total Revenue Over(Under) Expenditures	<u>\$ 3,975</u>	<u>\$ 6,300</u>	<u>\$ 6,600</u>
Ending Fund Balance	<u><u>\$ 363,737</u></u>	<u><u>\$ 370,037</u></u>	<u><u>\$ 376,637</u></u>

YEAR 2016 BUDGET DETAIL  
FAIRVIEW CEMETERY TRUST FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
40.50.3301	Interest Earnings	\$ 1,299	\$ 1,168	\$ 1,423	\$ 1,300	\$ 1,400
40.70.3691	Sale of Cemetery Lots	5,625	7,232	3,975	6,300	6,600
TOTALS		<u>\$ 6,924</u>	<u>\$ 8,400</u>	<u>\$ 5,398</u>	<u>\$ 7,600</u>	<u>\$ 8,000</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
40.30.251.42.5999	Cemetery Maintenance Fund	\$ 1,299	\$ 1,168	\$ 1,423	\$ 1,300	\$ 1,400
TOTALS		<u>\$ 1,299</u>	<u>\$ 1,168</u>	<u>\$ 1,423</u>	<u>\$ 1,300</u>	<u>\$ 1,400</u>

City of Liberty, Missouri  
 Mt. Memorial Cemetery Trust Fund  
 Fiscal Year 2016

	2014 Actual	2015 Forecast	2016 Budget
Beginning Fund Balance	\$ 33,755	\$ 33,755	\$ 33,755
Revenues			
Interest Earnings	\$ 132	\$ 120	\$ 100
Total Revenues	<u>\$ 132</u>	<u>\$ 120</u>	<u>\$ 100</u>
Total Resources	<u>\$ 33,887</u>	<u>\$ 33,875</u>	<u>\$ 33,855</u>
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$ 132	\$ 120	\$ 100
Total Expenditures	<u>\$ 132</u>	<u>\$ 120</u>	<u>\$ 100</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 2016 BUDGET DETAIL  
 MT. MEMORIAL CEMETERY TRUST FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
41.50.3301	Interest Earnings	\$ 127	\$ 110	\$ 132	\$ 120	\$ 100
	TOTALS	<u>\$ 127</u>	<u>\$ 110</u>	<u>\$ 132</u>	<u>\$ 120</u>	<u>\$ 100</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
41.30.251.42.5999	Cemetery Maintenance Fund	\$ 127	\$ 110	\$ 132	\$ 120	\$ 100
	TOTALS	<u>\$ 127</u>	<u>\$ 110</u>	<u>\$ 132</u>	<u>\$ 120</u>	<u>\$ 100</u>

City of Liberty, Missouri  
 Frank Hughes Memorial Library Trust Fund  
 Fiscal Year 2016

	<u>2014 Actual</u>	<u>2015 Forecast</u>	<u>2016 Budget</u>
Beginning Fund Balance	\$ 30,000	\$ 30,000	\$ 30,000
Revenues			
Interest Earnings	\$ 114	\$ 59	\$ 100
Total Revenues	<u>\$ 114</u>	<u>\$ 59</u>	<u>\$ 100</u>
Total Resources	<u>\$ 30,114</u>	<u>\$ 30,059</u>	<u>\$ 30,100</u>
Expenditures			
Interfund Transfer-Parks	\$ 114	\$ 59	\$ 100
Total Expenditures	<u>\$ 114</u>	<u>\$ 59</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 2016 BUDGET DETAIL  
FRANK HUGHES MEMORIAL LIBRARY TRUST FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
42.50.3301	Interest Earnings	\$ 114	\$ 98	\$ 114	\$ 59	\$ 100
TOTALS		<u>\$ 114</u>	<u>\$ 98</u>	<u>\$ 114</u>	<u>\$ 59</u>	<u>\$ 100</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
42.30.251.42.5999	Parks for Hughes Library	\$ 114	\$ 98	\$ 114	\$ 59	\$ 100
TOTALS		<u>\$ 114</u>	<u>\$ 98</u>	<u>\$ 114</u>	<u>\$ 59</u>	<u>\$ 100</u>

City of Liberty, Missouri  
 Transient Guest Tax Fund  
 Fiscal Year 2016

	2014 Actual	2015 Forecast	2016 Budget
Beginning Fund Balance	\$ -	\$ -	\$ 72,080
Revenues			
Taxes	\$ -	\$ 137,110	\$ 181,440
Total Revenues	<u>\$ -</u>	<u>\$ 137,110</u>	<u>\$ 181,440</u>
Total Resources	<u>\$ -</u>	<u>\$ 137,110</u>	<u>\$ 253,520</u>
Expenditures			
Overtime	\$ -	\$ 19,030	\$ 19,030
Celebration Liberty	-	10,500	10,500
July 4th Event Insurance	-	3,500	3,500
HDLI Contract	-	30,000	30,000
Miscellaneous	-	-	78,130
Transfer to General Fund	-	2,000	2,000
Total Expenditures	<u>\$ -</u>	<u>\$ 65,030</u>	<u>\$ 143,160</u>
Total Revenue Over(Under) Expenditures	<u>\$ -</u>	<u>\$ 72,080</u>	<u>\$ 38,280</u>
Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ 72,080</u></u>	<u><u>\$ 110,360</u></u>

YEAR 2016 BUDGET DETAIL  
TRANSIENT GUEST TAX FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
67.10.3048	Transient Guest Tax	\$ -	\$ -	\$ -	\$ 137,110	\$ 181,440
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 137,110</u>	<u>\$ 181,440</u>
EXPENDITURES						
67.20.061.02.4004	Overtime	\$ -	\$ -	\$ -	\$ 19,030	\$ 19,030
67.20.061.08.5310	Celebration Liberty	-	-	-	10,500	10,500
67.20.061.08.5314	Special Event Insurance	-	-	-	3,500	3,500
67.20.061.38.5823	HDLI Contract	-	-	-	30,000	30,000
67.20.061.38.5989	Miscellaneous Expense	-	-	-	-	78,130
67.20.061.42.5990	Interfund Transfer-General	-	-	-	2,000	2,000
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 65,030</u>	<u>\$ 143,160</u>

City of Liberty, Missouri  
 Police Training Fund  
 Fiscal Year 2016

	2015		
	2014 Actual	Forecast	2016 Budget
Beginning Fund Balance	\$ 25,531	\$ 21,497	\$ 4,613
Revenues			
Interest Earnings	\$ 95	\$ 35	\$ 30
Police Training	7,919	6,543	6,290
Arrest Costs Recoupment	4,241	3,293	3,120
Post Training Funds	3,922	3,530	3,400
Total Revenues	<u>\$ 16,177</u>	<u>\$ 13,401</u>	<u>\$ 12,840</u>
Total Resources	<u>\$ 41,708</u>	<u>\$ 34,898</u>	<u>\$ 17,453</u>
Expenditures			
Police Training Travel	\$ 5,916	\$ 6,097	\$ 5,000
Police Registration Fees	13,562	23,988	12,000
Police Training Costs	733	200	450
Total Expenditures	<u>\$ 20,211</u>	<u>\$ 30,285</u>	<u>\$ 17,450</u>
Total Revenue Over(Under) Expenditures	<u>\$ (4,034)</u>	<u>\$ (16,884)</u>	<u>\$ (4,610)</u>
Ending Fund Balance	<u>\$ 21,497</u>	<u>\$ 4,613</u>	<u>\$ 3</u>

YEAR 2016 BUDGET DETAIL  
POLICE TRAINING FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
69.50.3301	Interest Earnings	\$ 128	\$ 107	\$ 95	\$ 35	\$ 30
69.60.3354	Police Training Fees	8,629	8,543	7,919	6,543	6,290
69.60.3355	Arrest Cost Recoupment	2,960	6,257	4,241	3,293	3,120
69.60.3356	Post Training Funds	4,349	3,780	3,922	3,530	3,400
TOTALS		<u>\$ 16,065</u>	<u>\$ 18,687</u>	<u>\$ 16,177</u>	<u>\$ 13,401</u>	<u>\$ 12,840</u>
EXPENDITURES						
69.40.501.06.5210	Police Training Travel	\$ 3,841	\$ 5,805	\$ 5,916	\$ 6,097	\$ 5,000
69.40.501.06.5251	Police Registration Fees	7,060	23,072	13,562	23,988	12,000
69.40.501.06.5259	Police Training Costs	-	-	733	200	450
69.40.504.06.5210	Civilian Registration Fees	670	-	-	-	-
69.40.504.06.5259	Other Training	632	-	-	-	-
TOTALS		<u>\$ 12,203</u>	<u>\$ 28,876</u>	<u>\$ 20,211</u>	<u>\$ 30,285</u>	<u>\$ 17,450</u>

City of Liberty, Missouri  
Cemetery Maintenance Fund  
Fiscal Year 2016

	2015		
	2014 Actual	Forecast	2016 Budget
Beginning Fund Balance	\$ 88,917	\$ 89,551	\$ 72,023
Revenues			
Charges for Services-Burial Permits	\$ 23,550	\$ 24,800	\$ 25,000
Interest Earnings	373	342	350
Misc-Contributions for Maintenance	406	-	-
Misc-Sale of Lots	11,925	22,125	20,000
Total Revenues	<u>\$ 36,254</u>	<u>\$ 47,267</u>	<u>\$ 45,350</u>
Transfers In			
Misc-Contributions from Trust Funds	\$ 1,555	\$ 1,471	\$ 1,500
Transfers In from General Fund	47,750	47,750	47,750
Total Transfers In	<u>\$ 49,305</u>	<u>\$ 49,221</u>	<u>\$ 49,250</u>
Total Revenues and Transfers In	<u>\$ 85,559</u>	<u>\$ 96,488</u>	<u>\$ 94,600</u>
Total Resources	<u>\$ 174,476</u>	<u>\$ 186,039</u>	<u>\$ 166,623</u>
Expenditures			
Supplies-Cemetery Committee	\$ 1,195	\$ 1,936	\$ 2,000
Supplies-Miscellaneous	178	75	150
Fees-Contract Labor-Open/Close	8,325	8,750	10,000
Fees-Miscellaneous	72	-	-
Utilities-Electric	259	268	270
Maintenance-Grounds/Landscaping	306	500	500
Maintenance-Mowing Contract	26,740	37,150	35,000
Maintenance-Headstone	101	200	2,500
Minor Equipment	-	6,387	10,000
Construction Projects	-	11,000	15,000
Total Expenditures	<u>\$ 37,175</u>	<u>\$ 66,266</u>	<u>\$ 75,420</u>
Transfers Out			
Transfers out to Park Fund for Labor	\$ 47,750	\$ 47,750	\$ 57,750
Total Transfers Out	<u>\$ 47,750</u>	<u>\$ 47,750</u>	<u>\$ 57,750</u>
Total Expenditures and Transfers Out	<u>\$ 84,925</u>	<u>\$ 114,016</u>	<u>\$ 133,170</u>
Revenues Favorable/(Unfavorable) to Expenditures and Transfers Out	<u>\$ 634</u>	<u>\$ (17,528)</u>	<u>\$ (38,570)</u>
Columbarium Reserve	1,800	1,800	-
Undesignated Fund Balance	87,751	70,223	33,453
Ending Fund Balance	<u>\$ 89,551</u>	<u>\$ 72,023</u>	<u>\$ 33,453</u>

YEAR 2016 BUDGET DETAIL  
CEMETERY MAINTENANCE FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
73.40.3681	Burial Permits	\$ 23,350	\$ 33,680	\$ 23,550	\$ 24,800	\$ 25,000
73.40.3684	Engraving Services	560	-	-	-	-
73.50.3301	Interest	248	335	373	342	350
73.70.3671	Contributions for Maintenance	25	-	406	-	-
73.70.3691	Sale of Lots	16,875	21,995	11,925	22,125	20,000
73.70.3692	Sale of Columbarium Niche	7,200	-	-	-	-
73.80.3671	Transfers In-Contributions	1,426	1,278	1,555	1,471	1,500
73.80.3802	Transfers In-General Fund	-	47,750	47,750	47,750	47,750
TOTALS		\$ 49,684	\$ 105,039	\$ 85,559	\$ 96,488	\$ 94,600
EXPENDITURES						
73.70.226.04.5073	Supplies-Cemetery Committee	\$ 2,073	\$ 2,176	\$ 1,195	\$ 1,936	\$ 2,000
73.70.226.04.5099	Miscellaneous Supplies	160	150	178	75	150
73.70.226.08.5397	Contract Labor	9,575	15,000	8,325	8,750	10,000
73.70.226.08.5399	Miscellaneous Fees	8	-	72	-	-
73.70.226.12.5401	Electric	253	241	259	268	270
73.70.226.14.5575	Grounds/Landscaping	298	187	306	500	500
73.70.226.14.5577	Mowing Contract	24,260	25,500	26,740	37,150	35,000
73.70.226.14.5579	Headstone Maintenance	60	200	101	200	2,500
73.70.226.18.5601	Minor Equipment	-	-	-	6,387	10,000
73.70.226.36.7510	Construction Contract	8,913	-	-	11,000	15,000
73.70.226.42.5996	Interfund Transfers-Park Fund	-	47,750	47,750	47,750	57,750
TOTALS		\$ 45,600	\$ 91,204	\$ 84,925	\$ 114,016	\$ 133,170

City of Liberty, Missouri  
 Loss Control Fund  
 Fiscal Year 2016

	2014 Actual	2015 Forecast	2016 Budget
Beginning Fund Balance	\$ 243,322	\$ 241,361	\$ 229,442
Revenues			
Interest Earnings	\$ 953	\$ 700	\$ 740
Property Liability Refund	39,406	-	-
Loss Control MPR Refund	18,938	21,881	20,000
Loss Control Credit-Reimbursement	-	35,000	35,000
Wellness Credits	-	12,900	12,900
Total Revenues	<u>\$ 59,297</u>	<u>\$ 70,481</u>	<u>\$ 68,640</u>
Expenditures			
Supplies	\$ 8,098	\$ 5,000	\$ 5,000
Training Travel	7,912	34,500	42,500
Miscellaneous Fees	476	12,900	12,900
Meeting Expense	480	-	-
Insurance Deductible	44,291	30,000	40,000
Total Expenditures	<u>\$ 61,258</u>	<u>\$ 82,400</u>	<u>\$ 100,400</u>
Total Revenue Over(Under) Expenditures	<u>\$ (1,961)</u>	<u>\$ (11,919)</u>	<u>\$ (31,760)</u>
Ending Fund Balance	<u><u>\$ 241,361</u></u>	<u><u>\$ 229,442</u></u>	<u><u>\$ 197,682</u></u>

YEAR 2016 BUDGET DETAIL  
LOSS CONTROL FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
75.50.3301	Interest Earnings	\$ 574	\$ 833	\$ 953	\$ 700	\$ 740
75.70.3656	Property/Liability Dividends	-	-	39,406	-	-
75.70.3657	Workers Comp Dividends	67,656	7,595	-	-	-
75.70.3658	Loss Control MPR Refund	16,436	17,321	18,938	21,881	20,000
75.70.3659	Loss Control Credit-Reimbursement	13,464	31,381	-	35,000	35,000
75.70.3663	Wellness Credit-Reimbursement	-	-	-	12,900	12,900
75.70.3724	Accident Reimbursement	104,723	-	-	-	-
TOTALS		<u>\$ 202,853</u>	<u>\$ 57,130</u>	<u>\$ 59,297</u>	<u>\$ 70,481</u>	<u>\$ 68,640</u>
EXPENDITURES						
75.20.780.06.5210	Administration Training Travel	\$ 840	\$ -	\$ -	\$ -	\$ -
75.25.780.04.5001	HR General Supplies	467	-	-	-	-
75.25.780.06.5210	HR Training Travel	-	2,129	3,112	-	-
75.30.780.06.5210	Finance Training Travel	-	2,100	1,258	-	-
75.40.780.04.5001	Police General Supplies	1,590	-	120	-	-
75.40.780.06.5210	Police Training Travel	5,638	3,746	-	-	-
75.40.780.18.5601	Police Minor Equipment	13,464	7,389	-	-	-
75.40.790.08.5314	Police Insurance Deductible	2,757	11,675	28,156	-	-
75.50.780.04.5001	Fire General Supplies	675	-	-	-	-
75.50.780.06.5210	Fire Training Travel	2,583	855	-	-	-
75.50.780.18.5601	Fire Minor Equipment	23,098	15,853	-	-	-
75.50.780.36.7201	Fire Capital Equipment	11,004	-	-	-	-
75.50.790.08.5314	Fire Insurance Deductible	-	3,828	-	-	-
75.60.790.08.5314	Parks Insurance Deductible	3,313	-	1,300	-	-
75.70.780.06.5210	Public Works Training Travel	361	-	-	-	-
75.70.780.18.5601	Public Works Minor Equipment	2,448	-	-	-	-
75.70.790.08.5314	Public Works Insurance Deductible	28,227	6,451	4,835	-	-
75.80.790.08.5314	Development Insurance Deductible	1,978	-	-	-	-
75.90.780.06.5210	IS Training Travel	14	3,476	2,941	-	-
75.90.780.18.5601	IS Minor Equipment	2,340	-	-	-	-
75.95.780.04.5001	City-Wide General Supplies	3,927	3,456	7,978	4,500	5,000
75.95.780.06.5210	City-Wide Training & Travel	9,881	618	602	34,500	42,500
75.95.780.08.5399	City-Wide Miscellaneous Fees	-	-	476	12,900	12,900
75.95.780.18.5601	City-Wide Minor Equipment	345	-	-	-	-
75.95.780.38.5803	City-Wide Meeting Expense	-	-	480	-	-
75.95.790.08.5314	City-Wide Insurance Deductible	-	1,752	10,000	30,000	40,000
TOTALS		<u>\$ 114,949</u>	<u>\$ 63,329</u>	<u>\$ 61,258</u>	<u>\$ 81,900</u>	<u>\$ 100,400</u>

# DEBT SERVICE FUNDS

City of Liberty, Missouri  
 NID Debt Service Fund  
 Fiscal Year 2016

	<u>2014 Actual</u>	<u>2015 Forecast</u>	<u>2016 Budget</u>
Beginning Fund Balance	\$ (4,338)	\$ -	\$ -
Revenues			
Interest Earnings	\$ 23	\$ -	\$ -
Interest On Special Assessments	-	-	-
Miscellaneous Income	45,480	-	-
Total Revenues	<u>\$ 45,503</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures			
Bond Principal Payments	\$ 40,000	\$ -	\$ -
Bond Interest	900	-	-
Paying Agent Fees	265	-	-
Total Expenditures	<u>\$ 41,165</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues Over (Under)	<u>\$ 4,338</u>	<u>\$ -</u>	<u>\$ -</u>
Debt Service Reserve - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

YEAR 2016 BUDGET DETAIL  
NEIGHBORHOOD IMPROVEMENT DISTRICT FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
87.50.3301	Interest Earnings	\$ 81	\$ 51	\$ 23	\$ -	\$ -
87.50.3302	Interest Earnings-Bonds	2	-	-	-	-
87.50.3304	Interest-Special Assessments	3,563	876	-	-	-
87.70.3791	Miscellaneous Income	83,251	483	45,480	-	-
TOTALS		<u>\$ 86,897</u>	<u>\$ 1,410</u>	<u>\$ 45,503</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES						
87.30.130.24.6001	Bond Principal	\$ 85,000	\$ 85,000	\$ 40,000	\$ -	\$ -
87.30.130.24.6011	Bond Interest	7,325	2,759	900	-	-
87.30.130.24.6021	Paying Agent Fees	261	2,141	265	-	-
TOTALS		<u>\$ 92,586</u>	<u>\$ 89,901</u>	<u>\$ 41,165</u>	<u>\$ -</u>	<u>\$ -</u>

City of Liberty, Missouri  
Public Facilities Authority Fund - Community Center  
Fiscal Year 2016

	<u>2014 Actual</u>	<u>2015 Forecast</u>	<u>2016 Budget</u>
Beginning Fund Balance	\$ 1,073,789	\$ -	\$ -
Revenues			
Interest Earnings	\$ 9	\$ -	\$ -
Total Revenues	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ -</u>
Total Resources	<u>\$ 1,073,797</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures			
Principal Payments	\$ 1,060,000	\$ -	\$ -
Contributions	17	-	-
Bond Interest	13,780	-	-
Total Expenditures	<u>\$ 1,073,797</u>	<u>\$ -</u>	<u>\$ -</u>
Total Revenue Over(Under) Expenditures	<u>\$ (1,073,789)</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

YEAR 2016 BUDGET DETAIL  
PUBLIC FACILITIES AUTHORITY FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
88.50.3301	Interest	\$ 23	\$ 21	\$ 9	\$ -	\$ -
88.70.3793	Lease Pmts	198,742	1,042,745	-	-	-
TOTALS		<u>\$ 198,765</u>	<u>\$ 1,042,766</u>	<u>\$ 9</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES						
88.30.146.08.5399	Contributions	\$ -	\$ -	\$ 17	\$ -	\$ -
88.30.146.24.6001	Bond Principal	140,000	145,000	1,060,000	-	-
88.30.146.24.6011	Bond Interest	55,944	50,509	13,780	-	-
88.30.146.24.6021	Paying Agent Fees	2,700	2,800	-	-	-
88.30.146.38.5808	Postage	122	178	-	-	-
TOTALS		<u>\$ 198,765</u>	<u>\$ 198,487</u>	<u>\$ 1,073,797</u>	<u>\$ -</u>	<u>\$ -</u>

# TIF FUNDS

City of Liberty, Missouri  
Roger's Plaza  
Fiscal Year 2016

	<u>2014 Actual</u>	<u>2015 Forecast</u>	<u>2016 Budget</u>
Beginning Fund Balance	\$ 995,572	\$ 1,020,430	\$ 1,041,208
Revenues			
Real Estate Tax	\$ 29,994	\$ 29,982	\$ 29,500
Sales Tax Transfers	175,017	142,500	138,190
County PILOTS	212,000	222,318	225,190
County Sales Tax	7,412	49,880	48,360
CID Sales Tax	138,363	120,550	117,070
Zoological Sales Tax	9,989	7,130	6,910
Interest Earnings-Reserve	101	100	100
Transfers In	-	845,835	-
Total Revenues	<u>\$ 572,876</u>	<u>\$ 1,418,295</u>	<u>\$ 565,320</u>
Expenditures			
Bond Principal	\$ 145,000	\$ 160,000	\$ 175,000
Bond Interest	365,850	355,725	344,760
Project Legal Fees	-	-	1,200
Administrative Fees	-	1,920	2,300
TIF Reimbursables	67	-	-
Contract Labor	182	-	-
Miscellaneous Fees	5,628	4,037	4,080
Developer Reimbursement	31,291	30,000	30,000
Transfers Out-Debt Service	-	845,835	-
Total Expenditures	<u>\$ 548,018</u>	<u>\$ 1,397,516</u>	<u>\$ 557,340</u>
Revenue Over(Under) Expenditures	<u>\$ 24,857</u>	<u>\$ 20,778</u>	<u>\$ 7,980</u>
Debt Service Reserve	\$ 994,692	\$ 994,692	\$ 994,692
Undesignated Fund Balance	25,737	46,516	54,496
Ending Fund Balance	<u><u>\$ 1,020,430</u></u>	<u><u>\$ 1,041,208</u></u>	<u><u>\$ 1,049,188</u></u>

YEAR 2016 BUDGET DETAIL  
ROGER'S PLAZA TIF FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
23.10.3001	Real Estate Tax	\$ 36,657	\$ 31,920	\$ 29,994	\$ -	\$ -
23.10.3029	Sales Tax Transfers	78,706	145,063	156,371	-	-
23.10.3036	TIF County PILOTS-County/School/Hosp	293,517	199,578	212,000	-	-
23.10.3038	TIF County Sales Tax-County General	51,898	47,869	7,412	-	-
23.15.3503	CID Sales Tax	89,816	111,404	138,363	-	-
23.15.3549	Zoological Sales Tax	2,703	9,205	9,989	-	-
27.15.3503	CID Sales Tax	149,069	161,602	172,588	-	-
84.10.3001	Real Estate Tax	-	-	-	29,982	29,500
84.10.3029	Sales Tax Transfers-City Sales Tax	55,953	(19,992)	18,646	142,500	138,190
84.10.3036	County PILOTS	-	-	-	222,318	225,190
84.10.3038	County Sales Tax	-	-	-	49,880	48,360
84.15.3503	CID Sales Tax	20,014	-	-	120,550	117,070
84.15.3549	Zoological Sales Tax	-	-	-	7,130	6,910
84.50.3302	Interest Earnings-Reserve	105	104	101	100	100
84.70.3661	Reimbursed Expense-General	-	53,668	-	-	-
84.80.3813	Transfers In-Special Allocation Fund	548,594	464,024	-	845,835	-
TOTALS		<u>\$ 1,327,031</u>	<u>\$ 1,204,444</u>	<u>\$ 745,464</u>	<u>\$ 1,418,295</u>	<u>\$ 565,320</u>
EXPENDITURES						
23.70.668.08.5311	Legal Fees	\$ 260	\$ -	\$ -	\$ -	\$ -
23.70.668.08.5341	Administrative Fees	-	1,395	-	-	-
23.70.668.42.5995	Transfer-Debt Service Fund	548,594	464,025	-	-	-
27.70.668.08.5341	Administrative Fees	1,412	7,786	1,726	-	-
27.70.668.08.5399	Miscellaneous Fees	109,830	111,404	138,363	-	-
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	175,000
84.30.130.24.6011	Bond Interest	383,400	375,131	365,850	355,725	344,760
84.30.130.24.6021	Paying Agent Fees	1,829	1,829	-	-	-
84.70.668.08.5311	Legal Fees	-	-	-	-	1,200
84.70.668.08.5341	Administrative Fees	-	-	-	1,920	2,300
84.70.668.08.5365	Reimburseable Fees	-	-	67	-	-
84.70.668.08.5397	Contract Labor	-	-	182	-	-
84.70.668.08.5399	Miscellaneous Fees	-	-	5,628	4,037	4,080
84.70.668.08.5850	Developer Reimbursement	-	213,885	31,291	30,000	30,000
84.80.668.08.5995	Transfer-Debt Service Fund	-	-	-	845,835	-
TOTALS		<u>\$ 1,165,325</u>	<u>\$ 1,364,122</u>	<u>\$ 688,107</u>	<u>\$ 1,397,517</u>	<u>\$ 557,340</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 Payment	Bond Balance
		Principal	Interest	Principal	Interest		
2010							\$ 5,710,000
2010		-	-	-	157,381.88	157,381.88	5,710,000
2011		-	192,712.50	-	192,712.50	385,425.00	5,710,000
2012		60,000	192,712.50	60,000	190,687.50	503,400.00	5,590,000
2013		65,000	188,662.50	70,000	186,468.75	510,131.25	5,455,000
2014		70,000	184,106.25	75,000	181,743.75	510,850.00	5,310,000
2015		80,000	179,212.50	80,000	176,512.50	515,725.00	5,150,000
<b>2016</b>		<b>85,000</b>	<b>173,812.50</b>	<b>90,000</b>	<b>170,943.75</b>	<b>519,756.25</b>	<b>4,975,000</b>
2017		95,000	167,906.25	95,000	164,700.00	522,606.25	4,785,000
2018		105,000	161,493.75	105,000	157,950.00	529,443.75	4,575,000
2019		110,000	154,406.25	115,000	150,693.75	530,100.00	4,350,000
2020		120,000	146,812.50	125,000	142,762.50	534,575.00	4,105,000
2021		130,000	138,543.75	135,000	134,156.25	537,700.00	3,840,000
2022		145,000	129,600.00	150,000	124,706.25	549,306.25	3,545,000
2023		150,000	119,643.75	155,000	114,581.25	539,225.00	3,240,000
2024		165,000	109,350.00	170,000	103,781.25	548,131.25	2,905,000
2025		180,000	98,043.75	185,000	91,968.75	555,012.50	2,540,000
2026		195,000	85,725.00	200,000	79,143.75	559,868.75	2,145,000
2027		210,000	72,393.75	215,000	65,306.25	562,700.00	1,720,000
2028		225,000	58,050.00	230,000	50,456.25	563,506.25	1,265,000
2029		240,000	42,693.75	250,000	34,593.75	567,287.50	775,000
2030		775,000	26,156.25	-	-	801,156.25	-
<b>TOTALS</b>		<b>\$ 3,205,000</b>	<b>\$ 2,622,037.50</b>	<b>\$ 2,505,000</b>	<b>\$ 2,671,250.63</b>	<b>\$ 11,003,288.13</b>	

City of Liberty, Missouri  
Blue Jay Drive TIF Fund  
Fiscal Year 2016

	<u>2014 Actual</u>	<u>2015 Forecast</u>	<u>2016 Budget</u>
Beginning Fund Balance	\$ 86,004	\$ 36,783	\$ 36,783
Revenues			
Real Estate Tax	\$ 16,738	\$ 16,731	\$ 16,180
TIF Sales Tax - City	77,224	74,900	78,650
TIF Tax - County/School/Hosp	58,965	124,061	123,500
TIF Sales Tax - County	27,286	26,220	27,530
CID Sales Tax	74,759	72,280	75,240
Zoological Sales Tax	6,375	3,750	3,940
Total Revenues	<u>\$ 261,346</u>	<u>\$ 317,942</u>	<u>\$ 325,040</u>
Total Resources	<u>\$ 347,350</u>	<u>\$ 354,725</u>	<u>\$ 361,823</u>
Expenditures			
Project Legal Fees	\$ 895	\$ -	\$ -
Administrative Fees	2,033	1,920	2,300
TIF Reimbursable Fees	903	10,836	6,000
Contract Labor	152	-	-
Miscellaneous Fees	1,077	2,260	2,240
Developer Reimbursements	305,507	302,926	314,500
Total Expenditures	<u>\$ 310,567</u>	<u>\$ 317,942</u>	<u>\$ 325,040</u>
Revenue Over(Under) Expense	<u>\$ (49,221)</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ 36,783</u>	<u>\$ 36,783</u>	<u>\$ 36,783</u>

YEAR 2016 BUDGET DETAIL  
BLUE JAY DRIVE TIF FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
24.10.3001	Real Estate Tax	\$ 23,201	\$ 22,102	\$ 16,738	\$ 16,731	\$ 16,180
24.10.3029	Sales Tax Transfers	85,171	68,799	77,224	74,900	78,650
24.10.3036	TIF County PILOTS-County/School/Hosp	209,716	175,408	58,965	124,061	123,500
24.10.3038	TIF County Sales Tax-County General	28,893	23,404	27,286	26,220	27,530
24.15.3504	CID Sales Tax	69,129	66,900	74,759	72,280	75,240
24.15.3549	Zoological Sales Tax	1,818	3,537	6,375	3,750	3,940
28.15.3504	CID Sales Tax	70,000	67,575	75,514	-	-
TOTALS		<u>\$ 487,928</u>	<u>\$ 427,724</u>	<u>\$ 336,861</u>	<u>\$ 317,942</u>	<u>\$ 325,040</u>

EXPENDITURES

24.70.665.08.5311	Legal Fees	\$ 730	\$ -	\$ 895	\$ -	\$ -
24.70.665.08.5341	Administrative Fees	-	1,982	2,033	1,920	2,300
24.70.665.08.5365	TIF Reimbursable Fees	-	-	903	10,836	6,000
24.70.665.08.5397	Contract Labor	-	-	152	-	-
24.70.665.08.5399	Miscellaneous Fees	-	1,084	1,077	2,260	2,240
24.70.665.08.5860	Developer Reimbursements	332,474	345,936	305,507	302,926	314,500
28.70.665.08.5341	Administrative Fees	700	676	7,305	-	-
28.70.665.08.5365	Other Miscellaneous Fees	420	385	455	-	-
28.70.665.08.5399	Miscellaneous Fees	69,129	66,900	68,209	-	-
TOTALS		<u>\$ 403,454</u>	<u>\$ 416,962</u>	<u>\$ 386,537</u>	<u>\$ 317,942</u>	<u>\$ 325,040</u>

City of Liberty, Missouri  
Triangle TIF Project F  
Fiscal Year 2016

	<u>2014 Actual</u>	<u>2015 Forecast</u>	<u>2016 Budget</u>
Beginning Fund Balance	\$ 89,961	\$ 82,268	\$ 86,524
<b>Revenues</b>			
Real Estate Tax	\$ 19,766	\$ 21,235	\$ 18,470
TIF Sales Tax - City	310,889	302,900	315,290
TIF Tax - County/School/Hosp	139,706	157,458	140,960
TIF Sales Tax - County	224,895	106,020	110,350
CID Sales Tax	539,265	524,700	534,600
Zoological Sales Tax	42,467	19,073	15,770
Total Revenues	<u>\$ 1,276,987</u>	<u>\$ 1,131,386</u>	<u>\$ 1,135,440</u>
Total Resources	<u>\$ 1,366,948</u>	<u>\$ 1,213,655</u>	<u>\$ 1,221,964</u>
<b>Expenditures</b>			
Administrative Fee	\$ 2,289	\$ 1,920	\$ 2,930
Miscellaneous Fees	2,552	2,651	2,550
Developer Reimbursements	1,279,839	1,122,560	1,129,960
Total Expenditures	<u>\$ 1,284,679</u>	<u>\$ 1,127,131</u>	<u>\$ 1,135,440</u>
Revenue Over(Under) Expense	<u>\$ (7,692)</u>	<u>\$ 4,255</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ 82,268</u>	<u>\$ 86,524</u>	<u>\$ 86,524</u>

YEAR 2016 BUDGET DETAIL  
TRIANGLE PROJECT F TIF FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
26.10.3001	Real Estate	\$ 30,402	\$ 19,405	\$ 19,766	\$ 21,235	\$ 18,470
26.10.3009	Delinquent Charges	1	0.35	-	-	-
26.10.3029	Sales Tax Transfer-City	246,039	261,320	310,889	302,900	315,290
26.10.3036	TIF County PILOTS	218,020	139,958	139,706	157,458	140,960
26.10.3038	TIF County Sales Tax-County	166,082	192,166	224,895	106,020	110,350
26.15.3504	CID Sales Tax	405,514	464,834	539,265	524,700	534,600
26.15.3549	Zoological Sales Tax	10,131	23,247	42,467	19,073	15,770
TOTALS		<u>\$ 1,076,188</u>	<u>\$ 1,100,931</u>	<u>\$ 1,276,987</u>	<u>\$ 1,131,386</u>	<u>\$ 1,135,440</u>
EXPENDITURES						
26.70.666.08.5341	Administrative Fees	\$ -	\$ 908	\$ 2,289	\$ 1,920	\$ 2,930
26.70.666.08.5399	Miscellaneous Fees	-	0.13	2,552	2,651	2,550
26.70.666.08.5860	Developer Reimbursement	951,547	825,182	1,279,839	1,122,560	1,129,960
29.70.666.08.5399	Miscellaneous Fees-CID Sales Tax	405,514	464,834	539,265	-	-
TOTALS		<u>\$ 1,357,060</u>	<u>\$ 1,290,924</u>	<u>\$ 1,823,945</u>	<u>\$ 1,127,131</u>	<u>\$ 1,135,440</u>

City of Liberty, Missouri  
Triangle TIF Project E  
Fiscal Year 2016

	<u>2014 Actual</u>	<u>2015 Forecast</u>	<u>2016 Budget</u>
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Real Estate Tax	\$ -	\$ 5	\$ 6,920
TIF Tax - County/School/Hosp	-	40	52,840
Total Revenues	<u>\$ -</u>	<u>\$ 45</u>	<u>\$ 59,760</u>
Total Resources	<u>\$ -</u>	<u>\$ 45</u>	<u>\$ 59,760</u>
Expenditures			
Miscellaneous Fees	\$ -	\$ 1	\$ 1,080
Developer Reimbursements	-	44	58,680
Total Expenditures	<u>\$ -</u>	<u>\$ 45</u>	<u>\$ 59,760</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 2016 BUDGET DETAIL  
TRIANGLE PROJECT E TIF FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
32.10.3001	Real Estate Tax	\$ -	\$ -	\$ -	5	\$ 6,920
32.10.3036	TIF County PILOTS-County/School/Hosp	-	-	-	40	52,840
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>45</u>	<u>\$ 59,760</u>
EXPENDITURES						
32.70.667.08.5399	Miscellaneous Fees	\$ -	\$ -	\$ -	1	\$ 1,080
32.70.667.08.5860	Developer Reimbursement	-	-	-	44	58,680
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>45</u>	<u>\$ 59,760</u>

City of Liberty, Missouri  
Triangle TIF Project E-1  
Fiscal Year 2016

	<u>2014 Actual</u>	<u>2015 Forecast</u>	<u>2016 Budget</u>
Beginning Fund Balance	\$ 32,431	\$ 49,062	\$ 49,072
Revenues			
Real Estate Tax	\$ 13,046	\$ 13,041	\$ 12,610
Delinquent Charges	6,315	-	-
TIF Sales Tax - City	98,981	95,300	99,000
TIF Tax - County/School/Hosp	92,211	96,699	96,260
TIF Sales Tax - County	33,425	33,360	34,650
Zoological Sales Tax	6,352	4,770	4,950
Total Revenues	<u>\$ 250,331</u>	<u>\$ 243,170</u>	<u>\$ 247,470</u>
Total Resources	<u>\$ 282,761</u>	<u>\$ 292,232</u>	<u>\$ 296,542</u>
Expenditures			
Administrative Fees	\$ 2,193	\$ 1,920	\$ 2,300
Miscellaneous Fees	1,785	1,750	1,740
Developer Reimbursements	229,721	239,490	243,430
Total Expenditures	<u>\$ 233,699</u>	<u>\$ 243,160</u>	<u>\$ 247,470</u>
Revenue Over(Under) Expense	<u>\$ 16,631</u>	<u>\$ 10</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ 49,062</u>	<u>\$ 49,072</u>	<u>\$ 49,072</u>

YEAR 2016 BUDGET DETAIL  
TRIANGLE PROJECT E-1 TIF FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
37.10.3001	Real Estate Tax	\$ -	\$ 16,073	\$ 13,046	\$ 13,041	\$ 12,610
37.10.3009	Delinquent Charges	-	1,877	6,315	-	-
37.10.3029	Sales Tax Transfers	112,306	88,441	98,981	95,300	99,000
37.10.3036	TIF County PILOTS	-	115,928	92,211	96,699	96,260
37.10.3038	TIF County Sales Tax-County General	33,176	30,171	33,425	33,360	34,650
37.15.3549	Zoological Sales Tax	1,952	3,502	6,352	4,770	4,950
TOTALS		<u>\$ 147,434</u>	<u>\$ 255,993</u>	<u>\$ 250,331</u>	<u>\$ 243,170</u>	<u>\$ 247,470</u>
EXPENDITURES						
37.70.666.08.5341	Administrative Fees	\$ -	\$ 1,395	\$ 2,193	\$ 1,920	\$ 2,300
37.70.666.08.5399	Miscellaneous Fees	-	-	1,785	1,750	1,740
37.70.666.08.5860	Developer Reimbursement	118,328	251,273	229,721	239,490	243,430
TOTALS		<u>\$ 118,328</u>	<u>\$ 252,667</u>	<u>\$ 233,699</u>	<u>\$ 243,160</u>	<u>\$ 247,470</u>

City of Liberty, Missouri  
Triangle TIF Project E-2  
Fiscal Year 2016

	2014 Actual	2015 Forecast	2016 Budget
Beginning Fund Balance	\$ -	\$ 14,291	\$ 10,166
<b>Revenues</b>			
Real Estate Tax	\$ 1,306	\$ 7,376	\$ 4,580
TIF Sales Tax - City	27,865	34,899	49,500
TIF Tax - County/School/Hosp	9,230	54,692	34,940
TIF Sales Tax - County	-	6,930	17,330
CID Sales Tax	-	-	39,600
Zoological Sales Tax	689	2,028	2,480
<b>Total Revenues</b>	<b>\$ 39,090</b>	<b>\$ 105,926</b>	<b>\$ 148,430</b>
<b>Total Resources</b>	<b>\$ 39,090</b>	<b>\$ 120,217</b>	<b>\$ 158,596</b>
<b>Expenditures</b>			
Administrative Fee	\$ 958	\$ 1,920	\$ 2,300
Miscellaneous Fees	169	990	630
Developer Reimbursements	23,672	107,141	145,500
<b>Total Expenditures</b>	<b>\$ 24,799</b>	<b>\$ 110,051</b>	<b>\$ 148,430</b>
Revenue Over(Under) Expense	\$ 14,291	\$ (4,125)	\$ -
<b>Ending Fund Balance</b>	<b>\$ 14,291</b>	<b>\$ 10,166</b>	<b>\$ 10,166</b>

YEAR 2016 BUDGET DETAIL  
TRIANGLE PROJECT E-2 TIF FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
38.10.3001	Real Estate Tax	\$ -	\$ -	\$ 1,306	\$ 7,376	\$ 4,580
38.10.3029	Sales Tax Transfers	-	-	27,865	34,899	49,500
38.10.3036	TIF County PILOTS-County/School/Hosp	-	-	9,230	54,692	34,940
38.10.3038	TIF County Sales Tax-County General	-	-	-	6,930	17,330
38.15.3504	CID Sales Tax	-	-	-	-	39,600
38.15.3549	Zoological Sales Tax	-	-	689	2,028	2,480
TOTALS		\$ -	\$ -	\$ 39,090	\$ 105,926	\$ 148,430
EXPENDITURES						
38.70.662.08.5341	Administrative Fees	\$ -	\$ -	\$ 958	\$ 1,920	\$ 2,300
38.70.662.08.5399	Miscellaneous Fees	-	-	169	990	630
38.70.662.08.5860	Developer Reimbursement	-	-	23,672	107,141	145,500
TOTALS		\$ -	\$ -	\$ 24,799	\$ 110,051	\$ 148,430

City of Liberty, Missouri  
Triangle TIF Project E-4  
Fiscal Year 2016

	<u>2014 Actual</u>	<u>2015 Forecast</u>	<u>2016 Budget</u>
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Real Estate Tax	\$ 1,407	\$ 1,407	\$ 1,360
TIF Tax - County/School/Hosp	9,947	10,431	10,380
Total Revenues	<u>\$ 11,354</u>	<u>\$ 11,838</u>	<u>\$ 11,740</u>
Total Resources	<u>\$ 11,354</u>	<u>\$ 11,838</u>	<u>\$ 11,740</u>
Expenditures			
Administrative Fee	\$ -	\$ 117	\$ 130
Miscellaneous Fees	182	189	190
Developer Reimbursements	11,173	11,532	11,420
Total Expenditures	<u>\$ 11,354</u>	<u>\$ 11,838</u>	<u>\$ 11,740</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 2016 BUDGET DETAIL  
TRIANGLE PROJECT E-4 TIF FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
35.10.3001	Real Estate Tax	\$ -	\$ -	\$ 1,407	\$ 1,407	\$ 1,360
35.10.3036	TIF County PILOTS-County/School/Hosp	-	-	9,947	10,431	10,380
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,354</u>	<u>\$ 11,838</u>	<u>\$ 11,740</u>
EXPENDITURES						
35.70.663.08.5341	Administrative Fees	\$ -	\$ -	\$ -	\$ 117	\$ 130
35.70.662.08.5399	Miscellaneous Fees	-	-	182	189	190
35.70.663.08.5860	Developer Reimbursement	-	-	11,173	11,532	11,420
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,354</u>	<u>\$ 11,838</u>	<u>\$ 11,740</u>

City of Liberty, Missouri  
Triangle Project B-1 TIF Fund  
Fiscal Year 2016

	<u>2014 Actual</u>	<u>2015 Forecast</u>	<u>2016 Budget</u>
Beginning Fund Balance	\$ 449,377	\$ 530,294	\$ 587,316
Revenues			
Real Estate Tax	\$ 4,603	\$ 4,601	\$ 4,110
TIF Sales Tax - City	111,696	81,390	102,000
TIF Tax - County/School/Hosp	32,532	34,116	31,400
TIF Sales Tax - County	33,865	28,480	35,700
CID Sales Tax	48,206	65,100	81,600
Zoological Sales Tax	7,126	4,070	5,100
Transfers In	-	57,927	-
Totals Revenues	<u>\$ 238,028</u>	<u>\$ 275,684</u>	<u>\$ 259,910</u>
Expenditures			
Miscellaneous Fees	\$ 594	\$ 617	\$ 570
Bond Principal	70,000	75,000	80,000
Bond Interest	86,225	84,825	82,580
Debt Service Fees	292	292	290
Interfund Transfer-Debt Service	-	57,927	-
Total Expenditures	<u>\$ 157,111</u>	<u>\$ 218,661</u>	<u>\$ 163,440</u>
Revenue Over(Under) Expenditures	<u>\$ 80,916</u>	<u>\$ 57,023</u>	<u>\$ 96,470</u>
Debt Service Reserve	\$ 215,705	\$ 215,705	\$ 215,705
Undesignated Fund Balance	314,589	371,611	468,081
Ending Fund Balance	<u><u>\$ 530,294</u></u>	<u><u>\$ 587,316</u></u>	<u><u>\$ 683,786</u></u>

YEAR 2016 BUDGET DETAIL  
TRIANGLE PROJECT B-1 TIF FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUE						
25.10.3001	Real Estate Tax	\$ 5,321	\$ -	\$ -	\$ -	\$ -
25.10.3029	Sales Tax Transfers	-	-	-	-	-
25.10.3036	TIF County PILOTS-County/School/Hosp	38,155	-	-	-	-
25.10.3038	TIF County Sales Tax-County General	30,069	28,646	33,865	-	-
25.15.3505	CID Project B-1	18,501	41,498	12,169	-	-
25.15.3549	Zoological Sales Tax	1,156	3,421	7,126	-	-
82.10.3001	Real Estate Tax	-	5,290	4,603	4,601	4,110
82.10.3029	Sales Tax Transfers	75,529	92,624	111,696	81,390	102,000
82.10.3036	TIF County PILOTS-County/School/Hosp	18,867	19,288	32,532	34,116	31,400
82.10.3038	Sales Tax-County	-	-	-	28,480	35,700
82.15.3505	CID Project B-1	-	-	36,037	65,100	81,600
82.15.3549	Zoological Sales Tax	-	-	-	4,070	5,100
82.80.3813	Transfers In-Special Allocation Fund	-	166,769	-	57,927	-
TOTALS		<u>\$ 187,597</u>	<u>\$ 357,536</u>	<u>\$ 238,028</u>	<u>\$ 275,684</u>	<u>\$ 259,910</u>
EXPENDITURES						
25.70.664.42.5995	Interfund Transfers-Debt Service Fund	\$ -	\$ 166,768	\$ -	\$ -	\$ -
29.70.664.08.5399	Miscellaneous Fees-CID Sales Tax	18,501	41,498	48,206	-	-
82.30.130.08.5399	Miscellaneous Fees	-	-	594	617	570
82.30.130.24.6001	Bond Principal	55,000	60,000	70,000	75,000	80,000
82.30.130.24.6011	Bond Interest	88,525	87,425	86,225	84,825	82,580
82.30.130.24.6021	Debt Service Fees	-	-	292	292	290
82.70.130.42.5995	Interfund Transfers-Debt Service	-	-	-	57,927	-
TOTALS		<u>\$ 162,026</u>	<u>\$ 355,691</u>	<u>\$ 205,316</u>	<u>\$ 218,661</u>	<u>\$ 163,440</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)

Year	Interest Rate	September 1		Total Payment	Bond Balance
		Principal	Interest		
2010					\$ 2,395,000
2011	2.00%	-	88,279.10	88,279.10	2,395,000
2012	2.00%	55,000	88,525.00	143,525.00	2,340,000
2013	2.00%	60,000	87,425.00	147,425.00	2,280,000
2014	3.00%	70,000	86,225.00	156,225.00	2,210,000
2015	3.00%	75,000	84,825.00	159,825.00	2,135,000
<b>2016</b>	<b>2.50%</b>	<b>80,000</b>	<b>82,575.00</b>	<b>162,575.00</b>	<b>2,055,000</b>
2017	3.00%	85,000	80,175.00	165,175.00	1,970,000
2018	3.13%	85,000	78,050.00	163,050.00	1,885,000
2019	3.13%	90,000	75,500.00	165,500.00	1,795,000
2020	3.50%	95,000	72,687.50	167,687.50	1,700,000
2021	3.50%	105,000	69,718.76	174,718.76	1,595,000
2022	3.50%	105,000	66,043.76	171,043.76	1,490,000
2023	4.00%	110,000	62,368.76	172,368.76	1,380,000
2024	4.00%	115,000	58,518.76	173,518.76	1,265,000
2025	4.00%	120,000	53,918.76	173,918.76	1,145,000
2026	4.00%	125,000	49,118.76	174,118.76	1,020,000
2027	4.38%	135,000	44,118.76	179,118.76	885,000
2028	4.38%	140,000	38,718.76	178,718.76	745,000
2029	4.35%	145,000	32,593.76	177,593.76	600,000
2030	4.35%	155,000	26,250.00	181,250.00	445,000
2031	4.35%	145,000	19,468.76	164,468.76	300,000
2032	4.35%	300,000	13,125.00	313,125.00	-
<b>TOTALS</b>		<b>\$ 2,395,000</b>	<b>\$ 1,358,229.20</b>	<b>\$ 3,753,229.20</b>	

City of Liberty, Missouri  
Triangle TIF Phase B  
Fiscal Year 2016

	<u>2014 Actual</u>	<u>2015 Forecast</u>	<u>2016 Budget</u>
Beginning Fund Balance	\$ 1,268,784	\$ 1,379,019	\$ 1,728,739
<b>Revenues</b>			
Real Estate Tax - City PILOTS	\$ 30,096	\$ 32,325	\$ 29,830
Delinquent Charges	1,178	-	-
TIF Sales Tax- City	230,565	260,160	255,960
TIF Tax - County PILOTS	212,716	239,692	227,720
TIF Sales Tax - County	62,976	91,050	89,580
CID Sales Tax	143,138	208,120	204,760
Interest Earnings-Reserve	129	120	120
Miscellaneous Income	7,119	7,500	7,500
Zoological Sales Tax	17,454	13,010	12,800
<b>Total Revenues</b>	<b><u>\$ 705,371</u></b>	<b><u>\$ 851,977</u></b>	<b><u>\$ 828,270</u></b>
<b>Expenditures</b>			
Administrative Fees	\$ -	\$ -	\$ 2,300
TIF Reimbursable Fees	13,075	3,091	4,640
Miscellaneous Fees	5,937	5,891	6,150
Bond Principal	185,000	200,000	210,000
Bond Interest	387,950	293,275	287,350
Debt Service Fees	2,491	-	-
Contract Labor	683	-	-
<b>Total Expenditures</b>	<b><u>\$ 595,136</u></b>	<b><u>\$ 502,257</u></b>	<b><u>\$ 510,440</u></b>
<b>Revenue Over(Under) Expense</b>	<b><u>\$ 110,235</u></b>	<b><u>\$ 349,720</u></b>	<b><u>\$ 317,830</u></b>
Restricted Project Debt Service Reserve	\$ 747,971	\$ 747,959	\$ 747,959
Restricted Business Interruption	177,342	177,339	177,339
Restricted Fund For Debt Service Held by Trustee	75,113	75,113	75,113
Restricted Fund For Debt Service Held by City	378,592	728,328	1,046,158
	<b><u>\$ 1,379,019</u></b>	<b><u>\$ 1,728,739</u></b>	<b><u>\$ 2,046,569</u></b>

YEAR 2016 BUDGET DETAIL  
LIBERTY TRIANGLE PHASE B (SERIES 2007) TIF FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
21.50.3301	Interest Earnings	\$ 42	\$ 32	\$ 26	\$ -	\$ -
21.80.3810	Transfers In-TIF Triangle Phase A	-	-	-	-	-
22.50.3301	Interest Earnings	4	-	-	-	-
22.50.3302	Interest Earnings-Reserve	-	-	-	-	-
22.80.3810	Transfers In	-	-	-	-	-
29.15.3502	CID Sales Tax Series 2007	598,814	659,556	741,704	-	-
83.10.3001	Real Estate Tax	23,946	23,812	30,096	32,325	29,830
83.10.3009	Delinquent Charges	-	-	1,178	-	-
83.10.3029	Sales Tax Transfers	207,052	246,805	230,565	260,160	255,960
83.10.3036	TIF County PILOT-County/School/Hosp	171,718	171,718	212,716	239,692	227,720
83.10.3039	TIF Sales Tax-County Phase B	68,525	61,398	62,976	91,050	89,580
83.15.3505	CID Project B-1	166,006	143,330	143,138	208,120	204,760
83.15.3549	Zoological Sales Tax	3,849	8,539	17,454	13,010	12,800
83.50.3302	Interest Earnings-Reserve	96	112	129	120	120
83.70.3791	Miscellaneous Income	6,285	8,994	7,119	7,500	7,500
TOTALS		<u>\$ 1,246,336</u>	<u>\$ 1,324,297</u>	<u>\$ 1,447,101</u>	<u>\$ 851,977</u>	<u>\$ 828,270</u>
EXPENDITURES						
21.70.660.08.5399	Miscellaneous Fees	\$ -	\$ 800	\$ -	\$ -	\$ -
22.70.660.08.5311	Legal Fees	8,440	13,165	-	-	-
22.70.660.08.5397	Contract Labor	-	-	683	-	-
29.70.660.08.5365	Other Misc Fees-CID Sales Tax	420	385	455	-	-
29.70.660.08.5399	Miscellaneous Fees-CID Sales Tax	166,006	143,330	143,138	-	-
83.30.130.08.5341	Administrative Fees	-	-	-	-	2,300
83.30.130.08.5365	Reimbursable Fees	-	-	13,075	3,091	4,640
83.30.130.08.5399	Miscellaneous Fees	-	1,756	5,937	5,891	6,150
83.30.130.24.6001	Bond Principal	150,000	165,000	265,000	200,000	210,000
83.30.130.24.6011	Bond Interest	324,600	316,875	307,950	293,275	287,350
83.30.130.24.6021	Debt Service Fees	1,620	2,779	2,491	-	-
TOTALS		<u>\$ 651,086</u>	<u>\$ 644,091</u>	<u>\$ 738,728</u>	<u>\$ 502,257</u>	<u>\$ 510,440</u>

City of Liberty, Missouri  
Debt Service Schedule  
Tax Increment Bonds

Amount Issued: \$7,840,000

Date Issued: October 10, 2007

Purpose: Liberty Triangle Redevelopment Bonds - Series 2007 Projects

Year	Interest Rate	April 1		October 1		Total Payment	Bond Balance
		Principal	Interest	Principal	Interest		
2007							\$ 7,840,000
2008	5.00%	-	220,168.75	20,000	220,168.75	460,337.50	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	164,387.50	70,000	162,637.50	467,025.00	5,775,000
2012	5.00%	75,000	160,887.50	75,000	159,012.50	469,900.00	5,625,000
2013	5.25%	80,000	157,137.50	85,000	155,037.50	477,175.00	5,460,000
2014	5.25%	90,000	152,806.25	95,000	150,443.75	488,250.00	5,275,000
2014				80,000		80,000.00	5,195,000
2015	5.25%	100,000	147,950.00	100,000	145,325.00	493,275.00	4,995,000
<b>2016</b>	<b>5.25%</b>	<b>105,000</b>	<b>142,700.00</b>	<b>105,000</b>	<b>139,943.75</b>	<b>492,643.75</b>	<b>4,785,000</b>
2017	5.25%	105,000	137,187.50	110,000	134,431.25	486,618.75	4,570,000
2018	5.50%	120,000	131,543.75	125,000	128,243.75	504,787.50	4,325,000
2019	5.50%	130,000	124,806.25	130,000	121,231.25	506,037.50	4,065,000
2020	5.50%	140,000	117,656.25	145,000	113,806.25	516,462.50	3,780,000
2021	5.50%	155,000	109,818.75	155,000	105,556.25	525,375.00	3,470,000
2022	5.50%	170,000	101,293.75	170,000	96,618.75	537,912.50	3,130,000
2023	5.88%	180,000	91,943.75	180,000	86,656.25	538,600.00	2,770,000
2024	5.88%	200,000	81,368.75	195,000	75,493.75	551,862.50	2,375,000
2025	5.88%	215,000	69,765.63	215,000	63,450.00	563,215.63	1,945,000
2026	5.88%	225,000	57,134.38	230,000	50,525.00	562,659.38	1,490,000
2027	5.88%	250,000	43,768.75	250,000	36,425.00	580,193.75	990,000
2028	5.88%	255,000	29,081.25	260,000	21,590.63	565,671.88	475,000
2029	5.88%	275,000	13,953.13	200,000	5,875.00	494,828.13	-
<b>TOTALS</b>		<b>\$ 3,100,000</b>	<b>\$ 2,691,696.89</b>	<b>\$ 4,740,000</b>	<b>\$ 2,604,809.38</b>	<b>\$ 13,136,506.27</b>	

City of Liberty, Missouri  
Triangle TIF Phase A  
Fiscal Year 2016

	<u>2014 Actual</u>	<u>2015 Forecast</u>	<u>2016 Budget</u>
Beginning Fund Balance	\$ 1,869,697	\$ 1,696,653	\$ 885,653
Revenues			
Real Estate Tax-City PILOTS	\$ 32,331	\$ 31,059	\$ 29,970
City Sales Tax	377,191	387,340	404,040
Delinquent Charges	-	-	-
TIF Tax - County PILOTS	198,279	230,299	228,810
TIF Sales Tax - County	75,910	115,000	141,430
Interest Earnings	202	180	180
Zoological Sales Tax	29,076	19,370	20,200
Transfer In	-	4,303,171	-
Total Revenues	<u>\$ 712,988</u>	<u>\$ 5,086,419</u>	<u>\$ 824,630</u>
Expenditures			
Bond Principal	\$ 560,000	\$ 5,635,000	\$ 645,000
Bond Interest	316,350	253,319	104,160
Administrative Fee	5,495	6,100	6,480
Debt Service Fee	4,187	3,000	-
Total Expenditures	<u>\$ 886,032</u>	<u>\$ 5,897,419</u>	<u>\$ 755,640</u>
Revenue Over(Under) Expense	<u>\$ (173,044)</u>	<u>\$ (811,000)</u>	<u>\$ 68,989</u>
Restricted Debt Service Reserve	\$ 665,362	\$ 665,351	\$ 443,500
Restricted Business Interruption	500,021	500,013	-
Restricted Fund For Debt Service Held by Trustee	374,109	266,281	-
Restricted Fund For Debt Service Held by City	157,161	(545,992)	511,142
Ending Fund Balance	<u><u>\$ 1,696,653</u></u>	<u><u>\$ 885,653</u></u>	<u><u>\$ 954,642</u></u>

YEAR 2016 BUDGET DETAIL  
LIBERTY TRIANGLE PHASE A TIF FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
86.10.3001	Real Estate Tax	\$ 34,450	\$ 34,253	\$ 32,331	\$ 31,059	\$ 29,970
86.10.3009	Delinquent Charges	-	456	-	-	-
86.10.3029	Sales Tax Transfers	358,895	366,226	377,191	387,340	404,040
86.10.3036	TIF County Pilots-County/School/Hosp	247,047	277,285	198,279	230,299	228,810
86.10.3038	TIF County Sales Tax-County General	146,815	128,008	75,910	115,000	141,430
86.15.3549	Zoological Sales Tax	7,937	13,722	29,076	19,370	20,200
86.50.3302	Interest Earnings-Bonds	165	176	176	180	180
86.80.3810	Transfer In	-	-	-	4,303,171	-
TOTALS		<u>\$ 795,309</u>	<u>\$ 820,126</u>	<u>\$ 712,962</u>	<u>\$ 5,086,419</u>	<u>\$ 824,630</u>
EXPENDITURES						
86.30.130.08.5399	Administrative Fees	\$ 96,980	\$ 2,309	\$ 5,495	\$ 6,100	\$ 6,480
86.30.130.24.6001	Bond Principal	235,000	425,000	560,000	5,635,000	645,000
86.30.130.24.6011	Bond Interest	351,462	339,462	316,350	253,319	104,160
86.30.130.24.6021	Paying Agent Fees	4,128	2,926	4,187	3,000	-
TOTALS		<u>\$ 687,570</u>	<u>\$ 769,697</u>	<u>\$ 886,032</u>	<u>\$ 5,897,419</u>	<u>\$ 755,640</u>

City of Liberty, Missouri  
Debt Service Schedule  
Tax Increment Bonds

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Amount Issued: \$4,435,000

Date Issued: May 5, 2015

Purpose: Refunding TIF Series 2004

Year	Interest Rate	March 1		September 1		Total Payment	Bond Balance
		Principal	Interest	Principal	Interest		
							4,435,000
2015	2.700%			415,000	38,584.50	453,584.50	4,020,000
<b>2016</b>	<b>2.700%</b>	<b>325,000</b>	<b>54,270.00</b>	<b>320,000</b>	<b>49,882.50</b>	<b>749,152.50</b>	<b>3,375,000</b>
2017	2.700%	330,000	45,562.50	330,000	41,107.50	746,670.00	2,715,000
2018	2.700%	340,000	36,652.50	340,000	32,062.50	748,715.00	2,035,000
2019	2.700%	350,000	27,472.50	350,000	22,747.50	750,220.00	1,335,000
2020	2.700%	360,000	18,022.50	355,000	13,162.50	746,185.00	620,000
2021	2.700%	320,000	8,370.00	300,000	4,050.00	632,420.00	-
<b>TOTALS</b>		<b>\$ 2,025,000</b>	<b>\$ 190,350.00</b>	<b>\$ 2,410,000</b>	<b>\$ 201,597.00</b>	<b>\$ 4,826,947.00</b>	

City of Liberty, Missouri  
Liberty Commons TIF Project  
Fiscal Year 2016

	<u>2014 Actual</u>	<u>2015 Forecast</u>	<u>2016 Budget</u>
Beginning Fund Balance	\$ -	\$ (16,291)	\$ 18,963,654
Revenues			
TIF Sales Tax - City	\$ -	\$ -	\$ 237,150
TIF Sales Tax - County	-	-	83,000
CID Sales Tax	-	-	189,700
Zoological Sales Tax	-	-	11,860
TDD Sales Tax	-	-	189,700
Interest Earnings-Reserve	-	-	130,000
Contributions-Developers	50,000	-	-
Bond Proceeds	-	39,903,733	-
Total Revenues	<u>\$ 50,000</u>	<u>\$ 39,903,733</u>	<u>\$ 841,410</u>
Total Resources	<u>\$ 50,000</u>	<u>\$ 39,887,442</u>	<u>\$ 19,805,064</u>
Expenditures			
Project Legal Fees	\$ 37,389	\$ 37,228	\$ -
Administrative Fees	-	-	540
TIF Reimbursable Fees	28,902	17,188	1,000
Contract Labor	-	150	150
Miscellaneous Fees	-	2,260	-
Developer Reimbursements	-	18,704,036	12,985,400
Debt Service Interest	-	410,927	1,804,070
Bond Cost of Issuance	-	1,751,999	-
Total Expenditures	<u>\$ 66,291</u>	<u>\$ 20,923,788</u>	<u>\$ 14,791,160</u>
Revenue Over(Under) Expense	<u>\$ (16,291)</u>	<u>\$ 18,979,945</u>	<u>\$ (13,949,750)</u>
Ending Fund Balance	\$ (16,291)	\$ 18,963,654	\$ 5,013,904
Less: Capitalized Interest Reserve	-	3,307,459	1,503,389
Debt Service Fund	-	-	709,720
Debt Service Reserve	-	2,688,300	2,688,300
Net Ending Fund Balance	<u>\$ (16,291)</u>	<u>\$ 12,967,895</u>	<u>\$ 112,495</u>

YEAR 2016 BUDGET DETAIL  
LIBERTY COMMONS TIF FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
16.10.3029	Sales Tax Transfers	\$ -	\$ -	\$ -	\$ -	\$ 237,150
16.10.3038	TIF Sales Tax-County	-	-	-	-	83,000
16.15.3504	CID Sales Tax	-	-	-	-	189,700
16.15.3549	Zoological Sales Tax	-	-	-	-	11,860
16.16.3551	TDD Sales Tax	-	-	-	-	189,700
16.50.3302	Interest Earnings-Reserve	-	-	-	-	130,000
16.70.3671	Contributions-Developers	-	-	50,000	-	-
16.70.3794	Bond Proceeds	-	-	-	39,903,733	-
TOTALS		\$ -	\$ -	\$ 50,000	\$ 39,903,733	\$ 841,410
EXPENDITURES						
16.70.675.08.5311	Legal Fees	\$ -	\$ -	\$ 37,389	\$ 37,228	\$ -
16.70.675.08.5341	Administrative Fees	-	-	-	-	540
16.70.675.08.5365	Reimbursable Fees	-	-	28,902	17,188	1,000
16.70.675.08.5397	Contract Labor	-	-	-	150	150
16.70.675.08.5399	Miscellaneous Fees	-	-	-	2,260	-
16.70.675.08.5860	Developer Reimbursement	-	-	-	18,704,036	12,985,400
16.70.675.24.6011	Bond Interest	-	-	-	410,927	1,804,070
16.70.675.24.6024	Cost of Issuance	-	-	-	1,751,999	-
TOTALS		\$ -	\$ -	\$ 66,291	\$ 20,923,788	\$ 14,791,160

City of Liberty, Missouri  
Debt Service Schedule  
Tax Increment Bonds

Amount Issued: \$31,065,000

Date Issued: September 9, 2015

Purpose: Liberty Commons Project - Series 2015A

Year	Interest Rate	June 1		December 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
						\$ 31,065,000
2015		-	-	410,926.77	410,926.77	31,065,000
<b>2016</b>		-	<b>902,034.38</b>	<b>902,034.38</b>	<b>1,804,068.76</b>	<b>31,065,000</b>
2017		-	902,034.38	902,034.38	1,804,068.76	31,065,000
2018		-	902,034.38	902,034.38	1,804,068.76	31,065,000
2019	5.125%	340,000	902,034.38	893,321.88	2,135,356.26	30,725,000
2020	5.125%	415,000	893,321.88	882,687.50	2,191,009.38	30,310,000
2021	5.125%	455,000	882,687.50	871,028.13	2,208,715.63	29,855,000
2022	5.125%	520,000	871,028.13	857,703.13	2,248,731.26	29,335,000
2023	5.125%	565,000	857,703.13	843,225.00	2,265,928.13	28,770,000
2024	5.125%	625,000	843,225.00	827,209.38	2,295,434.38	28,145,000
2025	5.125%	695,000	827,209.38	809,400.00	2,331,609.38	27,450,000
2026	5.750%	785,000	809,400.00	786,831.25	2,381,231.25	26,665,000
2027	5.750%	860,000	786,831.25	762,106.25	2,408,937.50	25,805,000
2028	5.750%	970,000	762,106.25	734,218.75	2,466,325.00	24,835,000
2029	5.750%	1,065,000	734,218.75	703,600.00	2,502,818.75	23,770,000
2030	5.750%	1,185,000	703,600.00	669,531.25	2,558,131.25	22,585,000
2031	5.750%	1,225,000	669,531.25	634,312.50	2,528,843.75	21,360,000
2032	5.750%	1,130,000	634,312.50	601,825.00	2,366,137.50	20,230,000
2033	5.750%	1,230,000	601,825.00	566,462.50	2,398,287.50	19,000,000
2034	5.750%	1,355,000	566,462.50	527,506.25	2,448,968.75	17,645,000
2035	5.750%	1,475,000	527,506.25	485,100.00	2,487,606.25	16,170,000
2036	6.000%	1,615,000	485,100.00	436,650.00	2,536,750.00	14,555,000
2037	6.000%	1,750,000	436,650.00	384,150.00	2,570,800.00	12,805,000
2038	6.000%	1,920,000	384,150.00	326,550.00	2,630,700.00	10,885,000
2039	6.000%	980,000	326,550.00	297,150.00	1,603,700.00	9,905,000
2040	6.000%	790,000	297,150.00	273,450.00	1,360,600.00	9,115,000
2041	6.000%	860,000	273,450.00	247,650.00	1,381,100.00	8,255,000
2042	6.000%	940,000	247,650.00	219,450.00	1,407,100.00	7,315,000
2043	6.000%	1,020,000	219,450.00	188,850.00	1,428,300.00	6,295,000
2044	6.000%	1,105,000	188,850.00	155,700.00	1,449,550.00	5,190,000
2045	6.000%	1,200,000	155,700.00	119,700.00	1,475,400.00	3,990,000
2046	6.000%	3,990,000	119,700.00	-	4,109,700.00	-
<b>TOTALS</b>		<b>\$ 31,065,000</b>	<b>\$ 18,713,506.29</b>	<b>\$ 18,222,398.68</b>	<b>\$ 68,000,904.97</b>	

City of Liberty, Missouri  
Debt Service Schedule  
Tax Increment Bonds

Amount Issued: \$9,095,000

Date Issued: September 9, 2015

Purpose: Liberty Commons Project - Series 2015B

Year	Interest Rate	June 1		December 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
						\$ 9,095,000
2015		-	-	-	-	9,095,000
<b>2016</b>		-	<b>592,690.83</b>	-	<b>592,690.83</b>	<b>9,095,000</b>
2017		-	773,075.00	-	773,075.00	9,095,000
2018		-	773,075.00	-	773,075.00	9,095,000
2019		-	773,075.00	-	773,075.00	9,095,000
2020		-	773,075.00	-	773,075.00	9,095,000
2021		-	773,075.00	-	773,075.00	9,095,000
2022		-	773,075.00	-	773,075.00	9,095,000
2023		-	773,075.00	-	773,075.00	9,095,000
2024		-	773,075.00	-	773,075.00	9,095,000
2025		-	773,075.00	-	773,075.00	9,095,000
2026		-	773,075.00	-	773,075.00	9,095,000
2027		-	773,075.00	-	773,075.00	9,095,000
2028		-	773,075.00	-	773,075.00	9,095,000
2029		-	773,075.00	-	773,075.00	9,095,000
2030		-	773,075.00	-	773,075.00	9,095,000
2031		-	773,075.00	-	773,075.00	9,095,000
2032		-	773,075.00	-	773,075.00	9,095,000
2033		-	773,075.00	-	773,075.00	9,095,000
2034		-	773,075.00	-	773,075.00	9,095,000
2035		-	773,075.00	-	773,075.00	9,095,000
2036		-	773,075.00	-	773,075.00	9,095,000
2037		-	773,075.00	-	773,075.00	9,095,000
2038		-	773,075.00	-	773,075.00	9,095,000
2039		-	773,075.00	-	773,075.00	9,095,000
2040		-	773,075.00	-	773,075.00	9,095,000
2041		-	773,075.00	-	773,075.00	9,095,000
2042		-	773,075.00	-	773,075.00	9,095,000
2043		-	773,075.00	-	773,075.00	9,095,000
2044		-	773,075.00	-	773,075.00	9,095,000
2045		-	773,075.00	-	773,075.00	9,095,000
2046	8.50%	9,095,000	773,075.00	-	9,868,075.00	-
<b>TOTALS</b>		<b>\$ 9,095,000</b>	<b>\$ 23,784,940.83</b>	<b>\$ -</b>	<b>\$ 32,879,940.83</b>	

# 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 Production & Treatment Division

The 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 Production & Treatment Division

The 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 FY2016, along with a brief look at historical staffing levels, are as follows:

Position Title	2012	2013	2014	2015	2016 Budget
Collection Manager (Previous Crew Leader)	1	1	1	1	1
Collection Worker I	2	2	2	2	3
Collection Worker II	1	1	1	1	1
Construction Manager-Wastewater Collection	1	1	1	1	1
Construction Manager-Water Distribution	1	1	1	1	1
Construction Worker I	1	1	1	1	1
Construction Worker II (New Position)	0	0	0	0	1
Distribution Manager (Previous Crew Leader)	1	1	1	1	1
Distribution Worker I	6	6	6	6	5
Distribution Worker II	1	1	1	1	2
Production Manager	1	1	1	1	1
Production Technician	6	6	6	6	6
Treatment Manager (New Position - July 2015)	0	0	0	0	1
Treatment Technician (New Position - September 2015)	0	0	0	0	2
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
<b>Total</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>30</b>

**Previous Year's Goals and Objectives:**

The Utilities Department FY2015 goals and objectives were as follows:

Utilities Production & Treatment Division 2015 Goals:

1. Complete rehabilitation/repair of aerator structure.

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

*Update: Contract awarded, work to begin December 2015 and scheduled for completion in March 2016.*

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.

*Update: Project deferred and funding reallocated for High Service Pump 4 Variable Frequency Drive Replacement project. Completed and in service October 2015.*

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.

*Update: Project progressing with communication regularly.*

#### Utilities Maintenance (Operations) Division 2015 Goals:

1. Continue to implement and streamline UDF program.

Objective: Complete all zones in the UDF program.

*Update: To date have completed In-District One Zones 12-17.*

*Valves exercised: 144; Valves replaced: 0; Valves repaired: 0; Valves in the off position: 8; Hydrants exercised: 5; Hydrant valves found: 8; Hydrants repaired: 7; Hydrants replaced: 0; Valve boxes repaired: 39; Miles of main flushed: 2.2;*

*Update changes to mapping system: 5*

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 7 valves have been located and 6 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, 28 Hydrants have been replaced for a three-year total of 62 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 00-10/00-1, 13-6 and 13-7 in Basin 2 (based on the Wastewater Master Plan).Sawed: 7,222ft., flushed: 28,911ft., and televised: 17,304ft. of sanitary sewer main.*

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 20,570ft. of 15" 18", 21"and 24" diameter interceptor (high infiltration lines) in Basin 1 (based on the Waste/Water Master Plan). With the purchase of a camera extension in 2015 the City will be able to complete a larger portion of the large diameter collector lines in the coming years.*

#### Utilities Construction Division 2015 Goals:

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

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

*Update: Completed two major projects in 2015*

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 projects were completed in 2015. The Brookview Garden Wastewater Trunk Collection System Relocation Project and the Mississippi Street Water Line Loop and Sewer Replacement. Construction Staff also assisted Distribution Utilities with the repair of a 16" water main.*

3. Provide a safe working environment for each and every project in 2015.

Objective: To follow safety programs and maintain safety equipment.

*Update: Adjustable manhole shoring box was purchased and utilized for the Brookview Gardens project and staff hardhats along with safety vests used during all projects.*

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 2015.*

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

Objective: Spring 2015 Completion.

*Update: Project Completed Summer 2015*

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

Objective: Spring 2015 Start.

*Update: Project Completed Aug 2015*

7. Construct Highway 291, Liberty Triangle water line.

Objective: Summer 2015 Start.

*Update: Project began in December 2015.*

#### **FY2016 Goals and Objectives:**

The Utilities Department FY2016 strategic goals and objectives include the following:

##### Utilities Production & Treatment Division 2016 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.

4. Award long-term lime solids removal and disposal contract.

Objective: Begin process of lime solids disposal as part of water production operations and maintenance rather than capital expenditure.

### Utilities Maintenance (Operations) Division 2016 Goals:

1. Continue to implement and streamline UDF program.

Objective: Complete all zones in the UDF program.

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

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

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

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

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

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

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 and staffing 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 and staffing abilities.

### Utilities Construction Division 2016 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 2016.

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. Construct Highway 291 Liberty Triangle Water Line, Phases I & II

Objective: Winter 2015-2016 Start. Spring 2016 Completion.

6. Replace 6" Water Line on Missouri St.

Objective: Spring 2016 Start.

7. Construct and replace water and sewer line on Moss St.

Objective: Summer 2016 Start.

City of Liberty  
Water Operating and Water Capital Funds  
Fiscal Year 2016

	2014 Actual	2015 Forecast	2016 Budget
Rate Increase		2.00%	6.90%
Income			
User Fee Income	\$ 4,766,839	\$ 4,664,076	\$ 5,272,070
Interest Earnings	8,620	4,444	4,600
Other Income	130,733	87,529	76,600
Capital Contributions - Non Cash	31,348	-	-
Total Income	<u>4,937,540</u>	<u>4,756,049</u>	<u>5,353,270</u>
Operating Expense			
Total Expense	5,992,200	6,162,660	5,426,920
Less: Interest Expense	100,259	88,824	74,500
Less: Depreciation/Amortization	1,096,835	1,080,000	1,080,000
Less: Capital	1,187,620	1,183,500	244,000
Total Operating Expense	<u>3,607,486</u>	<u>3,810,335</u>	<u>4,028,420</u>
Operating Income	<u>1,330,054</u>	<u>945,714</u>	<u>1,324,850</u>
Operating Income For Ratio Calculation	<u>1,298,706</u>	<u>945,714</u>	<u>1,324,850</u>
Total Debt and Interest	<u>545,259</u>	<u>558,079</u>	<u>560,260</u>
Debt Ratio	238%	169%	236%
Ending Combined Cash	<u>1,232,855</u>	<u>831,954</u>	<u>415,044</u>
45 Days Cash Outflow	603,538	626,629	535,922
<b>WATER FUND OPERATIONS</b>			
Total Operating Revenue	<u>\$ 4,903,828</u>	<u>\$ 4,756,049</u>	<u>\$ 5,353,270</u>
Operating Expenses			
Total Finance Utility Billing	277,470	319,214	345,570
Total Water System Maintenance	992,942	857,911	977,255
Total Water Supply and Processing	2,047,239	2,282,603	2,340,570
Total Water Administration	2,674,550	2,702,933	1,763,525
Total Water Operating Expenses	<u>5,992,200</u>	<u>6,162,660</u>	<u>5,426,920</u>
Revenue Favorable/(Unfavorable) to Expenses	<u>(1,088,372)</u>	<u>(1,406,610)</u>	<u>(73,650)</u>
Total Cash Inflow	<u>4,872,480</u>	<u>4,756,049</u>	<u>5,353,270</u>
Total Cash Outflow	<u>4,895,366</u>	<u>5,082,660</u>	<u>4,346,920</u>
Total Cash Generated/(Consumed) Before Debt Service	<u>(22,886)</u>	<u>(326,610)</u>	<u>1,006,350</u>
Total Debt Service Principal	<u>445,000</u>	<u>469,255</u>	<u>485,760</u>
Cash Inflow Favorable/(Unfavorable) to Cash Outflow	<u>(467,886)</u>	<u>(795,865)</u>	<u>520,590</u>

City of Liberty  
Water Operating and Water Capital Funds  
Fiscal Year 2016

	2014 Actual	2015 Forecast	2016 Budget
<b>WATER CAPITAL FUND</b>			
Beginning Cash Balance	\$ 683,674	\$ 932,245	\$ 1,327,209
Revenues			
Transfers In from Water Operating	993,620	939,500	-
Interest	2,753	2,287	-
Federal Grants	10,690	-	-
Sale of Public Property	20,270	2,550	-
Infrastructure Maintenance Fee	194,000	244,000	244,000
<b>Total Revenues</b>	<b>1,221,333</b>	<b>1,188,337</b>	<b>244,000</b>
Capital Outlay Expenses			
Engineering Design	-	65,757	215,000
Construction Contract	-	145,289	338,000
Vehicles	-	-	197,500
Capital Equipment	972,762	68,326	12,000
Computer Software	-	-	15,000
Capital Equipment	-	-	160,000
Engineering Design	-	70,000	-
Construction Contract	-	200,000	-
Infra Maintenance Fee Projects	-	244,000	-
<b>Total Expenses</b>	<b>972,762</b>	<b>793,372</b>	<b>937,500</b>
Infrastructure Maintenance Fee Projects			
Water Meters	-	-	244,000
	-	-	244,000
<b>TOTAL - ALL CAPITAL EXPENSES</b>	<b>972,762</b>	<b>793,372</b>	<b>1,181,500</b>
Capital Fund Income/(Loss)	248,571	394,965	(937,500)
<b>Ending Cash Balance</b>	<b>\$ 932,245</b>	<b>\$ 1,327,210</b>	<b>\$ 389,709</b>

YEAR 2016 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
90.50.3301	Interest Earnings	\$ 4,819	\$ 4,662	\$ 4,990	\$ 3,374	\$ 3,500
90.50.3302	Interest Earnings-1998 Bond	489	673	877	1,070	1,100
90.70.3641	Sale of Public Property	3,146	3,528	2,363	-	3,000
90.70.3661	Reimbursed Expense	57,602	765	-	-	-
90.70.3786	Sales Tax Discount	2,051	1,668	1,737	1,537	1,600
90.70.3791	Miscellaneous Income	6,994	2,165	15,754	4,215	5,000
90.70.3794	Bond Proceeds	-	(0.41)	-	-	-
90.70.3999	Capital Contributions	387,731	276,174	31,348	-	-
90.90.3901	Metered Sales	4,873,297	4,379,050	4,314,102	4,230,906	4,812,170
90.90.3911	Tank Sales	647	704	506	18	-
90.90.3921	Sale for Resale	172,391	159,331	152,380	136,863	160,000
90.90.3931	Penalties	59,160	54,582	53,210	52,289	55,900
90.90.3941	Miscellaneous Service	50,635	37,398	32,309	23,707	25,000
90.90.3951	Rental Income	7,183	-	7,813	14,365	-
90.90.3961	Water Taps	32,678	19,005	17,168	16,459	17,000
90.90.3966	Infrastructure Maintenance Fee	245,594	245,910	246,641	244,000	244,000
90.90.3971	System Development Charge	73,278	71,914	22,631	27,246	25,000
TOTALS		<u>\$ 5,977,696</u>	<u>\$ 5,257,529</u>	<u>\$ 4,903,828</u>	<u>\$ 4,756,049</u>	<u>\$ 5,353,270</u>
EXPENSES						
UTILITY BILLING						
90.30.133.02.4001	Salaries	\$ 83,286	\$ 93,382	\$ 103,137	\$ 113,313	\$ 122,640
90.30.133.02.4004	Overtime	18	770	1,075	2,742	4,120
90.30.133.02.4015	Opt Out (Health Insurance)	707	157	-	394	-
90.30.133.02.4017	Health Insurance Rebate	47	-	-	-	940
90.30.133.02.4018	Health Savings Account	-	164	395	333	-
90.30.133.02.4101	Social Security	6,063	6,844	7,681	8,674	9,770
90.30.133.02.4102	LAGERS Retirement Program	5,987	8,719	10,108	10,817	10,980
90.30.133.02.4104	Workers Compensation	1,333	1,666	2,456	2,430	1,780
90.30.133.02.4105	Health Insurance	15,643	22,086	29,369	34,509	35,270
90.30.133.02.4106	Life Insurance	59	67	74	72	70
90.30.133.02.4107	Dental Insurance	1,100	1,154	1,220	1,550	1,570
90.30.133.02.4112	Vision Insurance	191	160	146	259	370
90.30.133.02.4116	Disability Insurance	130	113	120	133	150
90.30.133.04.5001	General Supplies	3,359	1,627	2,820	2,000	2,000
90.30.133.04.5120	Outside Printing	2,085	2,795	13,069	13,689	16,000
90.30.133.06.5210	Training Travel	90	123	166	506	-
90.30.133.06.5251	Registration Fees	30	-	-	-	300
90.30.133.08.5311	Legal Fees	4,550	-	-	-	-
90.30.133.08.5346	Financial Services	31,461	33,245	40,265	41,740	45,000
90.30.133.08.5371	Advertising	-	60	148	-	-
90.30.133.08.5397	Contract Labor	13,891	5,839	1,630	19,495	4,000
90.30.133.08.5399	Miscellaneous Fees	1,400	5,447	1,446	804	1,000
90.30.133.12.5453	Mobile Phones	1,695	1,412	2,386	2,639	4,000
90.30.133.14.5521	Vehicle Fuel	2,987	3,021	2,587	1,845	3,000
90.30.133.14.5541	Vehicle Maintenance	1,658	4,817	945	875	4,000
90.30.133.14.5591	Software Maintenance	8,187	11,036	10,458	941	10,000
90.30.133.16.5711	Property Insurance	72	84	101	107	110
90.30.133.16.5715	Casualty Insurance	868	806	794	743	750
90.30.133.18.5601	Minor Equipment	731	1,089	969	1,000	2,000
90.30.133.38.5801	Over/Short	(0)	(10)	101	100	100
90.30.133.38.5803	Meeting Expense	14	-	44	22	50
90.30.133.38.5805	Uncollectible Accounts	18,654	15,660	15,450	25,000	25,000

YEAR 2016 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
UTILITY BILLING (continued)						
90.30.133.38.5808	Postage	17,052	13,141	27,550	32,000	35,000
90.30.133.38.5811	Membership Dues	25	78	52	66	100
90.30.133.38.5812	Clothing Expenses	288	745	708	415	500
90.30.133.38.5817	Damage Claims	-	-	-	-	5,000
90.30.133.38.5989	Miscellaneous Expenses	-	156	-	-	-
TOTAL UTILITY BILLING		<u>\$ 223,658</u>	<u>\$ 236,453</u>	<u>\$ 277,470</u>	<u>\$ 319,213</u>	<u>\$ 345,570</u>

YEAR 2016 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
<b>WATER SYSTEM MAINTENANCE</b>						
90.70.801.02.4001	Salaries	\$ 225,587	\$ 265,219	\$ 357,837	\$ 364,157	\$ 427,490
90.70.801.02.4004	Overtime	23,608	20,911	30,227	33,656	46,350
90.70.801.02.4015	Opt Out (Health Insurance)	1,164	2,474	3,492	2,275	3,500
90.70.801.02.4017	Health Insurance Rebate	100	-	-	-	-
90.70.801.02.4018	Health Savings Account	-	372	897	2,900	3,120
90.70.801.02.4101	Social Security	18,405	20,923	28,208	30,446	34,280
90.70.801.02.4102	LAGERS Retirement Program	13,650	26,583	36,792	35,170	38,540
90.70.801.02.4104	Workers Compensation	8,015	14,212	24,169	28,903	32,330
90.70.801.02.4105	Health Insurance	41,505	60,462	93,527	88,077	93,620
90.70.801.02.4106	Life Insurance	149	144	216	202	230
90.70.801.02.4107	Dental Insurance	2,932	3,258	4,722	4,764	5,540
90.70.801.02.4112	Vision Insurance	444	656	1,124	861	830
90.70.801.02.4116	Disability Insurance	367	346	467	390	440
90.70.801.04.5001	General Supplies	8,702	10,629	4,831	6,154	7,000
90.70.801.04.5010	Chemicals	648	698	1,223	595	1,000
90.70.801.04.5011	Water Meters	21,245	107,990	57,369	24,138	-
90.70.801.04.5012	Fire Hydrants	2,254	72,805	65,936	9,411	10,000
90.70.801.04.5015	Mains & Lines Supplies	70	49,926	35,554	-	-
90.70.801.04.5018	Small Tools	2,800	3,863	4,141	2,424	3,000
90.70.801.06.5259	Training Costs	1,393	2,564	4,740	1,268	1,800
90.70.801.08.5305	Missouri One Call Fee	2,549	5,768	6,044	5,271	3,000
90.70.801.08.5397	Contract Labor	32,979	81,784	57,229	22,594	54,000
90.70.801.08.5399	Miscellaneous Fees	90	-	70	-	-
90.70.801.12.5401	Electric	7,232	7,250	6,042	7,743	9,000
90.70.801.12.5421	Natural Gas	1,770	3,171	2,797	4,912	6,800
90.70.801.12.5453	Mobile Phones	2,691	2,627	3,253	4,000	4,500
90.70.801.14.5501	Overlay Program	-	5,000	-	-	3,000
90.70.801.14.5521	Vehicle Fuel	23,411	21,348	24,521	20,905	25,000
90.70.801.14.5532	Mains & Lines Maintenance	222,909	50,852	72,860	106,410	95,000
90.70.801.14.5541	Vehicle Maintenance	32,839	52,050	23,962	18,554	20,000
90.70.801.14.5559	Misc Equipment Maintenance	2,931	2,602	1,726	1,085	6,000
90.70.801.14.5571	Building Maintenance	13,358	13,450	6,212	2,122	3,000
90.70.801.14.5591	Software Maintenance	-	-	-	8,640	11,640
90.70.801.16.5715	Casualty Insurance	614	574	568	500	500
90.70.801.16.5722	Auto Deductible	-	-	5,844	-	-
90.70.801.18.5601	Minor Equipment	31,949	6,755	5,246	5,700	6,800
90.70.801.18.5603	Minor Software	355	-	-	1,000	1,000
90.70.801.18.5611	Equipment Rental	3,918	2,677	7,389	1,334	7,500
90.70.801.24.6018	Debt Service Interest	-	-	-	976	880
90.70.801.38.5811	Membership Dues	410	202	691	804	1,000
90.70.801.38.5812	Clothing Expenses	4,641	4,238	5,814	4,570	4,570
90.70.801.38.5813	Protective Clothing	4,594	6,282	7,205	5,000	5,000
<b>TOTAL WATER SYSTEM MAINTENANCE</b>		<b>\$ 762,275</b>	<b>\$ 930,664</b>	<b>\$ 992,942</b>	<b>\$ 857,911</b>	<b>\$ 977,260</b>

YEAR 2016 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
<b>WATER SUPPLY AND PROCESSING</b>						
90.70.802.02.4001	Salaries	\$ 366,072	\$ 432,994	\$ 390,331	\$ 386,473	\$ 399,670
90.70.802.02.4004	Overtime	14,398	22,144	19,745	13,655	9,630
90.70.802.02.4015	Opt Out (Health Insurance)	1,601	3,201	2,619	1,748	1,750
90.70.802.02.4018	Health Savings Account	380	993	1,303	1,382	1,640
90.70.802.02.4101	Social Security	27,849	33,226	30,005	29,559	31,440
90.70.802.02.4102	LAGERS Retirement Program	25,274	43,457	40,379	37,133	35,350
90.70.802.02.4104	Workers Compensation	11,956	13,515	17,967	22,882	26,610
90.70.802.02.4105	Health Insurance	61,474	74,987	80,856	83,478	87,320
90.70.802.02.4106	Life Insurance	214	188	183	179	200
90.70.802.02.4107	Dental Insurance	3,632	4,366	4,298	4,369	4,670
90.70.802.02.4112	Vision Insurance	849	1,086	1,132	1,134	1,190
90.70.802.02.4116	Disability Insurance	226	293	305	327	360
90.70.802.04.5001	General Supplies	4,616	4,628	5,719	3,922	4,500
90.70.802.04.5008	Building Maintenance	734	1,021	586	530	1,000
90.70.802.04.5009	Maintenance Materials	4,296	10,604	8,320	6,524	7,000
90.70.802.04.5010	Chemicals	353,637	279,838	285,421	288,529	300,000
90.70.802.04.5014	Lab Supplies	21,409	31,589	27,830	19,734	18,000
90.70.802.04.5018	Minor Tools	3,509	3,698	3,266	4,444	5,000
90.70.802.06.5210	Training Travel	-	207	0.20	500	-
90.70.802.06.5251	Registration Fees	270	-	-	-	1,500
90.70.802.06.5259	Training Costs	3,501	2,729	558	3,483	3,000
90.70.802.08.5342	Outside Engineering	53,609	17,350	-	30,000	30,000
90.70.802.08.5343	Lee Chemical Operation	17,998	1,712	2,850	5,000	6,000
90.70.802.08.5345	Misc Fees-Lee Chemical	18,098	39,548	56,790	167,110	120,000
90.70.802.08.5365	Lab Fees	17,671	19,348	18,418	20,189	21,000
90.70.802.08.5370	Lime Sludge Disposal Fees	220,219	115,322	154,240	382,001	400,000
90.70.802.08.5390	Water Purchases-Kansas City	145,425	136,407	127,494	130,847	140,000
90.70.802.08.5397	Contract Labor	23,161	7,622	47,546	37,164	40,000
90.70.802.08.5399	Miscellaneous Fees	37,444	30,658	29,985	24,463	25,000
90.70.802.12.5401	Electric	301,528	340,374	274,375	252,317	275,000
90.70.802.12.5413	Electric-Lee Chemical	1,143	7,370	8,576	8,852	8,000
90.70.802.12.5421	Natural Gas	4,150	5,166	7,871	9,980	10,000
90.70.802.12.5453	Mobile Phones	4,144	4,295	4,058	5,473	6,000
90.70.802.14.5521	Vehicle Fuel	5,631	7,005	5,656	5,118	5,500
90.70.802.14.5534	Water Plant Maintenance	131,545	148,720	143,941	62,088	70,000
90.70.802.14.5535	Well Field Maintenance	91,195	65,873	66,083	71,083	70,000
90.70.802.14.5537	Water Towers Maintenance	33,045	16,665	75,532	70,649	70,000
90.70.802.14.5541	Vehicle Maintenance	7,379	12,838	1,560	4,044	4,000
90.70.802.14.5559	Misc Equipment Maintenance	1,543	19,234	16,507	9,299	12,000
90.70.802.14.5571	Building Maintenance	13,010	9,310	6,756	2,574	3,000
90.70.802.14.5591	Software Maintenance	11,500	5,493	11,220	16,424	16,000
90.70.802.16.5711	Property Insurance	30,402	34,672	37,912	38,587	42,640
90.70.802.18.5601	Minor Equipment	26,357	10,752	21,098	14,096	14,000
90.70.802.18.5611	Equipment Rental	4,821	-	-	-	8,000
90.70.802.38.5811	Membership Dues	136	289	71	278	600
90.70.802.38.5812	Clothing Expenses	7,009	9,577	2,377	1,897	2,000
90.70.802.38.5813	Protective Clothing	4,667	2,234	4,594	1,860	2,000
90.70.802.38.5989	Miscellaneous Expense	545	42	908	1,225	-
<b>TOTAL WATER SUPPLY AND PROCESSING</b>		<b>\$ 2,119,271</b>	<b>\$ 2,032,639</b>	<b>\$ 2,047,239</b>	<b>\$ 2,282,603</b>	<b>\$ 2,340,570</b>

YEAR 2016 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
<b>WATER ADMINISTRATION</b>						
90.70.803.02.4001	Salaries	\$ 117,099	\$ 117,125	\$ 107,040	\$ 149,731	\$ 164,170
90.70.803.02.4004	Overtime	-	-	262	500	1,030
90.70.803.02.4015	Opt Out (Health Insurance)	-	-	-	865	420
90.70.803.02.4017	Health Insurance Rebate	76	30	-	-	-
90.70.803.02.4018	Health Savings Account	-	265	689	566	630
90.70.803.02.4101	Social Security	8,728	8,614	7,862	12,410	12,670
90.70.803.02.4102	LAGERS Retirement Program	8,687	10,982	10,515	15,407	14,240
90.70.803.02.4104	Worker's Compensation	1,646	1,068	548	659	710
90.70.803.02.4105	Health Insurance	10,491	12,301	14,210	19,223	18,940
90.70.803.02.4106	Life Insurance	45	39	41	52	60
90.70.803.02.4107	Dental Insurance	648	685	861	1,128	1,080
90.70.803.02.4112	Vision Insurance	139	159	223	274	240
90.70.803.02.4116	Disability Insurance	93	82	94	136	150
90.70.803.04.5001	General Supplies	113	563	103	30	200
90.70.803.04.5120	Outside Printing & Supplies	-	-	-	-	400
90.70.803.06.5210	Training Travel	3,558	2,797	288	454	-
90.70.803.06.5251	Registration Fees	1,025	388	-	-	750
90.70.803.06.5259	Training Costs	173	379	-	-	750
90.70.803.08.5319	Distribution System Study	142,905	-	-	-	-
90.70.803.08.5361	Recording Fees	-	-	-	164	-
90.70.803.08.5346	Financial Services	-	686	-	-	-
90.70.803.08.5385	Overhead Fees-General Fund	132,700	141,700	141,700	141,700	141,700
90.70.803.12.5453	Mobile Phones	-	-	32	800	800
90.70.803.14.5559	Misc Equipment Maintenance	-	-	-	3,160	3,160
90.70.803.16.5715	Casualty Insurance	504	469	463	426	-
90.70.803.18.5601	Minor Equipment	-	-	-	-	300
90.70.803.38.5811	Membership Dues	527	2,376	118	1,424	1,500
90.70.803.44.8002	Amortization Expense	71,337	29,049	-	30,000	30,000
90.70.803.44.8004	Loss on Sale of Assets	-	-	4,786	-	-
<b>TOTALS</b>		<b>\$ 500,491</b>	<b>\$ 329,756</b>	<b>\$ 289,836</b>	<b>\$ 379,109</b>	<b>\$ 393,900</b>
90.70.803.24.6011	Bond Interest	131,755	98,853	99,796	88,374	73,500
90.70.803.24.6016	Lease Interest-Dump Truck	-	-	-	1,500	1,120
90.70.803.24.6021	Bond Service Fees	1,081	895	463	450	1,000
90.70.803.24.6024	Cost of Issuance	2,000	1,782	-	-	-
<b>TOTALS</b>		<b>\$ 134,837</b>	<b>\$ 101,530</b>	<b>\$ 100,259</b>	<b>\$ 90,324</b>	<b>\$ 75,620</b>
90.70.803.42.5999	Transfers Out-Other	1,300,326	1,184,004	1,187,620	1,183,500	244,000
90.70.803.44.8001	Depreciation Expense	942,590	1,015,988	1,096,835	1,050,000	1,050,000
<b>TOTALS</b>		<b>\$ 2,242,916</b>	<b>\$ 2,199,992</b>	<b>\$ 2,284,455</b>	<b>\$ 2,233,500</b>	<b>\$ 1,294,000</b>
<b>TOTAL WATER ADMINISTRATION</b>		<b>\$ 2,878,244</b>	<b>\$ 2,631,278</b>	<b>\$ 2,674,550</b>	<b>\$ 2,702,933</b>	<b>\$ 1,763,520</b>
<b>GRAND TOTAL WATER OPERATING EXPENSES</b>		<b>\$ 5,983,448</b>	<b>\$ 5,831,034</b>	<b>\$ 5,992,201</b>	<b>\$ 6,162,660</b>	<b>\$ 5,426,920</b>

YEAR 2016 BUDGET DETAIL

WATER CAPITAL

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUE						
94.25.3078	Water Protection Grant	\$ -	\$ -	\$ 10,690	\$ -	\$ -
94.50.3301	Interest Earnings	1,364	2,081	2,753	2,287	-
94.70.3641	Sale of Public Property	1,001	12,250	20,270	2,550	-
94.70.3794	Bond Proceeds	-	96,384	-	-	-
94.80.3810	Transfers In-Water Operating	1,056,326	893,620	993,620	939,500	-
94.90.3966	Transfers In-Infrastructure Maint. Fee	244,000	194,000	194,000	244,000	244,000
TOTAL REVENUE		<u>\$ 1,302,691</u>	<u>\$ 1,198,335</u>	<u>\$ 1,221,333</u>	<u>\$ 1,188,337</u>	<u>\$ 244,000</u>
EXPENSES						
SYSTEM MAINTENANCE						
94.70.801.36.7101	Vehicles	\$ -	\$ -	\$ -	\$ -	\$ 197,500
94.70.801.36.7201	Capital Equipment	-	-	-	68,326	12,000
94.70.801.36.7203	Computer Software	-	-	-	-	15,000
94.70.801.36.7501	Engineering Design	-	-	-	65,757	215,000
94.70.801.36.7510	Construction Contract	-	-	-	145,289	338,000
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 279,372</u>	<u>\$ 777,500</u>
WATER TREATMENT						
94.70.802.36.7201	Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ 160,000
94.70.802.36.7501	Engineering Design	-	-	-	70,000	-
94.70.802.36.7510	Construction Contract	-	-	-	200,000	-
94.70.802.36.7537	Infrastructure Maint. Fee Projects	-	-	-	244,000	-
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 514,000</u>	<u>\$ 160,000</u>
TOTAL EXPENSES		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 793,372</u>	<u>\$ 937,500</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	April 1		October 1		Total Payment	Bond Balance
		Interest	Principal	Interest	Principal		
2011							\$ 4,335,000
2012		-	-	85,669.61		85,669.61	4,335,000
2013	3.000%	56,693.13	430,000	56,693.13		543,386.26	3,905,000
2014	3.000%	50,243.13	445,000	50,243.13		545,486.26	3,460,000
2015	3.000%	43,568.13	455,000	43,568.13		542,136.26	3,005,000
<b>2016</b>	<b>3.000%</b>	<b>36,743.13</b>	<b>470,000</b>	<b>36,743.13</b>		<b>543,486.26</b>	<b>2,535,000</b>
2017	3.000%	29,693.13	485,000	29,693.13		544,386.26	2,050,000
2018	1.750%	22,418.13	500,000	22,418.13		544,836.26	1,550,000
2019	2.100%	18,043.13	505,000	18,043.13		541,086.26	1,045,000
2020	2.375%	12,740.63	515,000	12,740.63		540,481.26	530,000
2021	2.500%	6,625.00	530,000	6,625.00		543,250.00	-
<b>TOTALS</b>		<b>\$ 276,767.54</b>	<b>\$ 4,335,000</b>	<b>\$ 362,437.15</b>		<b>\$ 4,974,204.69</b>	

City of Liberty, Missouri  
Special Obligation Bonds  
Series 2013

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Amount Issued: \$117,000

Date Issued: December 19, 2013

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

Year	Interest Rate	December 1		Total Payments	Bond Balance
		June 1 Interest	Principal		
2013					\$ 117,000
2014	3.00%	1,579.50	17,000	20,334.50	100,000
2015	3.00%	1,500.00	25,000	28,000.00	75,000
<b>2016</b>	<b>3.00%</b>	<b>1,125.00</b>	<b>25,000</b>	<b>27,250.00</b>	<b>50,000</b>
2017	3.00%	750.00	25,000	26,500.00	25,000
2018	3.00%	375.00	25,000	25,750.00	-
<b>TOTALS</b>		<b>\$ 5,329.50</b>	<b>\$ 117,000</b>	<b>\$ 5,505</b>	<b>\$ 127,834.50</b>

City of Liberty, Missouri  
Special Obligation Bonds  
Series 2013

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Amount Issued: \$34,406

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Water Fund

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payment	Bond Balance
2013						\$ 34,406
2014	3.00%	464	1,860	516	2,840	32,546
2015	3.00%	488	3,255	488	4,231	29,291
<b>2016</b>	<b>3.00%</b>	<b>439</b>	<b>3,255</b>	<b>439</b>	<b>4,133</b>	<b>26,036</b>
2017	3.00%	391	3,371	391	4,153	22,665
2018	3.00%	340	3,487	340	4,167	19,178
2019	3.00%	288	3,603	288	4,179	15,575
2020	3.00%	234	3,719	234	4,187	11,856
2021	3.00%	178	3,836	178	4,192	8,020
2022	3.00%	120	3,952	120	4,192	4,068
2023	3.00%	61	4,068	61	4,190	-
<b>TOTALS</b>		<b>\$ 3,003</b>	<b>\$ 34,406</b>	<b>\$ 3,055</b>	<b>\$ 40,464</b>	

City of Liberty  
Wastewater Operating and Wastewater Capital Funds  
Fiscal Year 2016

WASTEWATER FUND	2014 Actual	2015 Forecast	2016 Budget
Proposed Rate Increase	5.50%	5.92%	5.92%
Operating Fund			
User Fee Income	\$ 7,478,556	\$ 7,700,893	\$ 8,153,320
Interest Earnings	149,779	128,074	125,030
Other Income	4,636	6,119	5,860
Contributed Capital - Non Cash	43,972	-	-
Total Operating Income	<u>7,676,943</u>	<u>7,835,086</u>	<u>8,284,210</u>
Total Expense	7,922,022	8,830,207	8,144,180
Less: Interest Expense	374,540	338,705	245,418
Less: Depreciation/Amortization	785,289	814,210	815,000
Less: Capital	1,157,220	980,000	-
Total Operating Expense	<u>5,604,973</u>	<u>6,697,292</u>	<u>7,083,762</u>
Operating Income	<u>2,071,970</u>	<u>1,137,794</u>	<u>1,200,448</u>
Operating Income for Ratio Calculation	<u>2,027,998</u>	<u>1,137,794</u>	<u>1,200,448</u>
Total Debt and Interest	<u>1,034,214</u>	<u>938,895</u>	<u>861,753</u>
Bond Ratio	<u>196%</u>	<u>121%</u>	<u>139%</u>
Ending Combined Cash After R&R Replacement Fund Escrow	<u>(707,782)</u>	<u>(934,943)</u>	<u>1,477,262</u>
45 days Cash Outflow - Excludes Principal Costs	\$ 879,871	\$ 988,274	\$ 903,598
WASTEWATER OPERATING FUND	2014 Actual	2015 Forecast	2016 Budget
Total Operating Revenue	<u>\$ 7,675,400</u>	<u>\$ 7,832,979</u>	<u>\$ 8,284,210</u>
Operating Expenses			
Total Finance Utility Billing Expenses	331,572	401,500	399,820
Total Wastewater System Maintenance Expenses	600,336	651,188	758,270
Total Wastewater Treatment Expenses	4,340,878	5,215,656	5,488,670
Total Wastewater Administration Expenses	2,649,236	2,561,863	1,497,420
Total Wastewater Expenses	<u>7,922,022</u>	<u>8,830,207</u>	<u>8,144,180</u>
Revenue Favorable/(Unfavorable) to Expenses	<u>(246,622)</u>	<u>(997,228)</u>	<u>140,030</u>
Total Cash Inflow	<u>7,625,565</u>	<u>7,827,119</u>	<u>8,278,350</u>
Total Cash Outflow	<u>7,136,733</u>	<u>8,015,997</u>	<u>7,329,180</u>
Total Debt Service Principal	<u>684,373</u>	<u>600,190</u>	<u>616,340</u>
Cash Inflow Favorable/(Unfavorable) to Cash Outflow	<u>\$ (195,541)</u>	<u>\$ (789,068)</u>	<u>\$ 332,830</u>
WASTEWATER CAPITAL FUND	2014 Actual	2015 Forecast	2016 Budget

City of Liberty  
Wastewater Operating and Wastewater Capital Funds  
Fiscal Year 2016

Beginning Cash Balance	\$ 366,994	\$ 730,760	\$ 1,454,833
<b>Revenues</b>			
Bond Revenues	-	-	357,078
Transfers In	1,157,220	980,000	-
Interest	1,543	2,107	-
<b>Total Revenues</b>	<b>1,158,763</b>	<b>982,107</b>	<b>357,078</b>
<b>Expenses</b>			
Transfer into WWTP Capital	-	-	162,824
Vehicles	-	79,434	357,078
Capital Equipment	-	64,800	162,800
Computer Software	-	38,680	15,000
Engineering Design	-	-	130,000
Construction Contract	794,997	75,120	250,000
<b>Total Capital Expenses</b>	<b>794,997</b>	<b>258,034</b>	<b>1,077,702</b>
Ending Cash Balance	<b>\$ 730,760</b>	<b>\$ 1,454,833</b>	<b>\$ 734,209</b>

WASTEWATER TREATMENT FACILITY FUND

	2014 Final	2015 Forecast	2016 Budget
Beginning Cash Balance	\$ -	\$ (2,637,834)	\$ (2,800,000)
<b>Revenues</b>			
Transfer In from Wastewater Capital	-	-	162,824
SRF Grant Reimbursement	-	16,572,269	61,448,039
<b>Total Income</b>	<b>-</b>	<b>16,572,269</b>	<b>61,610,863</b>
<b>Expenses</b>			
Engineering	-	300	-
2014 Costs	656,266	-	-
Consulting	-	751,396	210,300
Cost of Issuance	-	540,892	-
Capitalized Interest	-	-	1,247,015
Payback of 2013 and Prior Year Costs to Capital	495,962	-	-
Construction	1,485,606	15,441,847	57,353,548
<b>Total Expenses</b>	<b>2,637,834</b>	<b>16,734,435</b>	<b>58,810,863</b>
Ending Cash Balance	<b>\$ (2,637,834)</b>	<b>\$ (2,800,000)</b>	<b>\$ -</b>

YEAR 2016 BUDGET DETAIL  
WASTEWATER OPERATING

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
92.50.3301	Interest Earnings	\$ 1,469	\$ 2,585	\$ 5,074	\$ 4,038	\$ 3,000
92.50.3302	Interest Earnings-Bonds	3,185	3,288	3,374	3,001	3,000
92.50.3305	Interest-Facility Reserve	368	342	433	446	450
92.50.3308	Interest-Adv for Construction	31	25	34	32	-
92.50.3317	Interest Earnings-SRF	155,125	147,246	139,307	118,430	118,560
92.50.3320	Interest Earnings-SRF Rebate	14	14	14	19	20
92.70.3661	Reimbursed Expense	-	(1)	-	-	-
92.70.3671	Contributions-Facility Replacement	5,863	5,863	5,863	5,860	5,860
92.70.3791	Miscellaneous Income	-	-	243	259	-
92.70.3794	Bond Proceeds	-	(0.41)	-	-	-
92.70.3999	Capital Contributions	248,825	334,925	43,972	-	-
92.90.3901	Wastewater Charges	6,312,559	7,272,790	7,368,777	7,586,685	8,035,820
92.90.3902	Wastewater Surcharges	17,027	29,793	6,061	9,809	7,500
92.90.3931	Penalties	82,982	94,932	95,233	100,165	100,000
92.90.3975	Wastewater Connection Fee	30,491	28,731	8,479	4,235	10,000
TOTALS		<u>\$ 6,857,939</u>	<u>\$ 7,920,533</u>	<u>\$ 7,676,865</u>	<u>\$ 7,832,979</u>	<u>\$ 8,284,210</u>

YEAR 2016 BUDGET DETAIL  
WASTEWATER OPERATING

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
EXPENSES						
WASTEWATER UTILITY BILLING						
92.30.134.02.4001	Salaries	\$ 106,226	\$ 123,280	\$ 131,590	\$ 144,518	\$ 156,470
92.30.134.02.4004	Overtime	23	980	1,368	2,944	4,120
92.30.134.02.4015	Opt Out (Health Insurance)	890	198	-	-	1,190
92.30.134.02.4017	Health Insurance Rebate	60	-	-	496	-
92.30.134.02.4018	Health Savings Account	-	208	502	423	-
92.30.134.02.4101	Social Security	7,755	9,048	9,800	11,021	12,380
92.30.134.02.4102	LAGERS Retirement Program	7,649	11,136	12,899	13,744	13,910
92.30.134.02.4104	Workers Compensation	1,486	1,999	3,080	3,022	2,180
92.30.134.02.4105	Health Insurance	19,988	28,199	37,483	44,054	45,070
92.30.134.02.4106	Life Insurance	76	86	94	93	90
92.30.134.02.4107	Dental Insurance	1,405	1,473	1,556	1,620	1,270
92.30.134.02.4112	Vision Insurance	243	205	186	330	470
92.30.134.02.4116	Disability Insurance	165	144	154	194	240
92.30.134.04.5001	General Supplies	1,964	1,176	1,030	1,210	2,000
92.30.134.04.5011	Meter Supplies	-	-	-	30,000	-
92.30.134.04.5120	Outside Printing	2,071	5,383	12,861	14,000	16,000
92.30.134.06.5210	Training Travel	-	-	211	562	-
92.30.134.06.5251	Registration Fees	30	-	-	-	-
92.30.134.08.5311	Legal Fees	-	-	-	-	250
92.30.134.08.5346	Financial Services	43,387	44,943	54,204	51,540	55,000
92.30.134.08.5371	Advertising	21	20	148	-	-
92.30.134.08.5397	Contract Labor	15,150	5,839	1,180	12,997	5,000
92.30.134.08.5399	Miscellaneous Fees	1,400	1,219	1,293	465	500
92.30.134.12.5453	Mobile Phones	-	-	-	990	1,670
92.30.134.14.5521	Vehicle Fuel	3,802	3,844	3,292	2,370	2,500
92.30.134.14.5541	Vehicle Maintenance	-	987	-	500	1,500
92.30.134.14.5551	Office Equipment Maintenance	-	-	-	100	500
92.30.134.14.5591	Software Maintenance	3,532	3,532	5,217	4,622	5,000
92.30.134.16.5711	Property Insurance	24	42	55	52	60
92.30.134.16.5715	Casualty Insurance	727	682	672	620	700
92.30.134.18.5601	Minor Equipment	-	379	2,163	500	1,000
92.30.134.38.5801	Over/Short	-	-	-	-	100
92.30.134.38.5803	Meeting Expense	-	-	73	-	50
92.30.134.38.5805	Uncollectible Accounts	25,632	23,161	22,267	27,128	30,000
92.30.134.38.5808	Postage	18,300	18,442	27,995	31,000	35,000
92.30.134.38.5811	Membership Dues	25	85	55	85	100
92.30.134.38.5812	Clothing Expenses	-	-	145	300	500
92.30.134.38.5817	Damage Claims	245	-	-	-	5,000
TOTAL WASTEWATER UTILITY BILLING		\$ 262,276	\$ 286,689	\$ 331,572	\$ 401,500	\$ 399,820

YEAR 2016 BUDGET DETAIL  
WASTEWATER OPERATING

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
<b>WASTEWATER SYSTEM MAINTENANCE</b>						
92.70.901.02.4001	Salaries	\$ 231,497	\$ 266,245	\$ 271,112	\$ 275,557	\$ 362,840
92.70.901.02.4004	Overtime	23,877	21,503	19,639	23,180	23,180
92.70.901.02.4015	Opt Out (Health Insurance)	1,164	2,474	3,492	3,496	3,500
92.70.901.02.4017	Health Insurance Rebate	52	-	-	-	-
92.70.901.02.4018	Health Savings - (HSA)	-	372	892	1,130	1,560
92.70.901.02.4101	Social Security	18,571	21,185	21,605	22,807	23,370
92.70.901.02.4102	LAGERS Retirement Program	13,655	26,661	26,621	24,250	24,280
92.70.901.02.4104	Workers Compensation	6,417	10,241	17,551	22,766	25,860
92.70.901.02.4105	Health Insurance	48,350	59,281	59,697	58,351	63,960
92.70.901.02.4106	Life Insurance	149	144	120	223	150
92.70.901.02.4107	Dental Insurance	3,077	3,262	2,955	2,469	2,700
92.70.901.02.4112	Vision Insurance	417	447	326	425	530
92.70.901.02.4116	Disability Insurance	367	346	270	256	280
92.70.901.04.5001	General Supplies	3,341	1,970	2,467	1,370	2,000
92.70.901.04.5015	Mains & Lines Supplies	(2,002)	3,660	10,248	-	-
92.70.901.04.5018	Small Tools	32	1,356	760	896	1,200
92.70.901.06.5210	Training Travel	795	-	-	-	-
92.70.901.06.5259	Training Costs	-	4,397	4,474	794	1,500
92.70.901.08.5305	Missouri One Call Fee	2,347	-	-	-	3,000
92.70.901.08.5397	Contract Labor	28,262	49,537	19,748	73,373	50,000
92.70.901.08.5399	Miscellaneous Fees	-	5,600	100	-	-
92.70.901.12.5401	Electric	-	-	-	500	500
92.70.901.12.5453	Mobile Phones	2,882	2,848	3,422	4,000	4,000
92.70.901.14.5501	Overlay Program	5,082	7,978	11,947	5,527	7,000
92.70.901.14.5521	Vehicle Fuel	17,966	14,082	16,365	13,240	19,000
92.70.901.14.5532	Mains & Lines Maintenance	10,736	28,005	7,777	5,394	20,000
92.70.901.14.5541	Vehicle Maintenance	11,602	13,822	16,399	6,617	8,500
92.70.901.14.5559	Equipment Maintenance	5,861	1,188	272	2,715	5,000
92.70.901.14.5571	Building Maintenance	113	1,600	281	292	-
92.70.901.14.5591	Software Maintenance	1,500	-	-	10,000	13,000
92.70.901.16.5715	Casualty Insurance	31,481	45,125	52,497	48,420	50,000
92.70.901.16.5732	Liability Deductible	1,698	-	18,482	15,240	15,000
92.70.901.18.5601	Minor Equipment	21,551	9,952	4,772	11,378	6,800
92.70.901.18.5603	Minor Software	355	-	-	-	-
92.70.901.18.5611	Equipment Rental	-	-	-	2,944	7,500
92.70.901.24.6011	Interest-Lease	-	-	-	6,018	4,870
92.70.901.24.6016	Lease Interest-Dump Truck	-	-	-	1,500	1,130
92.70.901.38.5812	Clothing Expenses	2,491	3,490	2,779	2,760	2,760
92.70.901.38.5813	Protective Clothing	2,253	2,768	3,264	3,300	3,300
<b>TOTAL WASTEWATER SYSTEM MAINTENANCE</b>		<b>\$ 495,937</b>	<b>\$ 609,540</b>	<b>\$ 600,336</b>	<b>\$ 651,188</b>	<b>\$ 758,270</b>

YEAR 2016 BUDGET DETAIL  
WASTEWATER OPERATING

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
<b>WASTEWATER TREATMENT</b>						
92.70.902.02.4001	Salaries	\$ 56,984	\$ 54,880	\$ 41,499	\$ 55,395	\$ 120,990
92.70.902.02.4004	Overtime	1,876	2,229	2,731	2,060	2,060
92.70.902.02.4018	Health Savings Account	52	135	178	200	230
92.70.902.02.4101	Social Security	4,265	4,130	3,121	4,256	4,520
92.70.902.02.4102	LAGERS Retirement Program	3,794	5,411	4,075	5,362	5,080
92.70.902.02.4104	Workers Compensation	1,176	1,626	2,495	3,221	3,690
92.70.902.02.4105	Health Insurance	9,322	9,787	10,870	12,623	13,210
92.70.902.02.4106	Life Insurance	30	23	19	46	30
92.70.902.02.4107	Dental Insurance	550	524	467	609	650
92.70.902.02.4112	Vision Insurance	131	134	158	159	170
92.70.902.02.4116	Disability Insurance	31	37	34	54	50
92.70.902.06.5259	Training Costs	-	-	-	3,038	6,000
92.70.902.08.5394	Wastewater Treatment Fees	3,304,563	3,736,639	4,197,174	5,047,005	5,247,490
92.70.902.08.5399	Miscellaneous Fees	515	195	-	100	-
92.70.902.12.5401	Electric	26,654	43,000	35,172	27,516	40,000
92.70.902.12.5453	Mobile Phones	-	-	-	400	500
92.70.902.14.5525	Lift Station Maintenance	108,290	59,356	37,170	37,993	30,000
92.70.902.14.5591	Software Maintenance	5,037	8,618	-	9,000	9,000
92.70.902.16.5711	Property Insurance	4,584	5,219	5,716	5,819	-
92.70.902.18.5601	Minor Equipment	-	5,733	-	800	1,000
92.70.902.38.5812	Clothing Expenses	-	-	-	-	2,000
92.70.902.38.5813	Protective Clothing	-	-	-	-	2,000
<b>TOTAL WASTEWATER TREATMENT</b>		<b>\$ 3,527,855</b>	<b>\$ 3,937,676</b>	<b>\$ 4,340,878</b>	<b>\$ 5,215,656</b>	<b>\$ 5,488,670</b>

YEAR 2016 BUDGET DETAIL  
WASTEWATER OPERATING

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
<b>WASTEWATER ADMINISTRATION</b>						
92.70.903.02.4001	Salaries	\$ 114,580	\$ 118,433	\$ 109,094	\$ 165,180	\$ 164,810
92.70.903.02.4004	Overtime	-	-	262	-	-
92.70.903.02.4015	Opt Out (Health Insurance)	-	-	-	454	460
92.70.903.02.4017	Health Insurance Rebate	73	30	-	-	-
92.70.903.02.4018	Health Savings Account	-	265	681	999	620
92.70.903.02.4101	Social Security	8,539	8,747	8,018	12,407	12,640
92.70.903.02.4102	LAGERS Retirement Program	8,489	10,900	10,430	15,405	14,210
92.70.903.02.4104	Workers Compensation	400	420	547	659	710
92.70.903.02.4105	Health Insurance	10,151	12,226	14,155	19,186	18,910
92.70.903.02.4106	Life Insurance	43	38	40	52	60
92.70.903.02.4107	Dental Insurance	658	681	858	1,129	1,080
92.70.903.02.4112	Vision Insurance	135	158	222	273	240
92.70.903.02.4116	Disability Insurance	89	82	93	136	150
92.70.903.04.5001	General Supplies	-	322	-	-	300
92.70.903.04.5120	Outside Printing	-	-	-	-	1,000
92.70.903.06.5210	Training Travel	-	-	-	-	2,000
92.70.903.08.5311	Legal Fees	-	-	-	-	-
92.70.903.08.5312	Water/Wastewater Rate Study	55,458	-	-	-	200
92.70.903.08.5346	Financial Services	-	731	-	-	-
92.70.903.08.5361	Recording Fees	-	-	-	26	750
92.70.903.08.5385	Overhead Fees - General Fund	132,700	141,700	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	5,863	5,860	5,860
92.70.903.14.5559	Misc. Equipment Maintenance	-	-	-	3,160	3,160
92.70.903.16.5715	Casualty Insurance	46,482	46,324	37,652	45,142	50,000
92.70.903.38.5805	Uncollectible Accounts	2,250	2,112	1,765	-	-
92.70.903.38.5808	Postage	66	62	807	73	-
92.70.903.38.5811	Membership Dues	2,468	175	-	1,025	2,000
92.70.903.44.8002	Amortization Expense	212,184	-	-	14,210	15,000
<b>TOTALS</b>		<b>\$ 600,628</b>	<b>\$ 367,181</b>	<b>\$ 332,186</b>	<b>\$ 427,776</b>	<b>\$ 436,560</b>
<b>FINANCING COSTS</b>						
92.70.903.24.6011	Bond Interest	\$ 173,207	\$ 168,616	\$ 141,194	\$ 127,840	\$ 47,070
92.70.903.24.6017	SRF Interest Expense	214,993	207,488	208,648	203,348	192,350
92.70.903.24.6021	Bond Service Fees	27,642	28,629	24,699	22,899	21,440
92.70.903.24.6024	Cost of Issuance	3,549	1,782	-	-	-
<b>TOTALS</b>		<b>\$ 419,391</b>	<b>\$ 406,515</b>	<b>\$ 374,540</b>	<b>\$ 354,087</b>	<b>\$ 260,860</b>
<b>OTHER EXPENSES</b>						
92.70.903.44.8001	Depreciation Expense	\$ 723,273	\$ 754,439	\$ 785,289	\$ 800,000	\$ 800,000
<b>TOTALS</b>		<b>\$ 723,273</b>	<b>\$ 754,439</b>	<b>\$ 785,289</b>	<b>\$ 800,000</b>	<b>\$ 800,000</b>
<b>TRANSFERS OUT</b>						
92.70.903.42.5991	Operating Transfer KC Reserve	\$ 233,968	\$ 431,070	\$ -	\$ -	\$ -
92.70.903.42.5993	Capital Improvements	-	781,000	1,157,220	980,000	-
<b>TOTALS</b>		<b>\$ 233,968</b>	<b>\$ 1,212,070</b>	<b>\$ 1,157,220</b>	<b>\$ 980,000</b>	<b>\$ -</b>
<b>TOTAL WASTEWATER ADMINISTRATION</b>		<b>\$ 1,977,261</b>	<b>\$ 2,740,205</b>	<b>\$ 2,649,235</b>	<b>\$ 2,561,863</b>	<b>\$ 1,497,420</b>
<b>TOTAL EXPENSES</b>		<b>\$ 6,263,329</b>	<b>\$ 7,574,110</b>	<b>\$ 7,922,022</b>	<b>\$ 8,830,207</b>	<b>\$ 8,144,180</b>

YEAR 2016 BUDGET DETAIL  
WASTEWATER CAPITAL FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUE						
96.50.3301	Interest Earnings	\$ 298	\$ 548	\$ 1,543	\$ 2,107	\$ -
96.70.3794	Bond Proceeds	-	-	-	-	357,080
96.80.3809	Other-WWTF Transfer	-	-	495,962	-	-
96.80.3810	Transfers In-Wastewater Operating	233,968	1,212,070	1,157,220	980,000	-
TOTALS		<u>\$ 234,266</u>	<u>\$ 1,212,618</u>	<u>\$ 1,654,725</u>	<u>\$ 982,107</u>	<u>\$ 357,080</u>
EXPENSES						
96.70.901.36.7101	Vehicles	\$ -	\$ -	\$ -	\$ 79,434	\$ 357,080
96.70.901.36.7201	Capital Equipment	-	-	-	64,800	162,800
96.70.901.36.7203	Computer Software	-	-	-	38,680	15,000
96.70.901.36.7402	Building Improvements	-	-	-	-	-
96.70.901.36.7501	Engineering Design	-	-	-	-	130,000
96.70.901.36.7510	Construction Contract	-	-	-	75,120	250,000
96.70.901.42.5996	Transfers Out-WWTF Capital	-	-	-	-	162,820
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 258,034</u>	<u>\$ 1,077,700</u>

City of Liberty, Missouri  
Debt Service Schedule  
Revenue Bonds

Amount Issued: \$6,180,000

Date Issued: November 30, 2005

Purpose: State Revolving Fund Program

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

City of Liberty, Missouri  
Special Obligation Bonds  
Series 2012

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Amount Issued: \$353,460.59

Date Issued: August 30, 2012

Purpose: Sewer Vacuum Truck

Year	Interest Rate	August 1		Total Payment	Bond Balance
		Principal	Interest		
2012					\$ 353,460.59
2013	2.33%	47,531.39	8,242.70	55,774.09	305,929.20
2014	2.33%	48,639.82	7,134.27	55,774.09	257,289.38
2015	2.33%	49,774.10	5,999.99	55,774.09	207,515.28
<b>2016</b>	<b>2.33%</b>	<b>50,934.83</b>	<b>4,839.26</b>	<b>55,774.09</b>	<b>156,580.45</b>
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	-
<b>TOTALS</b>		<b>\$ 353,460.59</b>	<b>\$ 33,535.66</b>	<b>\$ 386,996.25</b>	

City of Liberty, Missouri  
Special Obligation Bonds  
Series 2013

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Amount Issued: \$117,000

Date Issued: December 19, 2013

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

Year	Interest Rate	December 1		Total Payments	Bond Balance
		June 1 Interest	Principal		
2013					\$ 117,000
2014	3.00%	1,579.50	17,000	20,334.50	100,000
2015	3.00%	1,500.00	25,000	28,000.00	75,000
<b>2016</b>	<b>3.00%</b>	<b>1,125.00</b>	<b>25,000</b>	<b>27,250.00</b>	<b>50,000</b>
2017	3.00%	750.00	25,000	26,500.00	25,000
2018	3.00%	375.00	25,000	25,750.00	-
<b>TOTALS</b>		<b>\$ 5,329.50</b>	<b>\$ 117,000</b>	<b>\$ 5,505</b>	<b>\$ 127,834.50</b>

City of Liberty, Missouri  
Special Obligation Bonds  
Series 2013

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Amount Issued: \$34,406

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Wastewater Fund

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payment	Bond Balance
2013						\$ 34,406
2014	3.00%	464	1,860	516	2,840	32,546
2015	3.00%	488	3,255	488	4,231	29,291
<b>2016</b>	<b>3.00%</b>	<b>439</b>	<b>3,255</b>	<b>439</b>	<b>4,133</b>	<b>26,036</b>
2017	3.00%	391	3,371	391	4,153	22,665
2018	3.00%	340	3,487	340	4,167	19,178
2019	3.00%	288	3,603	288	4,179	15,575
2020	3.00%	234	3,719	234	4,187	11,856
2021	3.00%	178	3,836	178	4,192	8,020
2022	3.00%	120	3,952	120	4,192	4,068
2023	3.00%	61	4,068	61	4,190	-
<b>TOTALS</b>		<b>\$ 3,003</b>	<b>\$ 34,406</b>	<b>\$ 3,055</b>	<b>\$ 40,464</b>	

City of Liberty, Missouri  
Debt Service Schedule  
Revenue Bonds

Amount Issued: \$2,765,000

Date Issued: October 28, 2015

Purpose: Wastewater Revenue Refunding Bonds

Year	Interest Rate	February 1		August 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2015						\$ 2,765,000
<b>2016</b>	<b>2.50%</b>	<b>260,000</b>	<b>18,433.33</b>	<b>31,660.42</b>	<b>310,093.75</b>	<b>2,505,000</b>
2017	2.50%	255,000	32,008.33	28,281.25	315,289.58	2,250,000
2018	2.50%	260,000	28,750.00	25,013.19	313,763.19	1,990,000
2019	2.50%	265,000	25,427.78	21,682.29	312,110.07	1,725,000
2020	2.50%	270,000	22,041.67	18,389.58	310,431.25	1,455,000
2021	2.50%	280,000	18,591.67	14,769.10	313,360.77	1,175,000
2022	2.50%	285,000	15,013.89	11,186.81	311,200.70	890,000
2023	2.50%	290,000	11,372.22	7,541.67	308,913.89	600,000
2024	2.50%	295,000	7,666.67	3,854.86	306,521.53	305,000
2025	2.50%	305,000	3,897.22	-	308,897.22	-
<b>TOTALS</b>		<b>\$ 2,765,000</b>	<b>\$ 183,202.78</b>	<b>\$ 162,379.17</b>	<b>\$ 3,110,581.95</b>	

YEAR 2016 BUDGET DETAIL  
WASTEWATER TREATMENT FACILITY FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUE						
97.70.3797	SRF Grant Reimbursement	\$ -	\$ -	\$ -	\$ 16,572,269	\$ 61,448,040
97.80.3814	Transfers In-Wastewater Capital	-	-	-	-	162,820
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,572,269</u>	<u>\$ 61,610,860</u>
EXPENSES						
97.78.952.24.6024	Cost of Issuance	\$ -	\$ -	\$ -	\$ 540,892	\$ -
97.78.952.24.6025	Capitalized Interest	-	-	-	-	1,247,020
97.78.952.36.7501	Engineering Design	-	-	-	300	-
97.78.952.36.7510	Construction Contract	-	-	-	15,441,846	57,353,550
97.78.952.36.7518	Consulting Services	-	-	-	751,396	210,300
97.78.952.42.5999	Transfers Out-Wastewater Capital	-	-	495,962	-	-
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 495,962</u>	<u>\$ 16,734,434</u>	<u>\$ 58,810,870</u>

City of Liberty, Missouri  
Debt Service Schedule  
Revenue Bonds

Amount Issued: \$79,000,000

Date Issued: November 10, 2015

Purpose: State Revolving Fund Loan Program - Wastewater Treatment Facility

Interest Rate: 1.22%

Admin Fee: 1.00%

Payment Date	Interest	Principal	Total P&I	Annual Payment	Principal Balance	Admin Fee	Total P&I+ Admin Fee	Annual Outlay
11/1/2015					79,000,000			
<b>7/1/2016</b>	<b>618,438.33</b>	-	<b>618,438.33</b>		<b>79,000,000</b>	-	<b>618,438.33</b>	
1/1/2017	481,900.00	-	481,900.00	1,100,338.33	79,000,000	-	481,900.00	1,100,338.33
7/1/2017	481,900.00	-	481,900.00		79,000,000	-	481,900.00	
1/1/2018	562,000.07	775,000	1,337,000.07	1,818,900.07	78,225,000	395,000.00	1,732,000.07	2,213,900.07
7/1/2018	556,227.12	779,500	1,335,727.12		77,445,500	391,125.00	1,726,852.12	
1/1/2019	550,422.15	784,500	1,334,922.15	2,670,649.27	76,661,000	387,227.50	1,722,149.65	3,449,001.77
7/1/2019	544,581.62	789,500	1,334,081.62		75,871,500	383,305.00	1,717,386.62	
1/1/2020	538,709.08	794,500	1,333,209.08	2,667,290.70	75,077,000	379,357.50	1,712,566.58	3,429,953.20
7/1/2020	532,804.52	799,000	1,331,804.52		74,278,000	375,385.00	1,707,189.52	
1/1/2021	526,864.39	1,206,000	1,732,864.39	3,064,668.91	73,072,000	371,390.00	2,104,254.39	3,811,443.91
7/1/2021	517,906.19	1,217,250	1,735,156.19		71,854,750	365,360.00	2,100,516.19	
1/1/2022	508,873.28	1,229,250	1,738,123.28	3,473,279.47	70,625,500	359,273.75	2,097,397.03	4,197,913.21
7/1/2022	499,760.34	1,240,500	1,740,260.34		69,385,000	353,127.50	2,093,387.84	
1/1/2023	490,572.70	1,999,000	2,489,572.70	4,229,833.04	67,386,000	346,925.00	2,836,497.70	4,929,885.54
7/1/2023	475,868.22	2,024,000	2,499,868.22		65,362,000	336,930.00	2,836,798.22	
1/1/2024	461,000.12	2,049,000	2,510,000.12	5,009,868.34	63,313,000	326,810.00	2,836,810.12	5,673,608.34
7/1/2024	445,961.28	2,074,000	2,519,961.28		61,239,000	316,565.00	2,836,526.28	
1/1/2025	430,751.71	2,100,000	2,530,751.71	5,050,712.99	59,139,000	306,195.00	2,836,946.71	5,673,472.99
7/1/2025	415,371.40	2,126,000	2,541,371.40		57,013,000	295,695.00	2,837,066.40	
1/1/2026	399,820.36	2,152,000	2,551,820.36	5,093,191.76	54,861,000	285,065.00	2,836,885.36	5,673,951.76
7/1/2026	384,091.48	2,178,000	2,562,091.48		52,683,000	274,305.00	2,836,396.48	
1/1/2027	368,184.74	2,205,000	2,573,184.74	5,135,276.22	50,478,000	263,415.00	2,836,599.74	5,672,996.22
7/1/2027	352,100.16	2,232,000	2,584,100.16		48,246,000	252,390.00	2,836,490.16	
1/1/2028	335,830.61	2,260,000	2,595,830.61	5,179,930.77	45,986,000	241,230.00	2,837,060.61	5,673,550.77
7/1/2028	319,383.22	2,287,000	2,606,383.22		43,699,000	229,930.00	2,836,313.22	
1/1/2029	302,743.74	2,315,000	2,617,743.74	5,224,126.96	41,384,000	218,495.00	2,836,238.74	5,672,551.96
7/1/2029	285,919.31	2,344,000	2,629,919.31		39,040,000	206,920.00	2,836,839.31	
1/1/2030	268,902.80	2,373,000	2,641,902.80	5,271,822.11	36,667,000	195,200.00	2,837,102.80	5,673,942.11
7/1/2030	251,694.22	2,402,000	2,653,694.22		34,265,000	183,335.00	2,837,029.22	
1/1/2031	234,293.56	2,431,000	2,665,293.56	5,318,987.78	31,834,000	171,325.00	2,836,618.56	5,673,647.78
7/1/2031	216,693.71	2,461,000	2,677,693.71		29,373,000	159,170.00	2,836,863.71	
1/1/2032	198,894.67	2,491,000	2,689,894.67	5,367,588.38	26,882,000	146,865.00	2,836,759.67	5,673,623.38
7/1/2032	180,896.44	2,521,000	2,701,896.44		24,361,000	134,410.00	2,836,306.44	
1/1/2033	162,691.91	2,552,000	2,714,691.91	5,416,588.35	21,809,000	121,805.00	2,836,496.91	5,672,803.35
7/1/2033	144,288.18	2,583,000	2,727,288.18		19,226,000	109,045.00	2,836,333.18	
1/1/2034	125,671.04	2,615,000	2,740,671.04	5,467,959.22	16,611,000	96,130.00	2,836,801.04	5,673,134.22
7/1/2034	106,847.60	2,647,000	2,753,847.60		13,964,000	83,055.00	2,836,902.60	
1/1/2035	87,810.73	2,679,000	2,766,810.73	5,520,658.33	11,285,000	69,820.00	2,836,630.73	5,673,533.33
7/1/2035	68,560.45	2,722,000	2,790,560.45		8,563,000	56,425.00	2,846,985.45	
1/1/2036	49,018.50	2,755,000	2,804,018.50	5,594,578.95	5,808,000	42,815.00	2,846,833.50	5,693,818.95
7/1/2036	29,256.02	2,788,000	2,817,256.02		3,020,000	29,040.00	2,846,296.02	
1/1/2036	9,273.00	3,020,000	3,029,273.00	5,846,529.02	-	15,100.00	3,044,373.00	5,890,669.02
<b>TOTALS</b>	<b>\$ 14,522,778.97</b>	<b>79,000,000</b>	<b>\$ 93,522,778.97</b>			<b>\$ 9,274,961.25</b>	<b>\$ 102,797,740.22</b>	<b>\$ 102,797,740.21</b>

Average annual payment      5,014,523.91  
Monthly payment                      417,876.99

City of Liberty, Missouri  
Sanitation Fund  
Fiscal Year 2016

	<u>2014 Actual</u>	<u>2015 Forecast</u>	<u>2016 Budget</u>
Beginning Fund Balance	\$ 64,619	\$ 7,901	\$ 4,012
Revenue			
Refuse Collection Charges	\$ 1,396,045	\$ 1,500,236	\$ 1,562,010
Recycling Rebate	12,522	12,687	11,000
Interest Earnings	170	159	160
Total Revenue	<u>\$ 1,408,737</u>	<u>\$ 1,513,082</u>	<u>\$ 1,573,170</u>
Total Resources	<u>\$ 1,473,356</u>	<u>\$ 1,520,983</u>	<u>\$ 1,577,182</u>
Expenses			
City's Internal Costs	\$ 70,152	\$ 73,360	\$ 73,500
Sanitation Collection Fees	1,339,392	1,398,296	1,448,160
Hazardous Waste Program	30,911	30,315	31,000
Street Maintenance	25,000	15,000	20,000
Total Expenses	<u>\$ 1,465,455</u>	<u>\$ 1,516,971</u>	<u>\$ 1,572,660</u>
Total Revenue Over/(Under) Expenses	<u>\$ (56,718)</u>	<u>\$ (3,889)</u>	<u>\$ 510</u>
Ending Fund Balance	<u>\$ 7,901</u>	<u>\$ 4,012</u>	<u>\$ 4,522</u>

YEAR 2016 BUDGET DETAIL

SANITATION

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
98.40.3241	Refuse Collection Charges	\$ 1,280,492	\$ 1,321,043	\$ 1,396,045	\$ 1,500,236	\$ 1,562,010
98.40.3242	Recycle Rebate	37,373	21,378	12,522	12,686	11,000
98.50.3301	Interest Earnings	740	554	170	159	160
TOTALS		\$ 1,318,605	\$ 1,342,975	\$ 1,408,737	\$ 1,513,081	\$ 1,573,170

SANITATION UTILITY BILLING

EXPENSES

98.30.135.02.4001	Salaries	\$ 10,815	\$ 26,574	\$ 22,748	\$ 22,798	\$ 23,620
98.30.135.02.4004	Overtime	6	-	17	-	-
98.30.135.02.4015	Opt Out (Health Insurance)	236	52	-	131	320
98.30.135.02.4017	Rebate for Health Insurance	12	-	-	-	-
98.30.135.02.4018	Health Savings Account	-	37	90	122	-
98.30.135.02.4101	Social Security	809	1,945	1,667	1,691	1,830
98.30.135.02.4102	LAGERS Retirement Program	713	2,166	2,250	2,009	2,060
98.30.135.02.4104	Workers Compensation	392	203	-	60	60
98.30.135.02.4105	Health Insurance	1,611	4,605	5,224	5,323	4,890
98.30.135.02.4106	Life Insurance	9	12	12	11	10
98.30.135.02.4107	Dental Insurance	172	248	238	244	210
98.30.135.02.4112	Vision Insurance	31	37	34	38	40
98.30.135.02.4116	Disability Insurance	23	17	17	14	10
98.30.135.04.5120	Outside Printing	549	830	185	1,000	1,020
98.30.135.08.5346	Financial Services	11,511	11,936	14,442	14,188	14,400
98.30.135.08.5397	Contract Labor	10,633	5,839	1,180	895	-
98.30.135.08.5399	Miscellaneous Fees	375	122	123	123	-
98.30.135.12.5453	Mobile Phones	-	-	-	100	100
98.30.135.14.5591	Software Maintenance	508	508	595	612	620
98.30.135.38.5805	Uncollectible Accounts	3,404	422	343	4,000	4,000
98.30.135.38.5808	Postage	4,935	4,360	1,023	5,000	5,080
TOTALS		\$ 46,744	\$ 59,915	\$ 50,188	\$ 58,359	\$ 58,270

SANITATION PUBLIC WORKS

EXPENSES

98.70.227.02.4104	Workers Compensation	\$ -	\$ 22	\$ 54	\$ -	\$ -
98.70.227.02.4107	Dental Insurance	0.08	-	-	-	-
98.70.227.08.5381	Sanitation Collection Fees	1,257,680	1,294,277	1,339,392	1,398,296	1,448,160
98.70.227.08.5389	Hazardous Waste Program	30,440	30,816	30,911	30,315	31,000
98.70.227.08.5399	Miscellaneous Fees	11,607	17,061	17,121	15,000	15,230
98.70.227.14.5501	Street Maintenance	-	-	25,000	15,000	20,000
98.70.227.38.5805	Uncollectible Accounts	66	2,293	2,789	-	-
98.70.227.38.5808	Postage	-	-	-	-	-
TOTALS		\$ 1,299,794	\$ 1,344,470	\$ 1,415,267	\$ 1,458,611	\$ 1,514,390

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# CAPITAL FUNDS

City of Liberty, Missouri  
 Limited Capital Fund  
 Fiscal Year 2016

	2014 Actual	2015 Forecast	2016 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -
Revenues			
Grants-Industrial Infrastructure	\$ 363,906	\$ -	\$ -
Total Revenues	<u>\$ 363,906</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures			
Administration	\$ 4,000	\$ -	\$ -
Road	359,906	-	-
Total Expenditures	<u>\$ 363,906</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -
Total Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

YEAR 2016 BUDGET DETAIL  
LIMITED CAPITAL FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
11.25.3097	Infrastructure Grant	\$ 560,460	\$ 13,634	\$ 363,906	\$ -	\$ -
TOTALS		<u>\$ 560,460</u>	<u>\$ 13,634</u>	<u>\$ 363,906</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES						
11.80.726.36.7261	Engineering	\$ 83,000	\$ -	\$ -	\$ -	\$ -
11.80.726.36.7262	Administration	15,345	1,000	4,000	-	-
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		<u>\$ 573,094</u>	<u>\$ 1,000</u>	<u>\$ 363,906</u>	<u>\$ -</u>	<u>\$ -</u>

City of Liberty, Missouri  
Capital Sales Tax Fund  
Fiscal Year 2016

	2014 Actual	2015 Forecast	2016 Budget
Beginning Fund Balance	\$ 4,455,385	\$ 4,522,715	\$ 3,639,657
Revenues			
Sales Taxes	1,824,317	1,945,940	2,038,500
Clay County Road Fund	189,151	136,535	156,860
Road District Capital	214,903	187,980	243,080
Interest	15,808	16,343	15,000
Sale of Public Property	18,580	-	-
Special Assessments	7,050	17,239	17,000
Transfer in-Capital Construction Bond Fund	183,280	-	-
Total Revenues	<u>\$ 2,453,089</u>	<u>\$ 2,304,037</u>	<u>\$ 2,470,440</u>
Expenditures			
Public Works Equipment	\$ 322,217	\$ 383,298	\$ 340,770
Capital Engineer Salary & Benefits	65,868	67,886	70,030
General Transportation Improvements	52,000	250,000	100,000
Restoration Program - Overlay	672,061	1,175,910	879,260
Street Maintenance Supplies	183,293	148,075	150,000
Stormwater Funding	64,697	520,105	269,600
Other	426,571	16,123	-
Debt Service Payments	599,053	625,698	639,060
Transfers In-General Fund	-	-	103,010
Total Expenditures	<u>\$ 2,385,760</u>	<u>\$ 3,187,095</u>	<u>\$ 2,551,730</u>
Revenue Favorable/(Unfavorable) to Expense	67,329	(883,058)	(81,290)
Ending Fund Balance	<u>\$ 4,522,715</u>	<u>\$ 3,639,657</u>	<u>\$ 3,558,367</u>

YEAR 2016 BUDGET DETAIL  
CAPITAL SALES TAX FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
50.10.3022	Capital Improvement Tax	\$ 1,820,187	\$ 1,912,854	\$ 2,104,936	\$ 2,230,710	\$ 2,373,320
50.10.3029	Sales Tax Transfers	(242,730)	(248,658)	(280,619)	(284,770)	(334,820)
50.30.3142	Clay County Road Fund	176,881	152,080	189,151	136,535	156,860
50.30.3152	Road District-Capital	1,105,862	263,280	214,903	187,980	243,080
50.50.3301	Interest Earnings	13,612	13,985	15,808	16,343	15,000
50.70.3641	Sale of Public Property	-	30,735	18,580	-	-
50.70.3787	Road District-Past Liability	-	472,720	-	-	-
50.70.3791	Miscellaneous Income	-	5,782	-	-	-
50.70.3793	Lease Proceeds	211,573	-	-	-	-
50.70.3794	Bond Proceeds	74,189	67,265	-	-	-
50.70.3795	Special Assessments	-	6,561	7,050	17,239	17,000
50.80.3809	Other Transfers In-Capital Construction	1,005,932	-	183,280	227,632	-
TOTALS		\$ 4,165,506	\$ 2,676,604	\$ 2,453,089	\$ 2,531,669	\$ 2,470,440
EXPENDITURES						
50.40.500.18.5601	Police Minor Equipment	\$ 400	\$ -	\$ -	\$ -	\$ -
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	32,319	(2,430)	11,425	-	-
50.70.201.24.6024	Cost of Issuance	-	1,233	-	-	-
50.70.201.36.7201	Public Works Capital Equipment	478,755	413,985	310,792	383,298	340,770
50.70.211.02.4001	Salaries	-	-	46,183	47,568	49,000
50.70.211.02.4101	Social Security	-	-	3,293	3,516	3,620
50.70.211.02.4102	LAGERS Retirement Program	-	-	4,573	4,425	4,560
50.70.211.02.4104	Workers Compensation	-	-	153	149	260
50.70.211.02.4105	Health Insurance	-	-	10,947	11,481	11,830
50.70.211.02.4106	Life Insurance	-	-	21	22	20
50.70.211.02.4107	Dental Insurance	-	-	487	509	520
50.70.211.02.4112	Vision Insurance	-	-	159	158	160
50.70.211.02.4116	Disability Insurance	-	-	52	58	60
50.70.262.08.5363	Downtown Design Study	-	-	5,000	-	-
50.70.262.08.5850	Payment of Developer Funds	-	-	-	16,123	-
50.70.669.36.7510	Richfield Road Bridge Construction	119,611	-	-	-	-
50.75.606.14.5626	Maintenance Projects	49,186	72,814	52,000	250,000	100,000
50.75.607.14.5501	Restoration Program	1,412,252	1,353,466	672,061	1,175,910	879,260
50.75.607.14.5507	Restoration-County Road District	-	-	-	-	-
50.75.607.14.5621	Asphalt-Street Repairs	-	-	113,018	79,695	80,000
50.75.607.14.5622	Gravel/Rock-Street Repairs	-	-	10,669	10,033	10,000
50.75.607.14.5641	Paint-Street Marking	-	-	32,686	29,292	30,000
50.75.607.14.5663	Chemicals-Storm Drainage	-	-	26,921	29,055	30,000
50.76.623.36.7501	I35/M291 Interchange Engineering	640,464	7,413	1,556	-	-
50.76.623.36.7510	I35/M291 Interchange Construction	-	-	-	-	-
50.76.626.36.7501	Flintlock Engineering	176,412	22,426	-	-	-
50.76.626.36.7506	Flintlock Appraisal Services	4,000	-	-	-	-
50.77.653.08.7522	NPDES Expenses	12,168	8,655	7,875	18,500	15,000
50.77.653.36.7510	Capital Stormwater Improvements	251,706	-	56,822	501,605	254,600
50.77.673.36.7510	Manor Hill Construction Contract	23,980	205,599	-	-	-
50.79.259.36.7501	Neighborhood Project Engineering Design	-	69,130	115,462	-	-
50.79.261.36.7510	Ruth Ewing Construction Contract	175,443	-	-	-	-
50.79.261.36.7597	Ruth Ewing Public System Improvements	55,595	-	-	-	-

YEAR 2016 BUDGET DETAIL  
CAPITAL SALES TAX FUND (continued)

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
50.79.859.36.7501	Heartland Meadows Engineering	5,686	44,337	298,023	-	-
50.79.859.36.7510	Heartland Meadows Construction	106,539	-	-	-	-
50.79.859.36.7515	Heartland Meadows Proj Contingencies	21,262	9,872	6,530	-	-
50.95.140.24.6001	Principal-I35/M291	-	105,000	85,000	90,000	90,000
50.95.140.24.6003	Principal-Liberty Dr	-	70,000	55,000	60,000	60,000
50.95.140.24.6004	Principal-Neighborhood Project	-	175,000	160,000	165,000	170,000
50.95.140.24.6005	Principal-Public Works	-	40,000	30,000	30,000	35,000
50.95.140.24.6006	Lease Principal-Public Works	-	40,187	41,376	42,341	43,330
50.95.140.24.6008	Principal-Special Obligation Bond	-	-	3,519	6,159	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	53,000
50.95.140.24.6013	Interest-Liberty Dr	-	44,281	52,221	37,150	35,050
50.95.140.24.6014	Interest-Neighborhood Project	-	64,464	86,528	80,853	42,300
50.95.140.24.6015	Interest-Public Works	-	24,401	21,550	20,500	19,350
50.95.140.24.6016	Lease Interest	-	4,923	2,427	3,019	3,080
50.95.140.24.6018	Interest-Special Obligation	-	31,364	1,856	1,848	1,660
50.95.140.24.6020	Interest-Franklin Street	-	-	-	32,678	65,130
50.95.140.24.6021	Debt Serv Fees-MAMU	250	265	376	-	-
50.95.140.24.6024	Cost of Issuance - 2012 Bond	73,756	227	-	-	-
50.95.140.42.5992	Interfund Transfer-General	-	-	-	-	103,010
TOTALS		<u>\$ 3,644,083</u>	<u>\$ 2,876,601</u>	<u>\$ 2,387,774</u>	<u>\$ 3,187,095</u>	<u>\$ 2,551,730</u>

City of Liberty, Missouri  
Special Obligation Bonds  
Series 2012

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Amount Issued: \$211,104.33

Date Issued: August 30, 2012

Purpose: Street Sweeper

Year	Interest Rate	August 1		Total Payment	Bond Balance
		Principal	Interest		
2012					\$ 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
<b>2016</b>	<b>2.33%</b>	<b>43,182.50</b>	<b>2,037.52</b>	<b>45,220.02</b>	<b>44,189.52</b>
2017	2.33%	44,189.52	1,030.50	45,220.02	-
<b>TOTALS</b>		<b>\$ 211,104.33</b>	<b>\$ 14,995.78</b>	<b>\$ 226,100.11</b>	

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

Amount Issued: \$2,005,000

Date Issued: August 01, 2012

Purpose: I35/M291 Project

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2012						\$ 2,005,000
2013		105,000	36,528.33	30,450	171,978.33	1,900,000
2014		85,000	30,450.00	28,750	144,200.00	1,815,000
2015		90,000	28,750.00	27,400	146,150.00	1,725,000
<b>2016</b>		<b>90,000</b>	<b>27,400.00</b>	<b>25,600</b>	<b>143,000.00</b>	<b>1,635,000</b>
2017		95,000	25,600.00	24,175	144,775.00	1,540,000
2018		95,000	24,175.00	22,750	141,925.00	1,445,000
2019		100,000	22,750.00	21,250	144,000.00	1,345,000
2020		105,000	21,250.00	19,675	145,925.00	1,240,000
2021		105,000	19,675.00	17,575	142,250.00	1,135,000
2022		110,000	17,575.00	15,375	142,950.00	1,025,000
2023		115,000	15,375.00	13,650	144,025.00	910,000
2024		120,000	13,650.00	11,850	145,500.00	790,000
2025		120,000	11,850.00	10,050	141,900.00	670,000
2026		125,000	10,050.00	8,175	143,225.00	545,000
2027		130,000	8,175.00	6,225	144,400.00	415,000
2028		135,000	6,225.00	4,200	145,425.00	280,000
2029		140,000	4,200.00	2,100	146,300.00	140,000
2030		140,000	2,100.00	-	142,100.00	-
<b>TOTALS</b>		<b>\$ 2,005,000</b>	<b>\$ 325,778.33</b>	<b>\$ 289,250</b>	<b>\$ 2,620,028.33</b>	

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

Amount Issued: \$1,325,000

Date Issued: August 01, 2012

Purpose: Liberty Drive Project

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2012						\$ 1,325,000
2013		70,000	24,155.83	20,125	114,280.83	1,255,000
2014		55,000	20,125.00	19,025	94,150.00	1,200,000
2015		60,000	19,025.00	18,125	97,150.00	1,140,000
<b>2016</b>		<b>60,000</b>	<b>18,125.00</b>	<b>16,925</b>	<b>95,050.00</b>	<b>1,080,000</b>
2017		60,000	16,925.00	16,025	92,950.00	1,020,000
2018		65,000	16,025.00	15,050	96,075.00	955,000
2019		65,000	15,050.00	14,075	94,125.00	890,000
2020		65,000	14,075.00	13,100	92,175.00	825,000
2021		70,000	13,100.00	11,700	94,800.00	755,000
2022		75,000	11,700.00	10,200	96,900.00	680,000
2023		75,000	10,200.00	9,075	94,275.00	605,000
2024		80,000	9,075.00	7,875	96,950.00	525,000
2025		80,000	7,875.00	6,675	94,550.00	445,000
2026		85,000	6,675.00	5,400	97,075.00	360,000
2027		85,000	5,400.00	4,125	94,525.00	275,000
2028		90,000	4,125.00	2,775	96,900.00	185,000
2029		90,000	2,775.00	1,425	94,200.00	95,000
2030		95,000	1,425.00	-	96,425.00	-
<b>TOTALS</b>		<b>\$ 1,325,000</b>	<b>\$ 215,855.83</b>	<b>\$ 191,700</b>	<b>\$ 1,732,555.83</b>	

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

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Amount Issued: \$1,830,000

Date Issued: August 01, 2012

Purpose: Neighborhood Projects & Contingencies

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2012						\$ 1,830,000
2013		175,000	35,939.17	28,525	239,464.17	1,655,000
2014		160,000	28,525.00	25,325	213,850.00	1,495,000
2015		165,000	25,325.00	22,850	213,175.00	1,330,000
<b>2016</b>		<b>170,000</b>	<b>22,850.00</b>	<b>19,450</b>	<b>212,300.00</b>	<b>1,160,000</b>
2017		180,000	19,450.00	16,750	216,200.00	980,000
2018		185,000	16,750.00	13,975	215,725.00	795,000
2019		190,000	13,975.00	11,125	215,100.00	605,000
2020		195,000	11,125.00	8,200	214,325.00	410,000
2021		200,000	8,200.00	4,200	212,400.00	210,000
2022		210,000	4,200.00	-	214,200.00	-
<b>TOTALS</b>		<b>\$ 1,830,000</b>	<b>\$ 186,339.17</b>	<b>\$ 150,400</b>	<b>\$ 2,166,739.17</b>	

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

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Amount Issued: \$730,000.

Date Issued: August 01, 2012

Purpose: Public Works Facility Land Acquisition

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2012						\$ 730,000
2013		40,000	13,326.39	11,075	64,401.39	690,000
2014		30,000	11,075.00	10,475	51,550.00	660,000
2015		30,000	10,475.00	10,025	50,500.00	630,000
<b>2016</b>		<b>35,000</b>	<b>10,025.00</b>	<b>9,325</b>	<b>54,350.00</b>	<b>595,000</b>
2017		35,000	9,325.00	8,800	53,125.00	560,000
2018		35,000	8,800.00	8,275	52,075.00	525,000
2019		35,000	8,275.00	7,750	51,025.00	490,000
2020		40,000	7,750.00	7,150	54,900.00	450,000
2021		40,000	7,150.00	6,350	53,500.00	410,000
2022		40,000	6,350.00	5,550	51,900.00	370,000
2023		40,000	5,550.00	4,950	50,500.00	330,000
2024		45,000	4,950.00	4,275	54,225.00	285,000
2025		45,000	4,275.00	3,600	52,875.00	240,000
2026		45,000	3,600.00	2,925	51,525.00	195,000
2027		45,000	2,925.00	2,250	50,175.00	150,000
2028		50,000	2,250.00	1,500	53,750.00	100,000
2029		50,000	1,500.00	750	52,250.00	50,000
2030		50,000	750.00	-	50,750.00	-
<b>TOTALS</b>		<b>\$ 730,000</b>	<b>\$ 118,351.39</b>	<b>\$ 105,025</b>	<b>\$ 953,376.39</b>	

City of Liberty, Missouri  
 General Obligation Bonds  
 Series 2013

Amount Issued: \$2,075,000

Date Issued: December 19, 2013

Purpose: Franklin Street Project

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2013						\$ 2,075,000
2014	3.00%	-	13,071.00	32,677.50	45,748.50	2,075,000
2015	3.00%	-	32,677.50	32,677.50	65,355.00	2,075,000
<b>2016</b>	<b>3.00%</b>	<b>15,000</b>	<b>32,677.50</b>	<b>32,452.50</b>	<b>80,130.00</b>	<b>2,060,000</b>
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	-
<b>TOTALS</b>		<b>\$ 2,075,000</b>	<b>\$ 351,411.00</b>	<b>\$ 338,340.00</b>	<b>\$ 2,764,751.00</b>	

City of Liberty, Missouri  
Special Obligation Bonds  
Series 2013

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Amount Issued: \$65,110

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Public Works

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payment	Bond Balance
2013						\$ 65,110
2014	3.00%	879	3,519	977	5,375	61,591
2015	3.00%	924	6,159	924	8,007	55,432
<b>2016</b>	<b>3.00%</b>	<b>831</b>	<b>6,159</b>	<b>831</b>	<b>7,821</b>	<b>49,273</b>
2017	3.00%	739	6,379	739	7,857	42,894
2018	3.00%	643	6,599	643	7,885	36,295
2019	3.00%	544	6,819	544	7,907	29,476
2020	3.00%	442	7,039	442	7,923	22,437
2021	3.00%	337	7,259	337	7,933	15,178
2022	3.00%	228	7,479	228	7,935	7,699
2023	3.00%	115	7,699	115	7,929	-
<b>TOTALS</b>		<b>\$ 5,682</b>	<b>\$ 65,110</b>	<b>\$ 5,780</b>	<b>\$ 76,572</b>	

City of Liberty, Missouri  
Transportation Sales Tax Fund  
Fiscal Year 2016

	2014 Actual	2015 Forecast	2016 Budget
Beginning Fund Balance	\$ 5,663,166	\$ 1,062,662	\$ 919,320
<b>Revenues</b>			
Transportation Sales Tax	2,104,315	2,230,710	2,373,320
Sales Tax Transfer	(286,756)	(284,770)	(334,820)
Roadway Development Tax-Residential	18,841	20,000	-
Roadway Development Tax-Commercial	12,884	20,000	-
Roadway Development Tax-Industrial	4,786	-	-
Interest	4,357	6,000	-
Interest Restricted	12	-	-
Miscellaneous Income	626	-	-
<b>Total Revenues</b>	<b>1,859,065</b>	<b>1,991,940</b>	<b>2,038,500</b>
<b>Total Resources</b>	<b>7,522,231</b>	<b>3,054,602</b>	<b>2,957,820</b>
<b>Expenditures</b>			
<b>Debt Service</b>			
Road Development Bond Principal	1,470,000	1,510,000	1,355,000
Road Development Bond Interest	220,397	207,560	187,360
Service Fees	213	500	500
<b>Total Debt Service</b>	<b>1,690,610</b>	<b>1,718,060</b>	<b>1,542,860</b>
<b>Pay-As-You-Go</b>			
Legal Fees	-	1,482	-
South Liberty Interchange Payment to MoDOT	4,200,000	-	-
City Landscaping Funds-Parks	13,659	15,000	15,000
City Landscaping Funds-Transfer to Parks	-	5,000	5,000
City Transportation Enhancement Funds	1,500	98,500	50,000
KCATA Bus Service	41,000	43,220	47,850
<b>Total Capital Outlay</b>	<b>4,256,159</b>	<b>163,202</b>	<b>117,850</b>
<b>Transfers Out</b>			
Transfers Out-General Fund	512,800	254,020	103,010
Transfer to Eco/Devo Sales Tax Fund for SLP2	-	-	430,000
<b>Total Transfers</b>	<b>512,800</b>	<b>254,020</b>	<b>533,010</b>
<b>Total Project Expenditures and Transfers</b>	<b>6,459,569</b>	<b>2,135,282</b>	<b>2,193,720</b>
<b>Total Revenue Over/(Under) Expenditures</b>	<b>(4,600,504)</b>	<b>(143,342)</b>	<b>(155,220)</b>
<b>Ending Fund Balance</b>	<b>\$ 1,062,662</b>	<b>\$ 919,320</b>	<b>\$ 764,100</b>

YEAR 2016 BUDGET DETAIL  
TRANSPORTATION SALES TAX FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
52.10.3025	Transportation Sales Tax	\$ 1,818,791	\$ 1,913,040	\$ 2,104,315	\$ 2,230,710	\$ 2,373,320
52.10.3029	Sales Tax Transfers	(248,728)	(254,654)	(286,756)	(284,770)	(334,820)
52.10.3041	Roadway-Residential Tax	10,068	18,244	18,841	20,000	-
52.10.3042	Roadway-Commercial Tax	243,999	52,096	12,884	20,000	-
52.10.3043	Roadway-Industrial Tax	-	-	4,786	-	-
52.50.3301	Interest Earnings	1,226	1,356	4,357	6,000	-
52.50.3302	Interest Earnings Reserve	12	9	12	-	-
52.50.3303	Accrued Bond Interest	-	1	-	-	-
52.70.3791	Miscellaneous Income	-	-	626	-	-
52.70.3794	Bond Proceeds	55,439	4,256,024	-	-	-
TOTALS		<u>\$ 1,880,807</u>	<u>\$ 5,986,116</u>	<u>\$ 1,859,065</u>	<u>\$ 1,991,940</u>	<u>\$ 2,038,500</u>
EXPENDITURES						
52.60.420.14.5583	Parks Maint-Landscaping	\$ -	\$ -	\$ 13,659	\$ 15,000	\$ 15,000
52.60.420.42.5996	Interfund Transfer-Parks	-	-	-	5,000	5,000
52.70.611.08.5311	Legal Fees	-	-	-	1,482	-
52.70.611.08.5346	Financial Services	-	761	-	-	-
52.70.611.24.6001	Principal Payments	700,000	1,405,000	1,470,000	1,510,000	1,385,000
52.70.611.24.6011	Bond Interest	185,675	199,586	220,397	207,560	157,360
52.70.611.24.6021	Debt Service Fees	496	168	213	500	500
52.70.611.24.6024	Cost of Issuance	53,756	57,821	-	-	-
52.76.624.36.7510	I35/M291-Construction	-	-	4,200,000	-	-
52.95.140.08.5420	Transportation Enhancement	-	-	1,500	98,500	50,000
52.95.140.42.5992	Transfer Out-General Fund	-	-	512,800	254,020	103,010
52.95.140.42.5994	Transfer Out-Eco/Devo	-	-	-	-	430,000
52.95.141.08.5399	KC Express Bus Service	47,843	42,190	41,000	43,220	47,850
TOTALS		<u>\$ 987,771</u>	<u>\$ 1,705,525</u>	<u>\$ 6,459,569</u>	<u>\$ 2,135,282</u>	<u>\$ 2,193,720</u>

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

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Amount Issued: \$4,340,000

Date Issued: August 01, 2012

Purpose: Refunding Series 2005 Roadway & Transportation Improvements

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2012						\$ 4,340,000
2013		5,000	88,936.11	79,150.00	173,086.11	4,335,000
2014		1,470,000	79,150.00	49,750.00	1,598,900.00	2,865,000
2015		1,510,000	49,750.00	27,100.00	1,586,850.00	1,355,000
<b>2016</b>		<b>1,355,000</b>	<b>27,100.00</b>	-	<b>1,382,100.00</b>	-
<b>TOTALS</b>		<b>\$ 4,340,000</b>	<b>\$ 244,936.11</b>	<b>\$ 156,000.00</b>	<b>\$ 4,740,936.11</b>	

City of Liberty, Missouri  
 General Obligation Bonds  
 Series 2013

Amount Issued: \$4,150,000

Date Issued: December 19, 2013

Purpose: South Liberty Interchange Project

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2013						\$ 4,150,000
2014		-	26,142.00	65,355.00	91,497.00	4,150,000
2015		-	65,355.00	65,355.00	130,710.00	4,150,000
<b>2016</b>	<b>3.00%</b>	<b>30,000</b>	<b>65,355.00</b>	<b>64,905.00</b>	<b>160,260.00</b>	<b>4,120,000</b>
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	-
<b>TOTALS</b>		<b>\$ 4,150,000</b>	<b>\$ 702,784.50</b>	<b>676,642.50</b>	<b>\$ 5,529,427.00</b>	

City of Liberty, Missouri  
Park Sales Tax Fund  
Fiscal Year 2016

	2014 Actual	2015 Forecast	2016 Budget
Beginning Fund Balance	\$ 324,615	\$ 553,566	\$ 486,931
<b>Revenues</b>			
Sales Tax	\$ 1,055,441	\$ 1,096,730	\$ 1,186,660
Sales Tax Transfers	(140,359)	(151,264)	(167,410)
MO Dept. of Conservation Grant	-	58,500	-
Healthy Communities Local Grant	15,000	15,000	-
Interest	1,476	2,005	1,000
Sale of Public Property	-	10,250	-
Miscellaneous Income	16	2,750	-
<b>Total Revenues</b>	<b>\$ 931,575</b>	<b>\$ 1,033,971</b>	<b>\$ 1,020,250</b>
<b>Total Resources</b>	<b>\$ 1,256,190</b>	<b>\$ 1,587,537</b>	<b>\$ 1,507,181</b>
<b>Expenditures</b>			
Park Fund Transfer-Parks	\$ 190,099	\$ 177,322	\$ 260,120
Park Fund Transfer-Community Center	106,072	99,549	4,660
Park Fund Transfer-Sports Complex	62,252	218,076	103,110
2015 Special Obligation Bond Interest	-	-	80,000
2015 Special Obligation Bond Principal	-	-	34,240
Community Center Lease Interest	23,313	19,800	15,000
Community Center Lease Principal	158,000	160,000	160,000
Financial Services	217	-	-
Community Center Feasibility Study	4,800	-	-
Healthy Communities Project	25,000	25,000	-
Trail System Maintenance	-	128,420	50,000
Clay Ridge Trail Connection	13,315	-	-
Project: Trail Design and Costing	-	75,000	-
Project: LCC Flooring Replacement	-	70,200	-
Project: Land Acquisition (neighborhood park)	-	42,049	-
Project: Bennett and City Park Planning	-	39,000	-
Vehicles	-	27,570	-
Sportsfield Equipment	-	18,620	52,000
Capital Equipment	119,557	-	47,500
Capital Sales Tax Fund Repayment	-	-	95,000
<b>Total Expenditures</b>	<b>\$ 702,625</b>	<b>\$ 1,100,606</b>	<b>\$ 901,630</b>
<b>Revenues Over/(Under) Expenditures</b>	<b>228,951</b>	<b>(66,635)</b>	<b>118,620</b>
<b>Ending Fund Balance</b>	<b>\$ 553,566</b>	<b>\$ 486,931</b>	<b>\$ 605,551</b>

City of Liberty, Missouri  
Park Sales Tax Bond Fund  
Fiscal Year 2016

	2015 Forecast	2016 Budget	2017 Projection	2018 Projection
Beginning Fund Balance	\$ -	\$ 1,383,198	\$ 813,198	\$ 213,198
Bond Proceeds	\$ 1,403,290	\$ -	\$ -	\$ -
Expenditures				
SO Projects:				
Sports Complex Field Improvements	\$ -	\$ 220,000	\$ -	\$ -
Trail Entry Reconstruction	-	50,000	-	-
FBSC Shade and Fountains	-	95,000	-	-
Operations Facility, Phase I	-	-	150,000	-
LCC Audio/Lighting Replacement	-	105,000	-	-
Stocksdale Park Restroom	-	100,000	-	-
Sprayground Replacement	-	-	200,000	-
Soccer Venue Improvements	-	-	250,000	-
Playground Addition	-	-	-	100,000
Project Contingencies	-	-	-	113,198
Total Expenditures	<u>\$ -</u>	<u>\$ 570,000</u>	<u>\$ 600,000</u>	<u>\$ 213,198</u>
Bond Cost of Issuance	\$ 20,092	\$ -	\$ -	\$ -
Total Costs	\$ 20,092	\$ 570,000	\$ 600,000	\$ 213,198
Proceeds Favorable/(Unfavorable) to Expenditures	<u>\$ 1,383,198</u>	<u>\$ (570,000)</u>	<u>\$ (600,000)</u>	<u>\$ (213,198)</u>
Ending Fund Balance	<u><u>\$ 1,383,198</u></u>	<u><u>\$ 813,198</u></u>	<u><u>\$ 213,198</u></u>	<u><u>\$ -</u></u>

YEAR 2016 BUDGET DETAIL

PARK SALES TAX FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
54.10.3027	Parks Sales Tax	\$ 910,090	\$ 956,429	\$ 1,055,441	\$ 1,096,730	\$ 1,186,660
54.10.3029	Sales Tax Transfers	(121,365)	(124,329)	(140,359)	(151,264)	(167,410)
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	422	503	1,476	2,005	1,000
54.70.3641	Sales of Public Property	-	-	-	10,250	-
54.70.3791	Miscellaneous Income	-	-	16	2,750	-
54.70.3794	Bond Proceeds	-	860,506	-	-	-
TOTALS		<u>\$ 831,919</u>	<u>\$ 1,708,108</u>	<u>\$ 931,575</u>	<u>\$ 1,033,971</u>	<u>\$ 1,020,250</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	-	-	-	39,000	-
54.60.415.08.5399	Miscellaneous Fees	9,600	14,400	4,800	-	-
54.60.415.24.6008	Debt Service Principal-Sp Oblig Bond	-	-	-	-	80,000
54.60.415.24.6018	Debt Service Interest-Sp Oblig Bond	-	-	-	-	34,240
54.60.415.42.5996	Interfund Transfer-Parks	450,000	211,068	190,099	177,322	260,120
54.60.415.42.5997	Interfund Transfer-Community Center	-	78,029	106,072	99,549	4,660
54.60.415.42.5998	Interfund Transfer-Sports Complex	-	79,406	62,252	218,076	103,110
54.60.419.36.7201	Capital Equipment-Maintenance	-	-	119,557	-	47,500
54.60.419.36.7302	Park Operations-Trails & Road Repairs	-	-	-	145,200	-
54.60.420.14.5575	Maintenance Trails & Roads	-	-	-	128,420	50,000
54.60.420.36.7101	Vehicles	-	-	-	27,570	-
54.60.420.36.7302	Trails & Road Repairs	-	-	13,315	-	-
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	-	-	-	42,049	-
54.60.436.36.7510	Playground Equipment	36,285	-	-	-	-
54.60.458.36.7201	Capital Equipment	-	-	-	18,620	52,000
54.60.458.36.7303	General Park Improvements	29,576	-	-	-	-
54.60.460.36.7206	Theater Equipment	-	-	-	-	105,000
54.60.460.36.7308	Stocksdale Park Improvements	-	-	-	-	100,000
54.60.460..6.7320	FBSC Improvements	-	-	-	-	365,000
54.60.491.08.5346	Financial Services	-	186	118	-	-
54.60.491.14.5581	Capital Sales Tax Fund Repayment	-	-	-	-	95,000
54.60.491.24.6001	Debt Service Principal	-	-	158,000	160,000	160,000
54.60.491.24.6011	Debt Service Interest	-	-	23,313	19,800	15,000
54.60.491.24.6021	Debt Service Fees	-	-	99	-	-
54.60.491.24.6024	Cost of Issuance	-	15,777	-	-	-
54.60.491.36.7402	Community Center Bldg Improvements	-	188,000	-	-	-
54.60.491.41.5395	Community Center Lease	198,742	1,042,745	-	-	-
TOTALS		<u>\$ 766,192</u>	<u>\$ 1,727,637</u>	<u>\$ 702,625</u>	<u>\$ 1,100,606</u>	<u>\$ 1,471,630</u>

City of Liberty, Missouri  
Special Obligation Bonds  
Series 2013

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Amount Issued: \$818,000

Date Issued: December 19, 2013

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

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payment	Bond Balance
2013						\$ 818,000
2014	3.00%	11,043	158,000	12,270	181,313	660,000
2015	3.00%	9,900	160,000	9,900	179,800	500,000
<b>2016</b>	<b>3.00%</b>	<b>7,500</b>	<b>160,000</b>	<b>7,500</b>	<b>175,000</b>	<b>340,000</b>
2017	3.00%	5,100	170,000	5,100	180,200	170,000
2018	3.00%	2,550	170,000	2,550	175,100	-
<b>TOTALS</b>		<b>\$ 36,093</b>	<b>\$ 818,000</b>	<b>\$ 37,320</b>	<b>\$ 891,413</b>	

City of Liberty, Missouri  
Special Obligation Bonds  
Series 2015

Amount Issued: \$1,395,000

Date Issued: October 29, 2015

Purpose: Park Projects

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2015						\$ 1,395,000
<b>2016</b>	<b>2.000%</b>	<b>80,000</b>	<b>17,615.46</b>	<b>16,621.88</b>	<b>114,237.34</b>	<b>1,315,000</b>
2017	2.000%	85,000	16,621.88	15,771.88	117,393.76	1,230,000
2018	2.000%	90,000	15,771.88	14,871.88	120,643.76	1,140,000
2019	2.000%	90,000	14,871.88	13,971.88	118,843.76	1,050,000
2020	2.000%	90,000	13,971.88	13,071.88	117,043.76	960,000
2021	2.000%	90,000	13,071.88	12,171.88	115,243.76	870,000
2022	2.000%	90,000	12,171.88	11,271.88	113,443.76	780,000
2023	2.125%	85,000	11,271.88	10,368.76	106,640.64	695,000
2024	2.375%	85,000	10,368.76	9,359.38	104,728.14	610,000
2025	2.500%	85,000	9,359.38	8,296.88	102,656.26	525,000
2026	3.000%	65,000	8,296.88	7,321.88	80,618.76	460,000
2027	3.000%	65,000	7,321.88	6,346.88	78,668.76	395,000
2028	3.000%	65,000	6,346.88	5,371.88	76,718.76	330,000
2029	3.000%	70,000	5,371.88	4,321.88	79,693.76	260,000
2030	3.125%	75,000	4,321.88	3,150.00	82,471.88	185,000
2031	3.250%	35,000	3,150.00	2,581.25	40,731.25	150,000
2032	3.375%	35,000	2,581.25	1,990.63	39,571.88	115,000
2033	3.375%	35,000	1,990.63	1,400.00	38,390.63	80,000
2034	3.500%	40,000	1,400.00	700.00	42,100.00	40,000
2035	3.500%	40,000	700.00	-	40,700.00	-
<b>TOTALS</b>		<b>\$ 1,395,000</b>	<b>\$ 176,578.04</b>	<b>\$ 158,962.58</b>	<b>\$ 1,730,540.62</b>	

City of Liberty, Missouri  
Economic Development Fund  
Fiscal Year 2016

	2014 Actual	2015 Forecast	2016 Budget
Beginning Fund Balance	\$ -	\$ -	\$ 958,053
Revenues			
Eco/Dev Sales Tax	\$ -	\$ 1,050,950	\$ 1,779,990
Interest Earnings	-	-	-
Bond Proceeds	-	-	-
Transfers In	-	-	430,000
Total Revenues	<u>\$ -</u>	<u>\$ 1,050,950</u>	<u>\$ 2,209,990</u>
Total Resources	<u>\$ -</u>	<u>\$ 1,050,950</u>	<u>\$ 3,168,043</u>
Expenditures			
LEDC			
Health Insurance	\$ -	\$ 12,817	\$ 15,970
Dental Insurance	-	360	-
Vision Insurance	-	220	-
Partnership-Community Growth	-	55,000	56,650
Total LEDC Expenditures	<u>\$ -</u>	<u>\$ 68,397</u>	<u>\$ 72,620</u>
Administrative Expenditures			
Eco/Devo Manager's Office	\$ -	\$ -	\$ 202,780
Other Fees	-	24,500	-
Total Administrative Expenditures	<u>\$ -</u>	<u>\$ 24,500</u>	<u>\$ 202,780</u>
Debt Service Expenditures			
GO Bond Principal-SLP	\$ -	\$ -	\$ 470,000
GO Bond Interest-SLP	-	-	432,780
SO Bond Principal-SLP	-	-	415,000
SO Bond Interest-SLP	-	-	284,990
SO Bond Principal-Downtown	-	-	200,000
SO Bond Interest-Downtown	-	-	138,190
Total Debt Service	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,940,960</u>
Total Expenditures	<u>\$ -</u>	<u>\$ 92,897</u>	<u>\$ 2,216,360</u>
Revenue Over(Under) Expenditures	<u>\$ -</u>	<u>\$ 958,053</u>	<u>\$ (6,370)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ 958,053</u>	<u>\$ 951,683</u>

City of Liberty, Missouri  
Economic Development Bond Fund  
Fiscal Year 2016

	<u>2014 Actual</u>	<u>2015 Forecast</u>	<u>2016 Budget</u>
Beginning Fund Balance	\$ -	\$ -	\$ 26,645,290
Total Bond Proceeds	<u>\$ -</u>	<u>\$ 28,961,550</u>	<u>\$ -</u>
Expenditures			
South Liberty Parkway	\$ -	\$ 1,520,000	\$ 16,480,000
Downtown	-	350,000	4,650,000
Cost of Issuance	-	446,260	-
Total Bond Expenditures	<u>\$ -</u>	<u>\$ 2,316,260</u>	<u>\$ 21,130,000</u>
Proceeds Favorable/(Unfavorable) to Expenditures	<u>\$ -</u>	<u>\$ 26,645,290</u>	<u>\$ (21,130,000)</u>
Ending Fund Balance	<u><u>\$ -</u></u>	<u><u>\$ 26,645,290</u></u>	<u><u>\$ 5,515,290</u></u>

YEAR 2016 BUDGET DETAIL  
ECONOMIC DEVELOPMENT FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
56.10.3026	Sales Taxes	\$ -	\$ -	\$ -	\$ 1,050,950	\$ 1,779,990
56.80.3810	Transfers In	-	-	-	-	430,000
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,050,950</u>	<u>\$ 2,209,990</u>
EXPENDITURES						
56.70.622.24.6001	GO Bond Principal-SLP	\$ -	\$ -	\$ -	\$ -	\$ 885,000
56.70.622.24.6011	GO Bond Interest-SLP	-	-	-	-	717,770
56.70.622.36.7509	Relocation Costs-SLP Bond	-	-	-	-	1,180,000
56.70.622.36.7510	Construction Contract-SLP Bond	-	-	-	-	15,300,000
56.70.630.02.4105	Health Insurance-LEDC	-	-	-	-	15,970
56.70.630.08.5365	Other Eco/Dev Fees	-	-	-	-	202,780
56.70.630.24.6024	Cost of Issuance	-	-	-	-	-
56.70.630.36.7510	Construction Contract	-	-	-	-	-
56.70.630.38.5822	Partnership-Community Growth	-	-	-	-	56,650
56.70.631.24.6001	GO Bond Principal-Downtown	-	-	-	-	200,000
56.70.631.24.6011	GO Bond Interest-Downtown	-	-	-	-	138,190
56.70.631.36.7501	Engineering Design-Downtown	-	-	-	-	115,000
56.70.631.36.7504	Project Testing Fees-Downtown	-	-	-	-	35,000
56.70.631.36.7510	Construction Contract-Downtown	-	-	-	-	4,500,000
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,346,360</u>

City of Liberty, Missouri  
General Obligation Bonds  
Series 2015

Amount Issued: \$12,985,000

Date Issued: August 27, 2015

Purpose: South Liberty Parkway Project

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2015						\$ 12,985,000
<b>2016</b>	<b>5.000%</b>	<b>470,000</b>	<b>224,678.06</b>	<b>208,043.75</b>	<b>902,721.81</b>	<b>12,515,000</b>
2017	5.000%	485,000	208,043.75	195,918.75	888,962.50	12,030,000
2018	4.000%	500,000	195,918.75	185,918.75	881,837.50	11,530,000
2019	4.000%	515,000	185,918.75	175,618.75	876,537.50	11,015,000
2020	3.000%	530,000	175,618.75	167,668.75	873,287.50	10,485,000
2021	3.000%	550,000	167,668.75	159,418.75	877,087.50	9,935,000
2022	3.500%	565,000	159,418.75	149,531.25	873,950.00	9,370,000
2023	2.000%	585,000	149,531.25	143,681.25	878,212.50	8,785,000
2024	3.500%	600,000	143,681.25	133,181.25	876,862.50	8,185,000
2025	3.000%	620,000	133,181.25	123,881.25	877,062.50	7,565,000
2026	3.000%	640,000	123,881.25	114,281.25	878,162.50	6,925,000
2027	4.000%	660,000	114,281.25	101,081.25	875,362.50	6,265,000
2028	4.000%	685,000	101,081.25	87,381.25	873,462.50	5,580,000
2029	3.000%	710,000	87,381.25	76,731.25	874,112.50	4,870,000
2030	3.000%	735,000	76,731.25	65,706.25	877,437.50	4,135,000
2031	3.125%	760,000	65,706.25	53,831.25	879,537.50	3,375,000
2032	3.125%	795,000	53,831.25	41,409.38	890,240.63	2,580,000
2033	3.125%	825,000	41,409.38	28,518.75	894,928.13	1,755,000
2034	3.250%	860,000	28,518.75	14,543.75	903,062.50	895,000
2035	3.250%	895,000	14,543.75	-	909,543.75	-
<b>TOTALS</b>		<b>\$ 12,985,000</b>	<b>\$ 2,451,024.94</b>	<b>\$ 2,226,346.88</b>	<b>\$ 17,662,371.82</b>	

City of Liberty, Missouri  
Special Obligation Bonds  
Series 2015

Amount Issued: \$10,480,000

Date Issued: October 29, 2015

Purpose: South Liberty Parkway Project

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2015						\$ 10,480,000
<b>2016</b>	<b>2.000%</b>	<b>415,000</b>	<b>145,366.18</b>	<b>139,618.75</b>	<b>699,984.93</b>	<b>10,065,000</b>
2017	2.000%	425,000	139,618.75	135,368.75	699,987.50	9,640,000
2018	2.000%	430,000	135,368.75	131,068.75	696,437.50	9,210,000
2019	2.000%	440,000	131,068.75	126,668.75	697,737.50	8,770,000
2020	2.000%	450,000	126,668.75	122,168.75	698,837.50	8,320,000
2021	2.000%	460,000	122,168.75	117,568.75	699,737.50	7,860,000
2022	2.000%	465,000	117,568.75	112,918.75	695,487.50	7,395,000
2023	2.125%	475,000	112,918.75	107,871.88	695,790.63	6,920,000
2024	2.375%	485,000	107,871.88	102,112.50	694,984.38	6,435,000
2025	2.500%	500,000	102,112.50	95,862.50	697,975.00	5,935,000
2026	3.000%	515,000	95,862.50	88,137.50	699,000.00	5,420,000
2027	3.000%	530,000	88,137.50	80,187.50	698,325.00	4,890,000
2028	3.000%	545,000	80,187.50	72,012.50	697,200.00	4,345,000
2029	3.000%	560,000	72,012.50	63,612.50	695,625.00	3,785,000
2030	3.125%	580,000	63,612.50	54,550.00	698,162.50	3,205,000
2031	3.250%	600,000	54,550.00	44,800.00	699,350.00	2,605,000
2032	3.375%	620,000	44,800.00	34,337.50	699,137.50	1,985,000
2033	3.375%	640,000	34,337.50	23,537.50	697,875.00	1,345,000
2034	3.500%	660,000	23,537.50	11,987.50	695,525.00	685,000
2035	3.500%	685,000	11,987.50	-	696,987.50	-
<b>TOTALS</b>		<b>\$ 10,480,000</b>	<b>\$ 1,809,756.81</b>	<b>\$ 1,664,390.63</b>	<b>\$ 13,954,147.44</b>	

City of Liberty, Missouri  
Special Obligation Bonds  
Series 2015

Amount Issued: \$5,080,000

Date Issued: October 29, 2015

Purpose: Downtown Square Project

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2015						\$ 5,080,000
<b>2016</b>	<b>2.000%</b>	<b>200,000</b>	<b>70,477.60</b>	<b>67,703.13</b>	<b>338,180.73</b>	<b>4,880,000</b>
2017	2.000%	205,000	67,703.13	65,653.13	338,356.26	4,675,000
2018	2.000%	210,000	65,653.13	63,553.13	339,206.26	4,465,000
2019	2.000%	215,000	63,553.13	61,403.13	339,956.26	4,250,000
2020	2.000%	220,000	61,403.13	59,203.13	340,606.26	4,030,000
2021	2.000%	220,000	59,203.13	57,003.13	336,206.26	3,810,000
2022	2.000%	225,000	57,003.13	54,753.13	336,756.26	3,585,000
2023	2.125%	230,000	54,753.13	52,309.38	337,062.51	3,355,000
2024	2.375%	235,000	52,309.38	49,518.75	336,828.13	3,120,000
2025	2.500%	240,000	49,518.75	46,518.75	336,037.50	2,880,000
2026	3.000%	250,000	46,518.75	42,768.75	339,287.50	2,630,000
2027	3.000%	255,000	42,768.75	38,943.75	336,712.50	2,375,000
2028	3.000%	265,000	38,943.75	34,968.75	338,912.50	2,110,000
2029	3.000%	275,000	34,968.75	30,843.75	340,812.50	1,835,000
2030	3.125%	280,000	30,843.75	26,468.75	337,312.50	1,555,000
2031	3.250%	290,000	26,468.75	21,756.25	338,225.00	1,265,000
2032	3.375%	300,000	21,756.25	16,693.75	338,450.00	965,000
2033	3.375%	310,000	16,693.75	11,462.50	338,156.25	655,000
2034	3.500%	320,000	11,462.50	5,862.50	337,325.00	335,000
2035	3.500%	335,000	5,862.50	-	340,862.50	-
<b>TOTALS</b>		<b>\$ 5,080,000</b>	<b>\$ 877,865.14</b>	<b>\$ 807,387.54</b>	<b>\$ 6,765,252.68</b>	

City of Liberty, Missouri  
 Capital Construction Bond Fund  
 Fiscal Year 2016

	2014 Actual	2015 Forecast	2016 Budget
Beginning Fund Balance	\$ 5,805,010	\$ 3,459,806	\$ 2,642,810
Revenues			
Liberty Drive Funding	289,808	214,874	-
Interest	19,672	12,758	-
Total Revenues	<u>309,480</u>	<u>227,632</u>	<u>-</u>
Total Resources	<u>6,114,490</u>	<u>3,687,438</u>	<u>2,642,810</u>
Expenditures			
Liberty Drive Engineering	15,343	-	-
Liberty Drive Construction	1,181,436	1,013,192	-
Franklin Construction	1,457,904	31,438	-
Project Contingencies	-	-	2,642,810
Total Expenditures	<u>2,654,683</u>	<u>1,044,630</u>	<u>2,642,810</u>
Revenue Favorable/(Unfavorable) to Expenditu	<u>(2,345,204)</u>	<u>(816,998)</u>	<u>(2,642,810)</u>
Ending Fund Balance	<u>\$ 3,459,806</u>	<u>\$ 2,642,810</u>	<u>\$ -</u>

YEAR 2016 BUDGET DETAIL  
CAPITAL CONSTRUCTION BOND FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
57.25.3097	STP Grant Funding	\$ -	\$ -	\$ 289,808	\$ 214,874	\$ -
57.50.3301	Interest Earnings	4,607	13,215	19,672	12,758	-
57.70.3762	KCMO I35/M291 Cost Share	974,142	-	-	-	-
57.70.3794	Bond Proceeds-Long Term	6,145,510	2,127,903	-	-	-
TOTALS		<u>\$ 7,124,260</u>	<u>\$ 2,141,118</u>	<u>\$ 309,480</u>	<u>\$ 227,632</u>	<u>\$ -</u>
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	15,343	-	-
57.76.609.36.7510	Construction Contract-Liberty Drive	-	-	1,181,436	1,013,192	-
57.76.609.36.7515	Project Contingencies	-	-	-	-	2,642,810
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	-	-	-
57.79.604.36.7510	Construction Contract-Franklin St	-	-	1,457,904	31,438	-
57.79.604.42.5993	Interfund Transfers-Capital Improvements	-	-	183,280	-	-
TOTALS		<u>\$ 2,467,902</u>	<u>\$ 992,465</u>	<u>\$ 2,837,963</u>	<u>\$ 1,044,630</u>	<u>\$ 2,642,810</u>

City of Liberty, Missouri  
 Fire Sales Tax Fund  
 Fiscal Year 2016

	2014 Actual	2015 Forecast	2016 Budget
Beginning Fund Balance	\$ 622,555	\$ 3,508,794	\$ 1,226,228
Revenues			
Sales Taxes	\$ 1,052,441	\$ 1,115,360	\$ 1,186,660
Sales Tax Transfers	(140,362)	(142,390)	(167,410)
Interest	3,734	1,500	1,000
Sale of Public Property	5,600	105,000	15,000
Miscellaneous Income	30,000	30,000	30,000
Lease Proceeds	2,524,000	-	1,235,000
Total Revenues	<u>\$ 3,475,413</u>	<u>\$ 1,109,470</u>	<u>\$ 2,300,250</u>
Total Resources	<u>\$ 4,097,968</u>	<u>\$ 4,618,264</u>	<u>\$ 3,526,478</u>
Expenditures			
Building Maintenance	\$ -	\$ 49,498	\$ 4,000
Minor Equipment	-	26,955	89,900
Lease Principal-Vehicles	215,563	379,940	431,660
Lease Interest-Vehicles	23,454	58,850	58,300
Lease Service Fees	12,723	-	-
Vehicles-Pumpers	-	1,906,893	-
Vehicles-Other	-	-	66,280
Capital Equipment	52,434	-	250,000
Construction	-	625,400	1,235,000
Lease Principal-Construction	-	50,000	166,400
Lease Interest-Construction	-	9,500	33,040
Transfers Out-General Fund	285,000	285,000	336,510
Total Expenditures	<u>\$ 589,173</u>	<u>\$ 3,392,036</u>	<u>\$ 2,671,090</u>
Revenues Over/(Under) Expenditures	<u>\$ 2,886,240</u>	<u>\$ (2,282,566)</u>	<u>\$ (370,840)</u>
Ending Fund Balance	<u><u>\$ 3,508,794</u></u>	<u><u>\$ 1,226,228</u></u>	<u><u>\$ 855,388</u></u>

YEAR 2016 BUDGET DETAIL  
FIRE SALES TAX FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
58.10.3024	Fire Sales Tax	\$ 909,958	\$ 956,429	\$ 1,052,441	\$ 1,115,360	\$ 1,186,660
58.10.3029	Sales Tax Transfers	(121,367)	(124,330)	(140,362)	(142,390)	(167,410)
58.50.3301	Interest Earnings	753	1,183	3,734	1,500	1,000
58.70.3641	Sale of Public Property	26,729	72,500	5,600	105,000	15,000
58.70.3791	Miscellaneous Income	30,000	55,000	30,000	30,000	30,000
58.70.3793	Lease Proceeds	1,308,076	-	2,524,000	-	1,235,000
TOTALS		<u>\$ 2,154,149</u>	<u>\$ 960,782</u>	<u>\$ 3,475,413</u>	<u>\$ 1,109,470</u>	<u>\$ 2,300,250</u>
EXPENDITURES						
58.50.325.14.5571	Building Maintenance	\$ -	\$ -	\$ -	\$ 49,498	\$ 4,000
58.50.325.08.5346	Financial Services	-	206	-	-	-
58.50.325.18.5601	Minor Equipment	5,112	4,710	-	26,955	89,900
58.50.325.24.6001	Principal-Aerial Fire Truck	-	104,767	106,689	109,080	111,620
58.50.325.24.6002	Principal-Tanker Truck	-	28,786	29,638	30,230	30,940
58.50.325.24.6003	Lease Principal-Constr. Lease	122,097	-	-	50,000	166,400
58.50.325.24.6006	Lease Principal-Amb 2011	-	76,911	79,236	81,630	84,100
58.50.325.24.6009	Lease Principal-Pumpers 2014	-	-	-	159,000	205,000
58.50.325.24.6011	Interest-Aerial Fire Truck	-	26,985	14,961	22,070	19,530
58.50.325.24.6012	Interest-Tanker Truck	-	3,527	1,738	2,170	1,460
58.50.325.24.6013	Lease Interest-Construction	12,560	-	-	9,500	33,040
58.50.325.24.6016	Lease Interest-Amb 2011	-	9,079	6,755	4,360	1,890
58.50.325.24.6019	Lease Interest-Pumpers 2014	-	-	-	30,250	35,420
58.50.325.24.6023	Lease Service Fees	13,728	-	-	-	-
58.50.325.24.6024	Cost of Issuance	-	-	12,723	-	-
58.50.325.36.7101	Vehicles	-	61,090	-	1,906,893	66,280
58.50.325.36.7102	Fire Apparatus	149,600	-	-	-	-
58.50.325.36.7201	Capital Equipment	1,405,167	-	52,434	-	250,000
58.50.325.36.7202	Computer Equipment	-	14,278	-	-	-
58.50.325.36.7510	Construction Contract	17,176	203,290	-	625,400	1,235,000
58.50.325.42.5990	Transfer Out-General Fund	285,000	285,000	285,000	285,000	336,510
TOTALS		<u>\$ 2,010,440</u>	<u>\$ 818,630</u>	<u>\$ 589,173</u>	<u>\$ 3,392,036</u>	<u>\$ 2,671,090</u>

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

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Cost of Asset: \$396,530

Date Purchased: September 1, 2011

Purpose: Ambulances

Year	Interest Rate	March 1		September 1		Total Payment	Agreement Balance
		Principal	Interest	Principal	Interest		
2011							\$ 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
<b>2016</b>	<b>3.00%</b>	<b>42,049</b>	<b>1,261.47</b>	<b>42,049</b>	<b>630.74</b>	<b>85,990.21</b>	<b>-</b>
		<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

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Amount Issued: \$1,157,104.39

Date Issued: August 30, 2012

Purpose: Aerial Fire Truck

Year	Interest Rate	August 1		Total Payment	Bond Balance
		Principal	Interest		
2012					\$ 1,157,104.39
2013	2.332%	104,158.26	26,983.67	131,141.93	1,052,946.13
2014	2.332%	106,587.24	24,554.70	131,141.94	946,358.89
2015	2.332%	109,072.85	22,069.09	131,141.94	837,286.04
<b>2016</b>	<b>2.332%</b>	<b>111,616.43</b>	<b>19,525.51</b>	<b>131,141.94</b>	<b>725,669.61</b>
2017	2.332%	114,219.32	16,922.62	131,141.94	611,450.29
2018	2.332%	116,589.27	14,259.02	130,848.29	494,861.02
2019	2.332%	119,308.28	11,540.16	130,848.44	375,552.74
2020	2.332%	122,309.67	8,757.89	131,067.56	253,243.07
2021	2.332%	125,162.07	5,905.63	131,067.70	128,081.00
2022	2.332%	128,081.00	2,986.85	131,067.85	-
<b>TOTALS</b>		<b>\$ 1,157,104.39</b>	<b>\$ 153,505.14</b>	<b>\$ 1,310,609.53</b>	

City of Liberty, Missouri  
Special Obligation Bonds  
Series 2012

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Amount Issued: \$151,214.78

Date Issued: August 30, 2012

Purpose: Fire Tanker Truck

Year	Interest Rate	August 1		Total Payment	Bond Balance
		Principal	Interest		
2012					\$ 151,214.78
2013	2.332%	28,864.93	3,526.33	32,391.26	122,349.85
2014	2.332%	29,538.07	2,853.20	32,391.27	92,811.78
2015	2.332%	30,226.89	2,164.37	32,391.26	62,584.89
<b>2016</b>	<b>2.332%</b>	<b>30,931.78</b>	<b>1,459.48</b>	<b>32,391.26</b>	<b>31,653.11</b>
2017	2.332%	31,653.11	738.15	32,391.26	-
<b>TOTALS</b>		<b>\$ 151,214.78</b>	<b>\$ 10,741.53</b>	<b>\$ 161,956.31</b>	

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

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Cost of Asset: \$1,921,000

Date Purchased: December 17, 2014

Purpose: Fire Pumper Lease Purchase

Year	Interest Rate	April 1		October 1		Total Payment	Agreement Balance
		Interest	Principal	Interest	Principal		
2014							\$ 1,921,000
2015	2.01%	10,940.10	159,000	19,306.05		189,246.15	1,762,000
<b>2016</b>	<b>2.01%</b>	<b>17,708.10</b>	<b>205,000</b>	<b>17,708.10</b>		<b>240,416.20</b>	<b>1,557,000</b>
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

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Cost of Asset: \$603,000

Date Purchased: December 17, 2014

Purpose: Roof, Sewer, and Parking Lot Projects

Year	Interest Rate	October 1		Total Payment	Agreement Balance
		April 1 Interest	Principal		
2014					\$ 603,000
2015	2.01%	3,434.09	50,000	59,494.24	553,000
<b>2016</b>	<b>2.01%</b>	<b>5,557.65</b>	<b>64,000</b>	<b>75,115.30</b>	<b>489,000</b>
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	-
		<b>\$ 29,041.49</b>	<b>\$ 603,000</b>	<b>\$ 31,667.55</b>	<b>\$ 663,709.04</b>

City of Liberty, Missouri  
 Cable Reserve Fund  
 Fiscal Year 2016

	2014 Actual	2015 Forecast	2016 Budget
Beginning Fund Balance	\$ 55,790	\$ 43,502	\$ 33,854
Revenues			
Interest Earnings	\$ 195	\$ 140	\$ 150
Total Revenues	<u>\$ 195</u>	<u>\$ 140</u>	<u>\$ 150</u>
Total Resources	<u>\$ 55,985</u>	<u>\$ 43,642</u>	<u>\$ 34,004</u>
Expenditures			
Software Maintenance	\$ 9,060	\$ 9,135	\$ 9,500
Minor Equipment	3,423	653	5,000
Capital Equipment	-	-	19,000
Total Expenditures	<u>\$ 12,483</u>	<u>\$ 9,788</u>	<u>\$ 33,500</u>
Revenue Over(Under) Expenditures	\$ (12,288)	\$ (9,648)	\$ (33,350)
Ending Fund Balance	<u><u>\$ 43,502</u></u>	<u><u>\$ 33,854</u></u>	<u><u>\$ 504</u></u>

YEAR 2016 BUDGET DETAIL  
CABLE RESERVE FUND

Account Number	Account Name	2012	2013	2014	2015 Forecast	2016 Budget
REVENUES						
70.10.3015	Cable TV Additional	\$ 7,793	\$ -	\$ -	\$ -	\$ -
70.50.3305	Interest Earnings	269	210	195	140	150
TOTALS		<u>\$ 8,062</u>	<u>\$ 210</u>	<u>\$ 195</u>	<u>\$ 140</u>	<u>\$ 150</u>
EXPENDITURES						
70.20.031.14.5591	Software Maintenance	\$ 9,030	\$ 8,305	\$ 9,060	\$ 9,135	\$ 9,500
70.20.031.18.5601	Minor Equipment	1,947	4,668	3,423	653	5,000
70.20.031.36.7202	Capital Equipment	-	-	-	-	19,000
TOTALS		<u>\$ 10,977</u>	<u>\$ 12,973</u>	<u>\$ 12,483</u>	<u>\$ 9,788</u>	<u>\$ 33,500</u>

# HUMAN RESOURCES

## Compensation Structure Salary Grades-2016

Position Titles	Grades	2016 Minimum		2016 Midpoint		2016 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 Lead Finance Technician 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
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

## Compensation Structure Salary Grades-2016

Position Titles	Grades	2016 Minimum		2016 Midpoint		2016 Maximum	
		Monthly	Yearly	Monthly	Yearly	Monthly	Yearly
Accountant Finance Analyst Firefighter/EMT PR/Communications Specialist Police Officer* Recreation Supervisor Community Services Manager-Parks	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
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
Capital Projects Engineer Deputy City Clerk 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 Mgr: 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 & Rec IS/GIS Specialist III	19	\$4,216	\$50,592	\$5,572	\$66,864	\$6,928	\$83,136

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

## Compensation Structure Salary Grades-2016

Position Titles	Grades	2016 Minimum		2016 Midpoint		2016 Maximum	
		Monthly	Yearly	Monthly	Yearly	Monthly	Yearly
Assistant to the City Administrator Communications Manager: Administration	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-2016**  
**Seasonal & Temporary Positions**

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

City of Liberty, Missouri  
Full-Time Positions  
As of January 1, 2016

Description	2012	2013	2014	2015	2016
<b>ADMINISTRATION</b>					
Administrative Assistant	2	0	0	0	0
Administrative Assistant (part-time)	0	1	1	1	1
Animal Control Officer	0	0	0	2	2
Animal Shelter Attendant	0	0	0	0.5	0.5
Assistant City Administrator	1	1	1	1	1
Assistant Deputy City Clerk	0	1	1	1	1
Assistant to the City Administrator	1	1	1	1	1
City Administrator	1	1	1	1	1
Communication Manager	1	1	1	1	1
Communication/Public Relations Specialist	0	1	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
<b>TOTAL ADMINISTRATION</b>	<b>11</b>	<b>12</b>	<b>12</b>	<b>14.5</b>	<b>14.5</b>
<b>HUMAN RESOURCES</b>					
Human Resources Coordinator	1	1	1	1	0
Human Resources Director	1	1	1	1	1
Human Resources Manager	0	0	0	0	1
<b>TOTAL HUMAN RESOURCES</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>FINANCE</b>					
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	0	0	0
Finance Technician	4	4	4	4	3
Lead Finance Technician	0	0	0	0	1
Lead Meter Technician	1	1	1	1	1
Meter Service Technician	1	1	2	2	2
Office Supervisor	1	1	1	1	1
Payroll Specialist	1	1	1	1	1
<b>TOTAL FINANCE</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>
<b>FIRE</b>					
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Assistant Chief-Shift Commander	3	3	3	3	3
Deputy Fire Chief	0	0	0	0	0
Division Chief-Fire Marshal	1	1	1	1	1
Division Chief-Training	1	1	1	1	1
Fire Captain	9	9	9	9	9
Fire Chief	1	1	1	1	1
Firefighter/EMT	9	9	12	9	8
Firefighter/Paramedic	24	24	24	24	28
<b>TOTAL FIRE</b>	<b>48.5</b>	<b>48.5</b>	<b>51.5</b>	<b>48.5</b>	<b>51.5</b>

City of Liberty, Missouri  
Full-Time Positions  
As of January 1, 2016

Description	2012	2013	2014	2015	2016
<b>INFORMATION SERVICES</b>					
GIS Specialist II	1	1	1	1	1
GIS Specialist III	0	0	1	1	1
Information Technology Services Director	1	1	1	1	1
Information Security Officer	0	0	0	1	1
Information Systems Specialist I	2	2	1	1.5	1.5
Information Systems Specialist II	1	1	2	1	1
Information Systems Specialist III	2	2	0	1	1
Senior Information System Specialist	0	0	2	1	1
<b>TOTAL INFORMATION SERVICES</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8.5</b>	<b>8.5</b>
<b>POLICE</b>					
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Animal Control Officer	2	2	2	0	0
Animal Shelter Attendant	0.5	0.5	0.5	0	0
Communications Officer	9	9	9	9	9
Communications Supervisor	1	1	1	1	1
Deputy Police Chief	1	0	0	0	0
Evidence & Property Technician	0.5	0.5	0.5	0.5	0.5
Police Captain	1	2	2	2	2
Police Chief	1	1	1	1	1
Police Corporal	4	4	4	4	4
Police Lieutenant	4	2	2	2	2
Police Officer	26	25	25	25	25
Police Sergeant	5	6	6	6	6
Records Technician	3	3	3	3	3
Support Services Supervisor	1	1	1	1	1
<b>TOTALS</b>	<b>59.5</b>	<b>57.5</b>	<b>57.5</b>	<b>55</b>	<b>55</b>
<b>COMMUNITY SERVICES (AGING)</b>					
Administrative Assistant	1	1	1	1	1
Bus Driver	1	1	1	1	1
Recreation Program Coordinator	0	0	1	1	1
Senior Center Technician	1	1	1	1	1
Senior Services Manager	1	1	1	1	1
<b>TOTAL COMMUNITY SERVICES (AGING)</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>

City of Liberty, Missouri  
Full-Time Positions  
As of January 1, 2016

Description	2012	2013	2014	2015	2016
<b>PUBLIC WORKS</b>					
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	1	1	1	1	1
Mechanic	0	0	0	0	1
Project Inspector	0	0	0	1	1
Public Works Crew Chief	0	0	0	2	2
Public Works Director	1	1	1	1	1
Public Works Maintenance Worker I	7	7	7	4	0
Public Works Maintenance Worker II	5	5	5	6	9
Public Works Operations Manager	1	1	1	1	1
Senior Project Inspector	2	2	2	1	1
<b>TOTAL PUBLIC WORKS</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>21</b>
<b>DEVELOPMENT SERVICES</b>					
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	1	1	1	1	1
Rental Inspector (part-time)	0	0	0	1	1
Senior Building Inspector	1	1	1	1	1
<b>TOTAL DEVELOPMENT SERVICES</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>9</b>
<b>PARKS &amp; RECREATION</b>					
Assistant Parks Director	1	1	1	1	1
Athletic Fields Grounds Keeper	2	1	2	2	2
Building Maintenance Technician	1	1	1	1	1
Custodian	1	1	0	0	0
Events Coordinator	0	1	1	1	0
Horticulturist	1	1	1	1	1
Lead Theater Technician	1	1	1	1	1
Maintenance Supervisor	0	0	0	1	1
Marketing/Special Events Coordinator	1	0	0	0	1
Mechanic	0	1	1	1	1
Mechanical Systems Specialist	0	1	1	0	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	2	2	1	1
Parks Maintenance Worker I	4	0	0	1	1
Parks Maintenance Worker II	2	3	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	1	1	2	2
Recreation Coordinator	2	3	3	2	2

City of Liberty, Missouri  
Full-Time Positions  
As of January 1, 2016

Description	2012	2013	2014	2015	2016
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
<b>TOTAL PARKS &amp; RECREATION</b>	<b>29</b>	<b>28</b>	<b>28</b>	<b>28</b>	<b>28</b>
<b>UTILITIES</b>					
Collection Manager (Previous Crew Leader)	0	0	0	0	1
Collection Worker I	0	0	0	0	3
Collection Worker II	0	0	0	0	1
Construction Manager-Wastewater Collection	1	1	1	1	1
Construction Manager-Water Distribution	1	1	1	1	1
Construction Worker I	1	1	1	1	1
Crew Chief	2	2	2	2	0
Distribution Manager (Previous Crew Leader)	0	0	0	0	1
Distribution Worker I	0	0	0	0	5
Distribution Worker II	0	0	0	0	2
Construction Worker II (New Position)	0	0	0	0	1
Lead Operator-Water Treatment Operations	1	1	1	1	0
Maintenance Mechanic-Water Treatment Operations	1	1	1	1	0
Maintenance Supervisor-Water Treatment Operations	1	1	1	1	0
Maintenance Worker I	5	8	8	8	0
Maintenance Worker II	2	2	2	2	0
Operator-Water Treatment Operations	4	4	4	4	0
Production Manager	0	0	0	0	1
Production Technician	0	0	0	0	6
Treatment Manager (New Position-July 2015)	0	0	0	0	1
Treatment Technician (New Position-September 2015)	0	0	0	0	2
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
<b>TOTAL UTILITIES</b>	<b>22</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>30</b>
<b>TOTALS CITY-WIDE</b>	<b>226</b>	<b>227</b>	<b>232</b>	<b>230.5</b>	<b>238.5</b>

# **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 20<sup>th</sup> 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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