

Annual Budget Report 2017



City of

Liberty
missouri

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

ELECTED OFFICIALS

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

APPOINTED OFFICIALS

Municipal Court Judge	Thomas C. Capps
Municipal Prosecutor	Thomas C. McGiffin
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	Andy Noll
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 ½ cent Public Safety Sales Tax (PSST) – This would provide funding support for Police and Fire.
- 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.

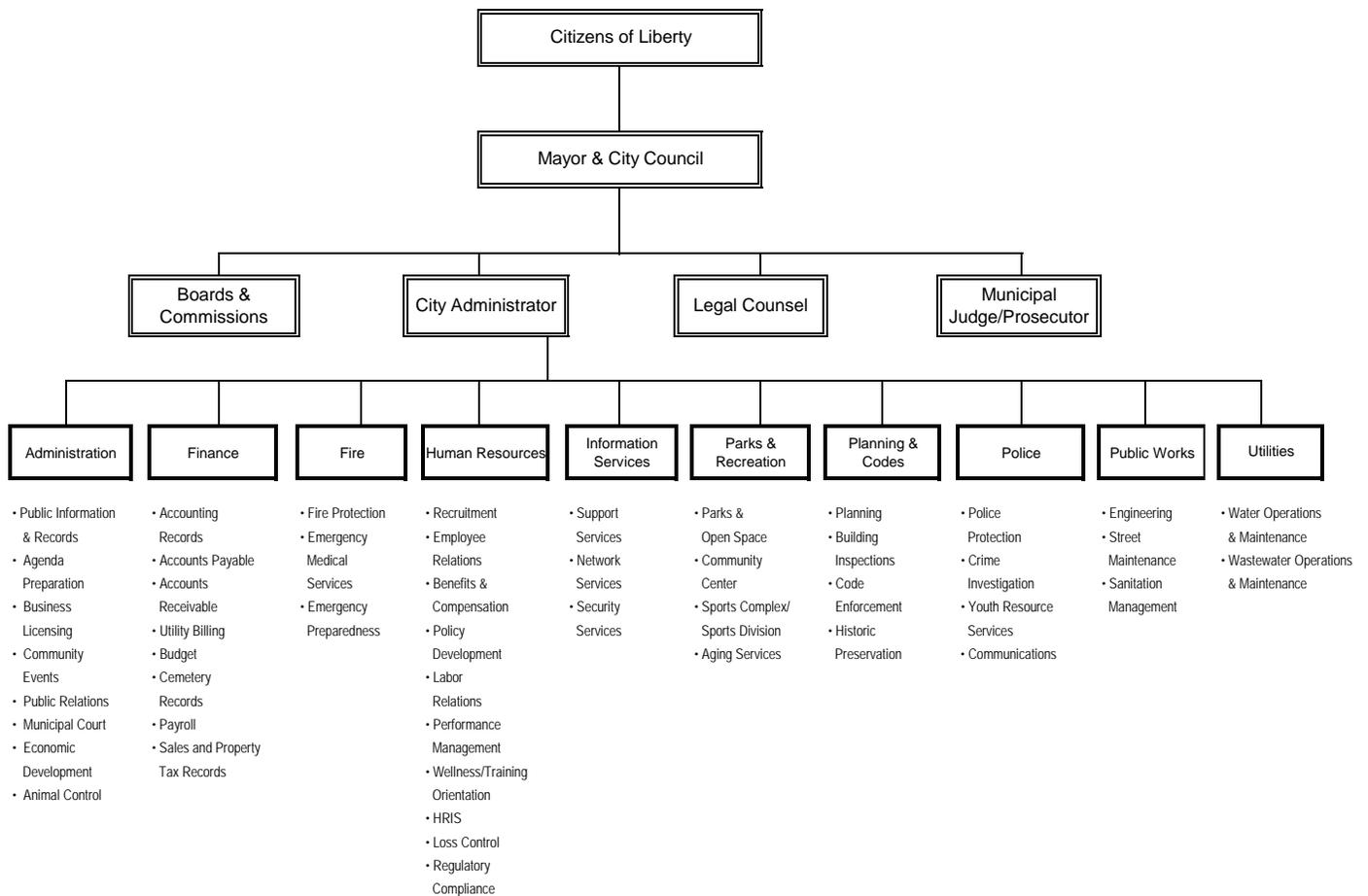
- Find additional methods to disseminate information throughout the City of Liberty working with our community partners like William Jewell College, Liberty Hospital, and the Liberty School District.
- Enhance programming on the City's cable channel.
- Provide additional opportunities for input from 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 12, 2016

Honorable Mayor and Members of the City Council:

For your consideration is the proposed 2017 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 2017. 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 2017, 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 2017 budget adoption. Attachments providing budgetary details are also provided.

2017 HIGHLIGHTS

For 2017, 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 2016 to establish the levy rate at the 2016 rate, which with the growth in the property tax base resulted in a slight increase in revenues. Aside from planned 2017 adjustments to water, wastewater and solid waste user fees, the only other recommended fee increase will be for Ambulance Transport Fees. That adjustment will bring market parity to Liberty's fees.

The City saw the groundbreaking of the Liberty Commons redevelopment area in 2015. This \$80.6M retail redevelopment project, funded through Tax Incremental Funding/Community Improvement District/Transportation Development District assistance, partially opened in late 2016. When fully built out in 2017, 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 - 2016 & 2017 Adjusted for revised store opening								
		Net Sales Tax Revenue to the City						
		City General	Capital	Trans	Eco/Dev	Parks	Fire	
		50%	50%	50%	100%	50%	50%	
	Sales	1.0000%	0.5000%	0.5000%	0.3750%	0.2500%	0.2500%	Total
2016	3,200,000	15,840	7,920	7,920	11,880	3,960	3,960	51,480
2017	27,025,000	132,423	66,211	66,211	99,317	33,106	33,106	430,374
2018	71,074,000	348,263	174,131	174,131	261,197	87,066	87,066	1,131,854
2019	73,143,000	358,401	179,200	179,200	268,801	89,600	89,600	1,164,802
2020	74,087,000	363,026	181,513	181,513	272,270	90,757	90,757	1,179,836
2021	75,039,000	367,691	183,846	183,846	275,768	91,923	91,923	1,194,997
2022	76,168,000	373,223	186,612	186,612	279,917	93,306	93,306	1,212,976
2023	77,690,000	380,681	190,341	190,341	285,511	95,170	95,170	1,237,214

In November 2015, the voters approved a 3/8¢ Economic Development Sales Tax and a 5% Transient Guest Tax. The Transient Guest Tax will be used to support tourism within Liberty. The Economic Development Sales Tax will be used primarily to complete the construction of South Liberty Parkway and rehabilitate the Historic Liberty downtown infrastructure. Both of these projects started in 2016 and will be substantially completed in 2017.

In 2015, the City issued \$12.985M in general obligation bonds, which partially funds the building of South Liberty Parkway – Phase II. Additionally, the City issued \$17.055M in special obligation bonds. Of that amount, \$10.5M is dedicated to South Liberty Parkway - Phase II, \$5.0M for the Downtown Reconstruction Project and \$1.4M for various Park improvement projects. The borrowing for South Liberty Parkway – Phase II and the Downtown Reconstruction Project will be paid back from the 3/8¢ 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. The plant is expected to be partially operational by the end of 2016 and fully operational by late spring 2017.

2017 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 and 2016, employees were provided a 3% salary increase. The 2017 budget includes allowances for an additional 3% adjustment. Beyond 2017, future compensation increases will require additional revenues from either existing or new sources.

While the City has been awarding raises for the last number of years, Liberty continues to find itself under the compensation market in many of its employee categories. This reality is clearly evident for Police and Fire staffing. While not categorical, review has found that many of our competitor cities have either a Public Safety Sales Tax and/or are supported by a Fire District with its own set of revenues. This enables these cities to direct additional dedicated resources to their public safety functions.

Over the last three years, Liberty has been attempting to secure State legislative authorization to seek voter approval for our own Public Safety Sales Tax. Said State authorization was granted in 2016. Liberty believes having this additional resource would provide much needed assistance in adjusting our under-market pay position for Police and Fire personnel. It is hoped the City will engage our citizens in 2017 on the merits of this resource.

TOTAL BUDGET SUMMARY

The following table presents the 2017 revenue, expenditures, and inter-fund transfers for the City's total proposed operating and capital budgets:

Fund	2017 Revenue	2017 Expenditures
General Fund	18,115,810	18,739,170
Transient Bed Tax Fund	191,640	272,290
Economic Development Sales Tax Fund	1,929,390	2,251,320
Economic Development Sales Tax Bond Fund	70,000	-
Capital Sales Tax Fund	2,530,640	2,976,780
Transportation Sales Tax Fund	2,128,800	1,323,790
Park Sales Tax Fund	1,064,400	602,600
Park Sales Tax Bond Fund		120,000
Fire Sales Tax Fund	4,005,400	3,425,070
Cable System Fund	150	33,430
Park Operating Fund	3,405,030	3,946,490
Police Training Fund	12,910	13,950
Police Inmate Security Fund	5,500	5,500
Cemetery Maintenance Fund	41,450	62,420
Fairview Cemetery Trust Fund	7,000	-
PFA Construction-Sports Complex		10,000
Mt. Memorial Cemetery Trust Fund	200	-
Frank Hughes Memorial Trust	100	-
Loss Control Fund	141,900	215,400
Triangle TIF Phase A	860,460	754,480
Triangle TIF Phase B	855,570	497,680
Triangle TIF Project E	59,760	59,760
Triangle TIF Project CCHC	284,480	166,040
Triangle TIF Project E-1	238,820	273,620
Triangle TIF Project E-2	121,820	121,820
Triangle TIF Project E-4	11,740	11,740
Triangle TIF Project F	1,229,890	1,229,890
Triangle TIF Blue Jay Crossing	338,050	338,050
Roger's Plaza TIF	590,530	560,850
Liberty Commons TIF	2,009,140	1,808,420
Water Fund	5,557,180	5,467,260
Water Capital Fund	-	1,560,700
Wastewater Fund	8,867,320	8,351,630
Wastewater Capital Fund	-	1,266,000
Wastewater WWTP Fund	33,345,350	30,611,870
Solid Waste Fund	1,627,580	1,627,440
Total Before Transfers	89,648,010	88,705,460
<u>Interfund Transfers</u>		
General Fund	693,530	47,750
Transient Bed Tax Fund	-	2,000
Economic Development Sales Tax Fund	430,000	-
Transportation Fund	-	593,510
Capital Sales Tax Fund	-	153,010
Park Sales Tax	-	532,110
Park Operating Fund	600,460	59,000
PFA Construction-Sports Complex	10,000	-
Frank Hughes Memorial Trust	-	100
Fire Sales Tax	-	336,510
Cemetery Maintenance Fund	49,950	57,750
Fairview Cemetery Fund	-	2,000
Mt. Memorial Fund	-	200
Water Fund	-	1,317,000
Water Capital Fund	1,317,000	-
Wastewater Fund	-	1,088,000
Wastewater Capital Fund	1,088,000	-
Wastewater WWTP Fund	-	-
Total Transfers	4,188,940	4,188,940
Total Including Transfers	93,836,950	92,894,400

GENERAL FUND

As noted previously, development of the General Fund budget has and will continue to be a challenge. The City continues to see growth in certain revenues (Sales Tax and Development related fee), but experiences revenue degradation in others (Court Fines). The proposed 2017 revenue budget has been prepared with Administration and Budget Committee consensus. The City expenditures will see increases predominately due to employee compensation, market-driven health insurance and other employee benefit costs increases and additional debt service costs resulting from the purchase of IT and Police capital equipment.

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

The 2017 General Fund Budget does represent a positive budget, with revenues of 18,809,340 and expenditures of \$18,785,920.

The following provides budgetary detail and discussion on the 2017 General Fund.

Revenues Comparative Table

	2015 Final	2016 Forecast	2017 Budget
PROPERTY	4,191,683	4,229,513	4,316,800
FRANCHISE FEES	3,760,453	3,667,442	3,780,500
SALES TAXES	4,004,849	4,100,235	4,466,270
OTHER TAXES	1,246,597	1,261,300	1,267,500
LICENSES & PERMITS	339,462	417,137	433,300
OPERATING GRANTS	493,628	475,900	574,220
CHARGES FOR SERVICES	1,122,423	1,425,840	1,545,100
INTEREST	13,627	20,410	21,000
FINES & FORFEITURES	492,673	445,900	436,500
MISCELLANEOUS	928,484	1,123,473	1,274,620
TRANSFERS IN	610,020	613,530	693,530
TOTAL	17,206,496	17,780,680	18,809,340

Discussion

2017 General Fund Revenue Highlight:

- All revenues are believed to be realistically budgeted.
- Total budgeted 2017 revenues show a favorable balance of \$1,028,660 when compared to the 2016 forecast.
- Budgeted 2017 core revenues show a favorable balance of \$825,020 when compared to the 2016 forecast. \
 - Increases from 2016 are predominately due to increase Sales Tax, Operating Grants and Ambulance Fee revenues.
 - Core revenues are all revenues, exclusive of one-time revenues and transfers-in from other funds.
- Property taxes for 2017 are budgeted at a favorable level when compared to 2016 and are anticipated to show \$87,300 in revenue growth due to increase property values.
- 2017 Sales Tax Revenue budget of \$4,466,270 is \$366,030 favorable to the 2016 forecast.
 - The 2017 budget reflects a mature sales tax base within the City of Liberty and includes the additional impact of Liberty Commons.
- 2017 Franchise Fees set at \$3,780,500 are favorable to the 2016 forecast by \$113,060.
 - Projections assume more normal winter heating and summer cooling seasons

- 2017 transfers in of \$693,530 show an increase of \$80,000 from the 2016 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

Item	2015 Final	2016 Forecast	2017 Recommended Budget
General Fund Recap			
Salaries and Benefits	12,596,002	13,039,940	13,445,560
Non-Salary Expenses	4,117,823	3,756,810	4,156,210
Capital Expenditures	1,041,239	1,119,634	1,185,150
Total All Costs	17,755,064	17,916,384	18,786,920
Department Recap			
Mayor and Council	130,692	153,279	148,660
Administration	1,251,248	1,119,664	1,210,160
Human Resources	253,797	253,406	266,100
Finance	711,286	747,874	750,080
Police	5,213,507	5,443,470	5,713,820
Fire	4,558,707	4,710,290	4,958,420
Aging Services	328,117	358,709	393,789
Public Works	2,338,926	2,365,492	2,463,581
Planning	628,388	674,795	717,680
Information Services	2,127,451	2,177,827	2,175,070
City Wide	212,944	(88,424)	(10,440)
Total All Cost	17,755,064	17,916,384	18,786,920

Discussion

The proposed 2017 General Fund Budget is set at \$18,786,920. 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 2017 revenue constraints did not allow for such considerations.

As such the 2017 General Fund Budget should be considered a “maintenance of effort” budget. Services provided in 2016 will be maintained in 2017.

The following prioritizations were made within the 2017 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 2017 was a priority.
- Compensation budget elements
 - Proposes a 3% salary adjustment
 - Assumes a 10% mid-year cost increase for health insurance/other benefits and maintains the same cost-sharing relationship as 2016
 - Projects additional costs due to the employee retirement program
- Certain budget actions were taken within the Salary/Benefit section to reduce the budget
 - Anticipated salary savings due to normal turnover was budgeted as a contra line item
 - Three currently vacant positions were programmed to remain vacant for either all or part of 2017
- Additional reductions were made within the Non-salary and Capital lines
 - The Management Team believes these prioritized reductions are manageable in 2017, but could result in service disruptions if required to continue beyond 2017

- Certain costs were transferred out of the General Fund Budget into a reimbursable safety expense program maintained by our insurance carrier.
 - This external resource was also used in 2016 and will not be available for 2018 budget actions.

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

	2015 Final	2016 Final Forecast	2017 Recommended Budget With Reductions
Beginning Fund Balance	3,755,327	3,206,749	3,071,045
Total Current Core Revenue	15,817,708	16,206,390	17,031,410
From Transfers In	893,420	896,930	976,930
Total Core Revenue with Transfers In	16,711,128	17,103,320	18,008,340
From One Time	495,368	677,360	801,000
Total Revenue	17,206,496	17,780,680	18,809,340
Salary and Non-Salary Expenditures	16,666,085	16,749,000	18,037,929
Loss Control 2017			(143,000)
First Round Budget Cuts			(174,240)
Second Round Budget Cuts			(166,669)
Capital Expenditures	1,041,239	1,119,634	1,185,150
Historic Underexpenditures	-		
Total Expenditures	17,707,324	17,868,634	18,739,170
Transfers Out	47,750	47,750	47,750
Total Expenditure and Transfers	17,755,074	17,916,384	18,786,920
Total Revenue Less Total Expenditures and Transfers	(548,578)	(135,704)	22,420
Note: Retirement Separation Costs		140,113	
Total Ending Fund Balance Without Loss Control	3,206,749	3,071,045	3,093,465
Fund Balance Percentage With Loss Control	21%	20%	18%

Discussion

Ending fund balance represents a fiscal safeguard in the event of unforeseen expenditures or the permanent loss of revenues. It is a bridge that allows for either the continuation of current services (unforeseen expenditures) or transition to new revenue realities (permanent loss of revenues). To this end, the City Council has approved a fund balance range of 18% to 22% of revenues. The 2017 budget is at within that range at a 18% level.

PARK OPERATING FUND

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

Comparative Table

	2015 Final	2016 Forecast	2017 Budget
Beginning Fund Balance	599,460	475,790	480,958
Revenues			
Property Tax	746,100	745,597	751,900
Grants	10,000	-	10,000
Sports Complex / Sports Programs	877,311	817,189	999,850
Community Center	1,434,878	1,575,388	1,626,980
Charges for Services	17,641	11,957	13,000
Miscellaneous/Other	2,740	80,212	300
Interest	-	2,986	3,000
Transfer from the Cemetery Maintenance Fund	47,750	57,750	57,750
Park Sales Tax Transfer	603,774	606,355	532,110
Transfer in from the Trans Sales Tax Fund	5,000	5,000	10,500
Frank Hughes Library Interest	114	102	100
Total Revenues	3,745,308	3,902,536	4,005,490
Total Resources	4,344,768	4,378,326	4,486,448
Expenditures			
Administration	-	-	-
Employee Compensation	272,906	295,285	279,860
Non-Salary	69,450	49,460	71,160
Transfers	69,000	69,000	49,000
Frank Hughes Library	-	-	-
Non-Salary	1,234	1,008	1,150
Park Maintenance	-	-	-
Employee Compensation	449,028	494,657	549,300
Non-Salary	137,086	148,413	156,560
Sports Programs	-	-	-
Employee Compensation	540,222	523,645	567,090
Non-Salary	589,355	541,297	525,310
Transfers Out to Park Operations	-	-	-
PFA Transfers	10,000	10,000	10,000
Community Center	-	-	-
Employee Compensation	958,546	1,088,101	1,189,160
Non-Salary	772,151	671,940	606,900
Transfers Out to Park Operations	-	-	-
Total Expenditures	3,868,978	3,892,806	4,005,490
Revenue Over/(Under) Expenditures	(123,670)	9,730	-
Unreserved Ending Fund Balance	475,790	485,520	480,958
Fund Balance Percent - % Revenue	12.7%	12.4%	12.0%

Discussion

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

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 2017 through the Park Sales Tax Budget. Those capital items will be discussed in that section.

Parks Accounting

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

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

Park Department Priorities

The following summary provides the 2017 mission and goals for the Parks Department:

Mission/Vision

- Staff mission remains “Creating Community Connections”
- Implementing the Park Board’s Vision – “Liberty, a Destination”

Goals/Objectives

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

Financial

The 2017 Parks Fund is balanced. Revenues and expenditures are budgeted at \$4,005,490. The 2017 budget continues the recognition of services performed by Parks for the benefit of City cemeteries. The Parks Accounting analysis documents \$57,750 in salary costs expended by Parks for our cemeteries. With this information, Parks will be kept whole in 2017 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 2017 budget is at the desired level of 12%.

CAPITAL IMPROVEMENT PROGRAM (CIP)

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

The City has constructed the CIP to encompass a five-year period. It attempts to reconcile the voter communications made at the time of the November 2008 election, which authorized the extension of the sales tax funding sources, to current economic realities, infrastructure requirements and grant opportunities. Further, the CIP blends a mix of pay-as-you-go projects with long-term bonding. While establishing a five-year spending plan, it also provides for the 2017 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:

2017 – 2021 CIP Expenditures

\$12.630M - Pay As You Go

- \$7.093M - Street Restoration/General Transportation Improvements/Street Maintenance Supplies
- \$2.048M - Public Works Equipment – Building Maintenance
- \$1.474M - Storm Water Improvements
- \$0.722M – City Landscaping and Beautification Funds
- \$0.650M – Project Contingencies – Conistor Street
- \$0.390M – Capital Engineer
- \$0.239M - KCATA (\$0.048 annually)
- \$0.014M – Financial Fees

\$4.350M – Roadway Projects

- I35 Interchange – Kansas Street – M291 Projects
 - \$2.650M – 2016 Transfer from Capital Sales Tax Bond Fund to Economic Development Sales Tax Fund
 - \$1.700M – 2018 Transfer From Capital Sales Tax Fund to Economic Development Sales Tax Fund

\$1.530M – Transfers Out

- \$1.530M – To the General Fund to Support Street Maintenance General Fund Costs

\$8.790M – Debt Service/Loan Costs

Projects from the Economic Development Sales Tax Fund are:

\$34.396M - Bond Projects

- \$24.142M – South Liberty Parkway – Phase II and Phase I water service
- \$2.104M - Pipeline Relocation Project
- \$5.000M – Downtown Reconstruction Project
- \$3.150M – I35/M521 Interchange – Kansas Street – M291 Reconstruction/Improvements Project

One item not noted above, since the project deposit was a function of the 2015 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 will be/may be utilized.

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

The following provides budgetary detail and discussion on the **2017 Transportation Sales Tax Fund**.

Comparative Table

	2015 Final	2016 Forecast	2017 Budget
Beginning Fund Balance	1,062,662	934,973	696,966
<u>Revenues</u>	-13.92%	-14.26%	(0.1725)
Transportation Sales Tax	2,169,958	2,280,640	2,302,260
Sales Tax Transfer	(302,067)	(325,300)	(443,720)
Liberty Commons		32,000	270,260
Roadway Development Tax-Residential	8,563	-	-
Roadway Development Tax-Commercial	8,390	-	-
Roadway Development Tax-Industrial	15,781		
Interest	808		
Interest Restricted	6		
Total Revenues	1,901,439	1,987,340	2,128,800
Total Resources	2,964,101	2,922,313	2,825,766
<u>Expenditures</u>			
Pay-As-You Go			
MoDOT Flintlock Payback	-		513,600
Legal Fees	1,482		
Street Maintenance	-	-	350,000
South Liberty Interchange Payment to MoDOT	-		
City Landscaping Funds - Parks	5,702	15,000	15,450
City Landscaping Funds - Transfer to Parks	5,000		
Park ROW/Public Parking Mowing Contract			75,000
City Transportation Enhancement Funds	1,931	85,000	-
KCATA Bus Service	43,220	44,477	47,850
Total Capital Outlay	57,335	144,477	1,001,900
Transfers Out			
Transfer to Eco/Devo Sales Tax Fund for SLP2		430,000	430,000
City Landscaping Funds - Transfer to Parks		5,000	10,500
Transfer to Debt Service		1,542,860	321,890
Trans Back to GF	254,020	103,010	153,010
Total Transfers		2,080,870	915,400
Total Expenditures and Transfers	2,029,128	2,225,347	1,917,300
Total Revenue Favorable/(unfavorable) to Expenditures	(127,689)	(238,007)	211,500
Total Ending Fund Balance	934,973	696,966	908,466

Discussion**Committee Coordination**

The 2017 Transportation Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found the budget submittal consistent with voter intent.

2017 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 2017, sales tax revenues are budgeted at \$2,128,800.

Total expenditures and transfers out are proposed to be \$1,917,300. Included in this amount are expenses of \$513,600 for the payback to MoDOT on their interest free loan used to fund our share of construction for the Flintlock Flyover project (additional payments will be made in 2018 and 2019), \$350,000 in street maintenance, \$75,000 to allow for the contracting of mowing on public right-of-way, \$15,450 for right-of-way landscaping supplies and KCATA bus service contract support in the amount of \$47,850. Transfers out to other funds amount to \$915,400. 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 \$153,010 provides resources to the General Fund for public works functions paid from the General Fund. \$321,890 represents a transfer to the Debt Service subfund for General Obligation Bond payments. Lastly, \$10,500 is transferred to the Parks Fund to support Parks staffing related to public right-of-way landscaping efforts.

Proposed expenditures are favorable when compared to budgeted revenues in the amount of \$205,790. This will generate a projected ending fund balance of \$902,756. This fund balance must be carried over into 2018 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 **2017 Capital Sales Tax Fund**.

Comparative Table

	2015 Final	2016 Forecast	2017 Budget
Beginning Fund Balance	8,164,970	7,170,272	3,821,462
Revenues			
Sales Tax	1,874,300	1,987,340	2,128,800
Road Levy Funds	375,566	332,211	374,843
Federal Funds	220,192		
MoDOT Fund Reimbursement	85,572		
Interest	28,790	27,847	10,000
Sale of Public Property	17,244	13,350	
Special Assessments	20,177	17,000	17,000
Total Revenues	2,621,841	2,377,748	2,530,643
Expenditures			
Capital Engineer	67,880	70,028	73,450
Street Maintenance Supplies	164,813	150,846	154,500
Public Works Equipment/Buildings	166,518	712,089	395,000
Street Restoration - Overlay	1,091,143	890,000	658,000
General Transportation Improvements	74,737	7,487	100,000
Storm Water Funding	411,072	557,246	277,690
Project Contingencies - Liberty Commons	-	-	650,000
Debt Service Payments	572,330	584,830	665,540
Liberty Drive Construction	1,048,316		
Transfer to Economic Development Sales Tax - Projects	-	2,648,432	-
Trans to the General Fund	-	103,000	153,010
Other	19,729	2,600	2,600
Total Expenses	3,616,540	5,726,558	3,129,790
Ending Fund Balance	7,170,272	3,821,462	3,222,315

Committee Coordination

The 2017 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.

2017 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 2017 resources for the Capital Sales Tax from all sources are budgeted at \$2,530,643. Capital Sales Tax revenues account for \$2,128,800 of the total. Combined County Road Levy and Road District revenues are anticipated to be \$374,843.

Total proposed expenditures from all sources for 2017 are \$3,129,790. Of that amount, Pay-As-You Go expenditures, inclusive of street maintenance expenditures, amount to \$2,464,250. Debt Service amounts are budgeted at \$665,540.

Income unfavorable to expenditures will show a combined deficit of (\$599,147). This is the planned spend-down of fund balance. End of the year fund balance is projected to be \$3,222,315. 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 2016 Fire Sales Tax Fund.

Comparative Table

	2015 Final	2016 Forecast	2017 Budget
Beginning Fund Balance	3,508,795	1,165,482	1,146,823
<u>Revenues</u>			
Fire Sales Tax	1,085,019	1,140,320	1,151,140
Sales Tax Transfers	(147,949)	(162,640)	(221,860)
Liberty Commons		16,000	135,120
Interest	4,407	6,000	1,000
Sale of Public Property	55,000	182,500	60,000
Miscellaneous Revenue (Hosp. Contract)	30,000	30,000	30,000
Lease Proceeds	-	-	2,850,000
Total Revenues	1,026,477	1,212,180	4,005,400
<u>Expenditures</u>			
Building Maintenance	52,857	-	4,000
Minor Equipment	10,664	25,373	15,000
Cost of Issuance 2014 Lease	-	-	-
Lease Principal 2014 Pumpers	159,000	205,000	209,000
Lease Interest 2014 Pumpers	30,246	35,420	31,300
2017 Ambulance Purchase			800,000
Lease Principal 2011 Ambulance	81,631	84,100	-
Lease Interest 2011 Ambulance	4,360	1,890	-
Vehicles - Other	-	82,353	-
Vehicles - Pumpers (3)	1,906,893	-	-
Capital Equipment	243,273	221,523	15,000
COMPUTER EQUIPMENT	-	-	61,400
Construction	372,836	-	2,050,000
Construction Lease Principal 2014	50,000	64,000	66,000
Construction Lease Interest 2014	9,494	11,120	9,830
Transfer to Debt Service	163,535	163,550	163,550
General Fund Transfer	285,000	336,510	336,500
Total Expenditures	3,369,789	1,230,840	3,761,580
Total Revenue Over(Under) Expenditures	(2,343,313)	(18,660)	243,820
Projected Ending Available Fund Balance	1,165,482	1,146,823	1,390,643

Discussion

Committee Coordination

The 2017 Fire Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent.

2017 – 2021 CIP Expenditures

\$9.02M – Total Expenses

- \$2.05M – Fire Station Construction Projects
- \$0.80M – 2017 Ambulance Purchases
- \$1.39M - Transfer to the General Fund - continuation of salary support
- \$1.37M – Debt Service on Construction Projects at Fire Stations
- \$1.21M – 2015 purchase of three fire pumpers debt service - 2023 pay off
- \$0.720 – 2017 ambulance purchase debt service – 2022 pay off
- \$0.66M – 2012 purchase of fire ladder truck debt service - 2022 pay off
- \$0.03M – 2012 purchase of fire tanker truck debt service - 2017 pay off
- \$0.52M – Capital equipment
- \$0.17M – Fire vehicle purchases
- \$0.07M – Minor Equipment
- \$0.03M – Building maintenance

Financial

The 2017 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 2017 Fire Sales Tax revenue budget is established at \$4,005,400 and is comprised of \$1,064,400 in sales tax revenues, \$2,850,000 in bonds/lease construction proceeds, \$60,000 from the sale of retired equipment and \$30,000 from Liberty Hospital.

Budgeted expenditures and transfers total \$3,761,580. They are comprised of \$476,680 in debt service payments, a \$336,500 transfer into the General Fund to support fire staffing, \$2,850,000 in bond expenditures for Fire Department construction projects and \$98,400 for the acquisition of other capital equipment and building maintenance.

Comparing revenues to expenditures, you will find a favorable balance of \$243,820. The 2017 anticipated fund balance is \$1,390,643. 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 2017 Parks Sales Tax Fund Pay-As-You Go sub-fund.

Pay-As-You-Go Fund Comparative Table

	2015 Final	2016 Forecast	2017 Budget
Beginning Fund Balance	553,424	403,991	354,096
Revenues			
Sales Tax	1,091,505	1,156,320	1,151,140
Sales Tax Transfers	(147,945)	(162,640)	(221,860)
Liberty Commons	-	-	135,120
Interest	2,706	-	-
Healthy Communities Project Local Grant	15,000	-	-
Total Revenues	974,766	993,680	1,064,400
Pay Go Expenditures			
Park Fund Transfer-Parks	173,918	221,737	263,580
Park Fund Transfer-Community Center	178,045	122,419	167,080
Park Fund Transfer-Sports Complex	251,811	262,199	101,450
Debt Service Sub-Fund Transfer	-	114,237	117,400
Debt Service Fees	99	-	-
CC Lease Interest	19,800	15,000	10,200
CC Lease Principal	160,000	160,000	170,000
Healthy Communities Project	25,000	-	-
Trail System Maintenance	128,420	42,505	20,000
Project: LCC Flooring Replacement	70,200	-	-
Project: Land Acquisition (neighborhood p	31,715	-	-
Project: Bennett and City Park planning	39,000	-	-
Project: Bennett Park Tennis Resurfacing	-	-	25,000
Project: Church of the Nazarene Lease - F	-	-	25,000
Project: Outdoor Pool Liner Replacement	-	-	50,000
Project: LCC HVAC replacement	-	-	20,000
Project: Outdoor Pool Concrete Repairs	-	-	-
Project: Natatorium Air Quality	-	-	130,000
Project: Technology Upgrade/Virtual Learn	-	-	-
Vehicles	27,570	-	35,000
Sportsfield Equipment (61)	18,621	54,301	-
Capital Equipment	-	51,177	-
Total Expenditures	1,124,198	1,043,576	1,134,710
Total Revenue Over(Under) Expenditures	(149,432)	(49,896)	(70,310)
Total Ending Fund Balance	403,991	354,096	283,786

Discussion

Committee Coordination

The 2017 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.

2017 – 2021 CIP Expenditures

\$4.87M – Total Expense

- \$2.66M - Transfer to Park Fund – continuation of op support

2017 – 2021 CIP Expenditures – Cont.

- \$0.59M – Special Obligation Bond Debt Service
- \$0.35M – Community Center lease – paid off in 2018
- \$0.38M – Trail System Maintenance
- \$0.19M – Vehicles
- \$0.11M – Capital Equipment
- \$0.09M – Sports Field Equipment
- \$0.15M – Pool Improvements
- \$0.15M – Technology Upgrades
- \$0.13M – Natatorium Air Quality Improvements
- \$0.07M – Other

Financial

The 2017 Parks Sales Tax Revenue budget is established at \$1,064,400, of which all is anticipated to come from sales tax revenues.

2017 budgeted expenditures and transfers total \$1,134,710. Funds in the amount of \$532,110 will be transferred out to the Park Fund to support those operations. Also funded is \$180,200 for the required Community Center expansion debt service bond payment. \$117,400 will be expended on debt service attached to the 2015 Special Obligation bonds. \$305,000 will be used for Park system improvements, vehicles and equipment.

Projected income is unfavorable to expenditures in the amount of \$(70,310). Year-end fund balance is projected to be \$283,786.

Bond Fund Comparative Table

Park 2015 Special Obligation Bond Subfund	2015 Final	2016 Forecast	2017 Budget
Beginning Fund Balance	-	1,319,801	241,890
Bond Proceeds/Interest	1,403,285	8,263	-
Expenditures			
Bond Projects			
SO Project: Sports Complex Field Improvements	-	207,280	-
SO Project: Trail Entry reconstruction	-	50,000	-
SO Project: Shade & Fountains at FBSC	-	127,814	-
SO Project: Operations Facility, phase 1	-	35,731	120,000
SO Project: LCC Audio/Lighting Replace	63,535	63,535	-
SO Project: Stocksdale Park restroom	-	151,814	-
SO Project: Sprayground Replacement	-	200,000	-
SO Project: Soccer venue improvements	-	250,000	-
SO Project: Playground addition	-	-	-
Contingency	-	-	-
Total	63,535	1,086,174	120,000
Proceeds Favorable/(Unfavorable) to Expenditures	1,319,801	(1,077,911)	(120,000)
Ending Fund Balance	1,319,801	241,890	121,890

Committee Coordination

The 2017 Parks Sales Tax Bond Fund budget was reviewed by the Citizens Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent. This budget was also reviewed and recommended by the Liberty Park Board.

ECONOMIC DEVELOPMENT SALES TAX FUND

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

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

The following provides budgetary detail and discussion on the 2017 Economic Development Sales Tax Budget.

Discussion

Committee Coordination

The 2017 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

	2015 Final	2016 Forecast	2017 Budget
Pay-As-You-Go Funding			
Beginning Fund Balance		1,169,592	1,119,409
REVENUES			
Sales Taxes	1,260,422	1,710,480	1,726,710
New Sales Taxes - Liberty Commons		24,000	202,680
Interest Earnings Other	2,410	23,106	
Transfer In From The Transportation Sales Tax Fund		430,004	430,000
Total Revenues	1,262,832	2,187,590	2,359,390
EXPENDITURES			
LEDC			
Liberty Economic Development Corporation	68,693	72,620	74,800
Eco/Devo Administrative Expenses			
Total Salary and Benefits		106,974	104,510
Other Eco/Devo Fees	24,548	102,220	136,700
Total Managers Office	24,548	209,194	241,210
Other Eco/Dev Costs			
Transfer to Bond Funds			
Temp Parking Control	-	15,000	8,000
	-		-
Other Eco/Dev Expenses	-	15,000	8,000
Total Economic Development Support Expenditures	93,240	296,814	324,010
	-		
Transfer Out to SO Debt Service	-	902,780	888,963
Transfer Out to GO Debt Service	-	1,038,180	1,038,350
Total Transfer Out to Debt Service	-	1,940,960	1,927,312
Total Expenses and Transfers	93,240	2,237,773	2,251,322
Revenues Favorable/(Unfavorable) to Expenditures	1,169,592	(50,183)	108,068
Ending Fund Balance	1,169,592	1,119,409	1,227,477

	2015 Final	2016 Forecast	2017 Budget
Debt Service SubFund			
Beginning Fund Balance		-	-
Transfer In from Pay-As-You-Go		1,940,960	1,927,312
Total Revenues		1,940,960	1,927,312
Debt Service Expenses			
GO Bond Principal - SLP		470,000	485,000
GO Bond Interest - SLP		432,780	403,963
Total GO Debt Service Fund		902,780	888,963
SO Bond Principal - SLP		415,000	425,000
SO Bond Interest - SLP		284,990	274,990
Total SO Debt Service SLP		699,990	699,990
SO Bond Principal - Downtown		200,000	205,000
SO Bond Interest - Downtown		138,190	133,360
Total SO Debt Service Downtown		338,190	338,360
Total SO Debt Service Fund		1,038,180	1,038,350
Total Debt Service		1,940,960	1,927,312
Total Expenditures		-	-
Revenues Favorable/(Unfavorable) to Expenditures		-	-
Ending Fund Balance		-	-

Bond Sub-Fund Comparative Table

	2015 Final	2016 Forecast	2017 Budget	2018 Projection
Bond Proceeds				
Beginning Fund Balance		28,026,373	68,109	138,109
REVENUES				
Transfer In from Capital Sales Tax Bond Fund for SLP		2,642,180		
Transfer In from Capital Sales Tax Fund		-		1,700,000
Transfer in from the Eco/Devo Pay-As-You-Go Funds		-	-	811,890
Transfer in from the Wastewater Capital for SLP		-	-	500,000
General Obligation Bonds - SLP	12,985,000	-	-	-
General Obligation Bond - SLP Premium	394,845	-		
Special Obligation Bonds - SLP	10,480,000	-		
Special Obligation Bonds - SLP Premium	14,645	-		
Special Obligation Bonds - Downtown	5,080,000	-		
Special Obligation Bonds - Downtown Premium	7,060	-		
Interest Earning Due to Bond Proceeds - Downtown	3,620	-		
Interest Earning Due to Bond Proceeds - SLP	16,987	133,660	70,000	-
Total Bond Proceeds	28,982,157	2,775,840	70,000	3,011,890

	2015 Final	2016 Forecast	2017 Budget	2018 Projection
Bond Proceeds				
EXPENDITURES				
<u>South Liberty Parkway</u>				
Pipeline Relocation Costs	285,750	1,818,495	-	-
Misc Expense	36,006	28,156		
Survey Services	10,450	-		
Construction Contract - ESS		23,751,796	-	-
Construction Contract - Stipend		100,000		
Construction Contract - Other		215,388		
Testing		-		
Survey Services		-		
	332,206	25,913,835	-	-
<u>Downtown</u>				
Relocation Costs				
Misc Expense	25,485	53,698		
Construction Contract		4,100,000	-	
Construction - Direct Expenses		100,000		
Contingency		147,607		
Construction Contract - Confluence	154,246	398,964		
Testing		20,000		
Survey Services				
	179,731	4,820,269	-	-
I35 Bridge/M152 Bridge Project - City Match				1,500,000
Kansas Street Connistor to Forest Ave - \$3.0M STP Grant Match				750,000
Kansas Street - M291 Project		-	-	900,000
<u>Bond Costs</u>				
Cost of Issuance	443,847			
Total Bond Expenditures	955,784	30,734,104	-	3,150,000
Ending Fund Balance	28,026,373	68,109	138,109	(1)

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 \$1,929,390 in 2017 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 2017 is \$ 2,359,390.

Support for both internal (the Economic Development Manager's Office) and external (Liberty Economic Development Corporation) will be paid from this budget source in 2017 and beyond. Total economic development support expenditures are budgeted at \$324,010 in 2017.

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 2017 will be \$1,927,310. Total expenditures for the Economic Development Sales Tax Fund are budgeted at \$2,251,320.

The 2017 ending fund balance is projected to be \$1,227,479. This fund balance can be held for future debt service payments or used for additional economic development support.

TRANSIENT GUEST TAX

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

Comparative Table

	2015 Final	2016 Forecast	2017 Projected
Beginning Fund Balance	-	69,681	106,487
Revenues			
Transient Guest Tax	136,532	182,000	186,890
Web Design Grant			4,750
Interest	63	-	-
Total Revenues	136,595	182,000	191,640
Expenditures			
Contract Services (HDL)	20,000	50,689	81,940
City - Festival Costs			
Public Safety & Staff Festival Overtime	17,838	18,770	20,000
Festival Supplies			5,000
4th of July Celebration	10,500	20,493	28,000
4th July event insurance	802	831	1,000
Total Festival Cost	29,140	40,094	54,000
Downtown Summer Concert Series			
Recreation Supplies	8,000	8,100	20,000
Hometown Holidays			
Special Events	7,774	10,855	5,850
Total Hometown Holidays	7,774	10,855	5,850
Wayfinding			
Design - Consulting Services		25,000	
Site Wayfinding		-	10,000
Kiosks Capital		-	50,000
Total Wayfinding	-	25,000	60,000
Art Funding			
Liberty Arts Sq'd Marketing		1,080	8,920
Revolving Sculpture Program		-	15,000
Matching Grant Program for the Arts		-	10,000
Total Art Funding	-	1,080	33,920
Unallocated/Future Program Growth			
Public Information			
Advertising		7,375	16,580
Administration of Revenue	2,000	2,000	2,000
Total Expenditures	66,914	145,193	274,290
Revenue Favorable/(Unfavorable) to Expenditures	69,681	36,807	(82,650)
Ending Fund Balance	69,681	106,487	23,837

Financial

The Transient Guest Tax did not become effective until April 1, 2015. In 2017, the tax is expected to generate \$191,640 in revenues. Expenditures are anticipated to be \$274,290, reflecting programmed tourism expenditures. The ending fund balance is forecasted to be \$23,837.

ENTERPRISE FUNDS

The City of Liberty has three enterprise funds – the Water Fund, the Wastewater Fund, and the Sanitation Fund. The following provides narrative on the 2017 budget for each of these funds.

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

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

Comparative Tables

Water Fund

Item	2015 Final	2016 Forecast	2017 Requested Budget
Rate Increase	2.00%	6.90%	3.70%
User Fee Income	4,703,978	5,274,141	5,458,580
Interest Expense	8,701	9,671	6,810
Other Income	91,171	245,663	91,790
Capital Contributions - Non Cash	59,305		
total	4,863,155	5,529,474	5,557,180
Total Expense	6,284,362	5,260,037	6,784,260
Add: Capital Charged Back of Minor Equipment	-		
Less: Interest Expense	91,745	74,500	60,390
Less: Depreciation/Amortization	1,197,678	1,330,000	1,430,000
Less: Capital	1,183,500	244,000	1,317,000
Operating Expense	3,811,440	3,611,537	3,976,870
Operating Income	1,051,715	1,917,938	1,580,310
Operating Income For Ratio Calculation	992,410	1,917,938	1,580,310
Interest	91,745	74,500	60,390
Bond Principal	469,255	485,010	500,871
Total Debt	561,000	559,510	561,261
Bond Ratio	177%	343%	282%
Ending Combined Cash	1,243,356	1,744,139	1,202,418
45 days Cash Out Flow	627,125	484,525	660,114

Item	2015 Final	2016 Forecast	2017 Requested Budget
WATER FUND CAPITAL FUND			
Beginning Cash Balance	932,245	1,714,254	1,104,147
Revenues			
Transfers In from Water Operating	939,500	-	1,073,000
Interest	4,639	3,537	
Bond Proceeds		-	
Federal Grants	14,781	-	
Sales of Public Property	-	16,000	
Infrastructure Maint Fee	244,000	244,000	244,000
Total Revenues	1,202,920	263,537	1,317,000
Capital Outlay Expenses			
Lease Principal 50% Dump Truck			12,500
Lease Principal Radios			3,370
Engineering Design	31,085	143,739	60,000
Construction Contract	82,925	196,501	455,000
Vehicles	-	162,040	-
Capital Equipment	-	20,597	31,900
Computer Software	-	15,000	-
Capital Equipment	54,930	95,056	10,000
Engineering Design	64,539	5,461	-
Construction Contract	187,431	235,250	500,000
Total Expenses	420,910	873,644	1,072,770
Infrastructure Maintenance Fee Projects			488,000
	-	-	488,000
TOTAL - ALL CAPITAL EXPENSES	420,910	873,644	1,560,770
Capital Fund Income/(Loss)	782,009	(610,107)	(243,770)
Ending Cash Balance	1,714,254	1,104,147	860,377

Wastewater Fund

Item	2015 Final	2016 Forecast	2017 Requested Budget
Operating Fund			
User Income	7,757,064	8,268,404	8,746,961
Interest Earnings	143,924	144,879	120,360
Other Income	2,434	154	
Contributed Capital - Non Cash	195,228	-	-
Operating Income	8,098,650	8,413,437	8,867,321
Total Expense	8,825,929	8,642,930	9,439,625
Less: Interest Expense	349,764	243,578	1,059,970
Less: Depreciation/Amortization	839,994	850,000	2,850,000
Less: Capital	980,000	-	1,088,000
Operating Expense	6,656,171	7,549,352	4,441,655
Operating Income	1,442,479	864,085	4,425,666
Operating Income for Ratio Calculation	1,247,251	864,085	4,425,666
All Interest	349,764	243,578	1,059,970
All Principal	616,700	616,700	2,210,000
Total Debt	966,464	860,278	3,269,970
Bond Ratio	129.1%	100.4%	135%
Proposed Rate Increase	5.92%	5.92%	5.92%
Ending Combined Cash Before R&R Replacement Fund Escrow	1,966,450	1,619,064	1,508,760
R&R Replacement Fund Escrow	-	-	210,000
Ending Combined Cash After R&R Replacement Fund Escrow	1,966,450	1,619,064	1,298,760
45 days Cash Out Flow - Excludes Principal Costs	984,567	960,772	812,420

WASTEWATER CAPITAL FUND	2015 Final	2016 Forecast	2017 Requested Budget
Beginning Cash	730,760	1,471,319	1,131,154
Revenues	-	-	
Bond Revenues		160,000	-
Transfers In	980,000	-	1,088,000
Infrastructure Fee			
Sale of Public Property	6,500	16,000	
Interest	4,947	11,029	-
Total Revenues	991,447	187,029	1,088,000
Capital Expense			
Transfer into WWTP Capital - Costs not covered by SRF		162,824	430,000
Plant Capital Equipment Replacement	-	-	210,000
Lease Principal - Jet-Vac Truck			52,130
Lease - Principal - 50% of \$160K Dump Truck - 5 Yrs			12,500
SOB Principal - Radio System			3,370
Vehicles	85,934	205,571	35,000
Capital Equipment	70,327	28,648	123,000
Computer Software	-	15,000	20,000
Engineering Design	1,497	65,150	30,000
Construction Contract	93,131	50,000	350,000
Future Projection	-	-	
Total Capital Expenses	250,889	527,193	1,266,000
Ending Cash	1,471,319	1,131,154	953,154

WASTEWATER CAPITAL FUND WWTF Construction Sub-Fund	2015 Final	2016 Forecast	2017 Requested Budget
Beginning Cash Balance	(2,637,834)	(2,800,000)	(2,728,479)
Revenues			
Interest Earnings - Reserve		71,521	
Cap I			430,000
Transfer in From Regular Capital		-	-
SRF Grant Reimbursement	18,496,528	31,235,439	32,915,347
Transfer In		81,412	
Total Income	18,496,528	31,306,960	33,345,347
Expenses			
Engineering	505	277	-
Construction	-	17,081,021	-
Consulting	272,176	338,300	-
Cost of Issuance	546,673	540,892	
Capitalized Interest	71,520		
Construction	16,261,819	13,274,949	30,611,868
Total Expenses	17,152,693	31,235,439	30,611,868
Ending Cash Balance	(1,293,999)	(2,728,479)	5,000

Solid Waste Fund

Account Name	2015 Final	2016 Forecast	2017 Requested Budget
Rate Increase	7.0%	4.0%	4.7%
Beginning Fund Balance	\$ 9,413	\$ 7,649	\$ 5,280
Revenues			
Refuse Collection Fees	1,501,006	1,566,975	1,624,830
Recycling Rebate	12,402	3,178	2,500
Interest Earnings	167	301	250
Total Revenues	1,513,574	1,570,455	1,627,580
Expenses			
Regular Salaries	21,990	29,357	23,220
Heath Savings Account	122	395	500
Pension Expenses	(745)		
Opt Out Ins	131	308	300
FICA	1,639	2,277	1,810
Lagers	1,985	1,950	2,330
Worker's Comp	60	31	50
Health Insurance	5,323	4,268	3,920
Life Insurance	11	6	10
Dental Insurance	244	211	230
Vision Insurance-VSP	38	36	40
Disability Ins	14	15	10
Outside Printing	182	224	250
Contract Labor	895	-	
Misc Fees	247	124	
Mobile Phones	-	-	150
Software Maintenance	613	631	640
Financial Services	15,093	17,356	18,500
Sanitation Collection Fees	1,399,097	1,452,517	1,503,480
Hazardous Waste Program	30,997	30,315	32,000
Miscellaneous Fees	19,857	15,230	18,000
Street Maintenance	15,000	15,000	15,000
Uncollectible Accounts	2,491	2,451	2,500
Postage	43	90	4,500
Total Expenses	\$ 1,515,338	\$ 1,572,824	\$ 1,627,440
Income	(1,764)	(2,369)	140
Ending Fund Balance	\$ 7,649	\$ 5,280	\$ 5,420

Discussion

Water and Wastewater Fund Overview

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

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

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

2017 User Rate Recommendations

Based on the above list of action items and the 2017 financial requirements, the Budget Committee recommended to the City Council the following rate adjustments:

Bottom-line Impact – a 4.9% increase costing \$4.79 per month for the average utility customer

Individual average customer elements

- Water – 3.7% increase, representing an additional \$1.13 per month
- Wastewater – 5.92% increase, representing an additional \$2.96 per month
- Solid Waste – 4.7% increase, representing an additional of \$0.70 per month

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

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

The 2017 user rate structure will be as follows:

	Base for 2016	2017 Recommended Increase
<u>Water</u>		
Monthly Customer Charge	6.16	6.39
Volume Charges		
Minimum - under 1,001 gals	2.96	3.07
First 1,001 to 2,000 gals	6.35	6.58
Next 18,000 gals	5.21	5.40
Next 80,000 gals	4.72	4.89
Over 100,000 gals	3.69	3.83
<u>Wastewater</u>		
Monthly Customer Charge	6.67	7.06
Volume Charges		
First 1,000 gals	5.66	6.00
Over 1,000 gals	12.33	13.06
<u>Solid Waste</u>		
Per Household	14.89	15.59
Sales Tax Percent on Water	1%	1%

Other Budgets

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

Additional supporting detail is available upon request.

Staff looks forward to engaging Council on any additional questions or concerns relative to the 2017 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

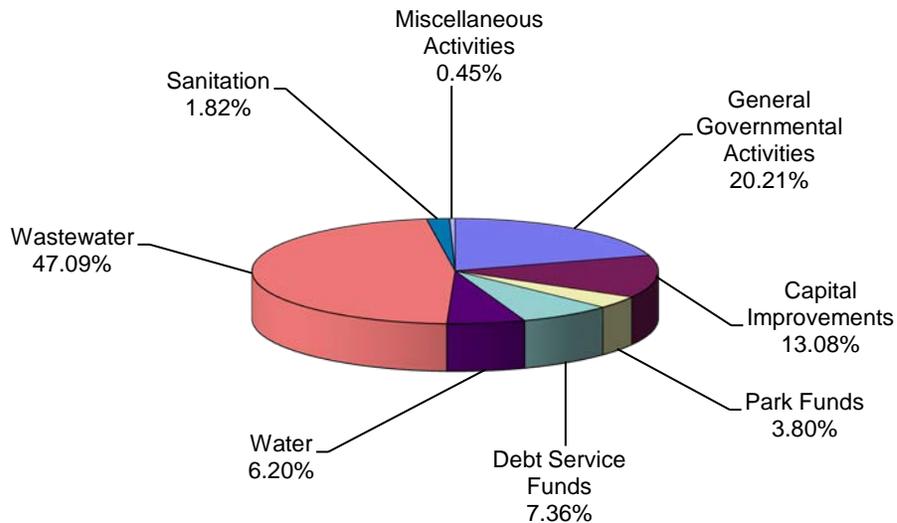
City of Liberty, Missouri
Recap of Revenue
Fiscal Year 2017

Revenue Source	Budget Amount	% of Total
Total Revenue By Fund		
General Fund	\$ 18,115,810	20.21%
Economic Development Sales Tax Fund	1,999,390	2.23%
Capital Sales Tax Fund	2,530,640	2.82%
Transportation Sales Tax Fund	2,128,800	2.37%
Parks Sales Tax Fund	1,064,400	1.19%
Fire Sales Tax Fund	4,005,400	4.47%
Cable Reserve Fund	150	0.00%
Park Operating Fund	3,405,030	3.80%
Transient Bed Tax	191,640	0.21%
Police Training Fund	12,910	0.01%
Police Inmate Security Fund	5,500	0.01%
Cemetery Maintenance Fund	41,450	0.05%
Fairview Cemetery Trust Fund	7,000	0.01%
Mt. Memorial Cemetery Trust Fund	200	0.00%
Frank Hughes Memorial Trust Fund	100	0.00%
Loss Control Fund	141,900	0.16%
TIF Debt Service Fund	6,600,260	7.36%
Water Operating Fund	5,557,180	6.20%
Wastewater Operating Fund	8,867,320	9.89%
Wastewater Capital Fund	-	0.00%
Wastewater Treatment Facility Fund	33,345,350	37.20%
Sanitation Fund	1,627,580	1.82%
	<u>\$ 89,648,010</u>	<u>100.00%</u>

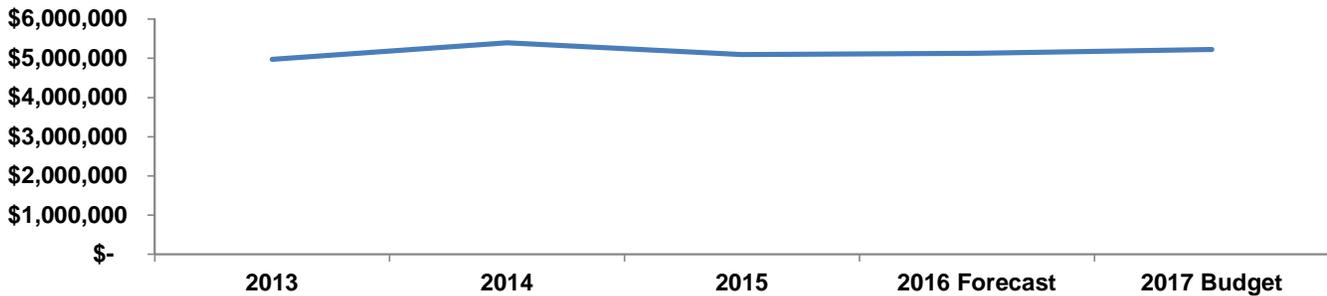
City of Liberty, Missouri
Recap of Revenue
Fiscal Year 2017

Revenue Source	Budget Amount	% of Total
Total Revenue By Activity		
General Governmental Activities	\$ 18,115,810	20.21%
Capital Improvements	11,728,780	13.08%
Park Funds	3,405,030	3.80%
Debt Service Funds	6,600,260	7.36%
Water	5,557,180	6.20%
Wastewater	42,212,670	47.09%
Sanitation	1,627,580	1.82%
Miscellaneous Activities	400,700	0.45%
	\$ 89,648,010	100.0%

2017 REVENUE BY ACTIVITY



Property Tax



Percentage of 2017 Proposed Property Tax Revenue to Total Revenue **5.83%**

Authority State Statute: Section 94.340, 90.500
 City Ordinance: Ord. 10603, August 22, 2016

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:

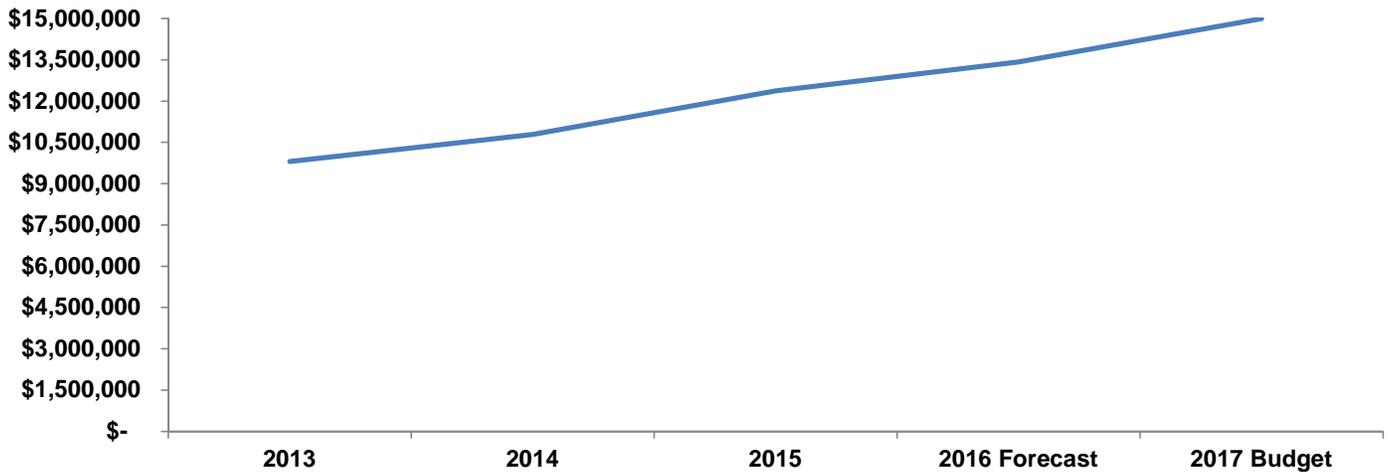
	2015 Levy	Statutory Maximum	Vote Required
General	\$ 0.8287	\$ 0.8900	Yes
Parks	0.1460	\$ 0.2000	Yes
	\$ 0.9747		

Forecast Factors impacting revenue include population, income, and construction activity. Proposed revenue for 2017 is based on the City's current tax levy and 2016 assessed values as reported by the Clay County Assessor's Office

Account # 3001 to 3009

Fund Category	2013	2014	2015	2016 Forecast	2017 Budget
General Fund	\$ 4,100,520	\$ 4,451,882	\$ 4,191,683	\$ 4,229,513	\$ 4,316,800
Park Fund	722,641	783,178	746,103	745,597	751,900
TIF Fund	149,898	158,258	157,762	153,530	153,530
TOTAL	\$ 4,973,059	\$ 5,393,318	\$ 5,095,548	\$ 5,128,640	\$ 5,222,230
Increase (decrease)		8.45%	-5.52%	0.65%	1.82%

Sales Tax



Percentage of 2017 Proposed Sales Tax Revenue to Total Revenue

16.73%

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

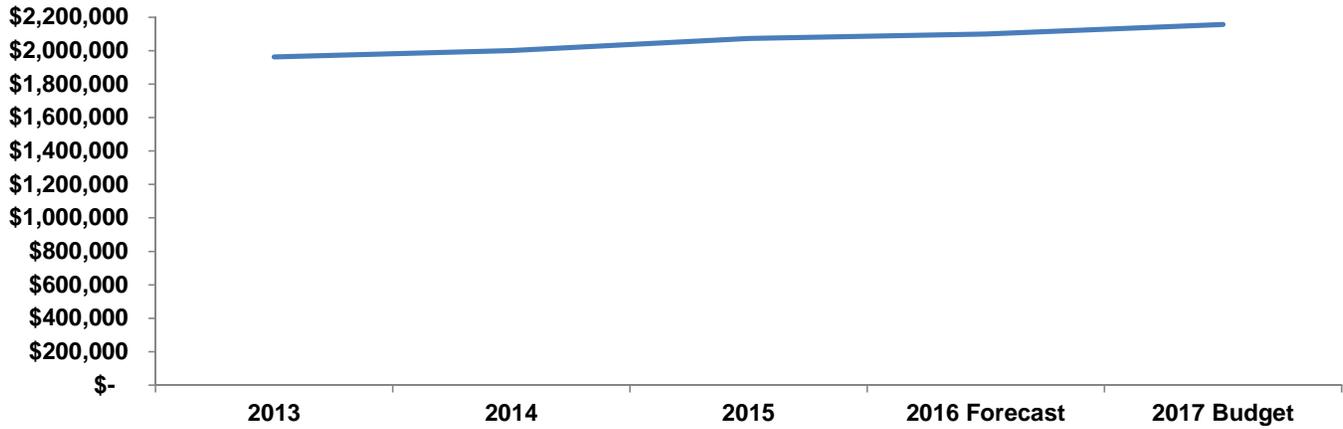
Levy Rate		Rate	Effective Date	Sunset Date
General Sales Tax		1.00%	4/1/1975	None
Capital Sales Tax		0.50%	12/1/2010	12/31/2030
Parks Sales Tax		0.25%	1/1/2001	None
Fire Sales Tax		0.25%	1/1/2001	None
Transportation Sales Tax		0.25%	4/1/2002	12/31/2030
Transportation Sales Tax		0.25%	4/1/2009	12/31/2030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

Forecast The 2017 budget shows a significant increase over 2016 forecast revenue due to further development in TIF districts.

Account # 3021 to 3029

Fund Category	2013	2014	2015	2016 Forecast	2017 Budget
General Sales Tax	\$ 3,570,330	\$ 3,913,090	\$ 4,004,849	\$ 4,100,235	\$ 4,466,270
Capital Sales Tax	1,664,196	1,824,317	1,874,300	1,987,340	2,128,800
Parks Sales Tax	832,100	915,083	943,560	993,680	1,064,400
Fire Sales Tax	832,099	912,079	937,070	993,680	1,064,400
Transportation Sales Tax	1,658,386	1,817,559	1,867,891	1,987,340	2,128,800
Economic Dev Sales Tax	-	-	1,260,422	1,734,480	1,929,390
TIF Debt Service	1,249,288	1,409,428	1,485,638	1,626,460	2,211,910
TOTAL	\$ 9,806,399	\$ 10,791,556	\$ 12,373,730	\$ 13,423,215	\$ 14,993,970
Increase (decrease)		10.05%	14.66%	8.48%	11.70%

Electric Franchise Fees



Percentage of 2017 Proposed Electric Franchise Fee Revenue to Total Revenue **2.40%**

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.

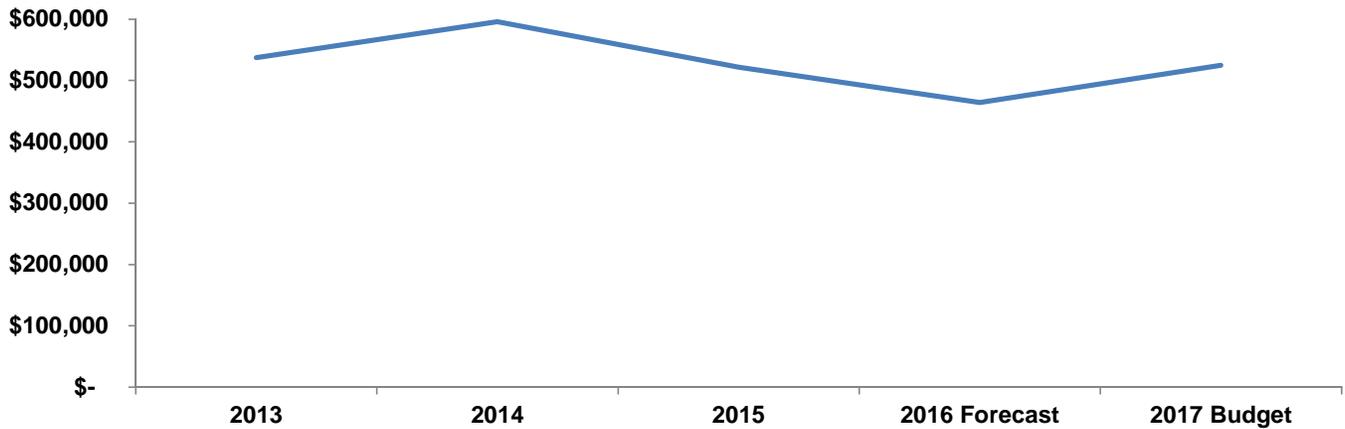
Tax Levy The City's electric franchise fee is 6%

Forecast Factors impacting revenue include temperature, population and utility rates. The 2017 budget does not reflect a change in rates for the coming year over projected and assumed historical usage. The 2017 budget reflects normalized summer demand.

Account # 3011

Fund Category	2013	2014	2015	2016	2017 Budget
				Forecast	
General Fund	\$ 1,962,099	\$ 1,999,904	\$ 2,073,476	\$ 2,100,000	\$ 2,155,500
Increase (decrease)		1.93%	3.68%	1.28%	2.64%

Gas Franchise Fees



Percentage of 2017 Proposed Gas Franchise Fee Revenue to Total Revenue **0.59%**

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.

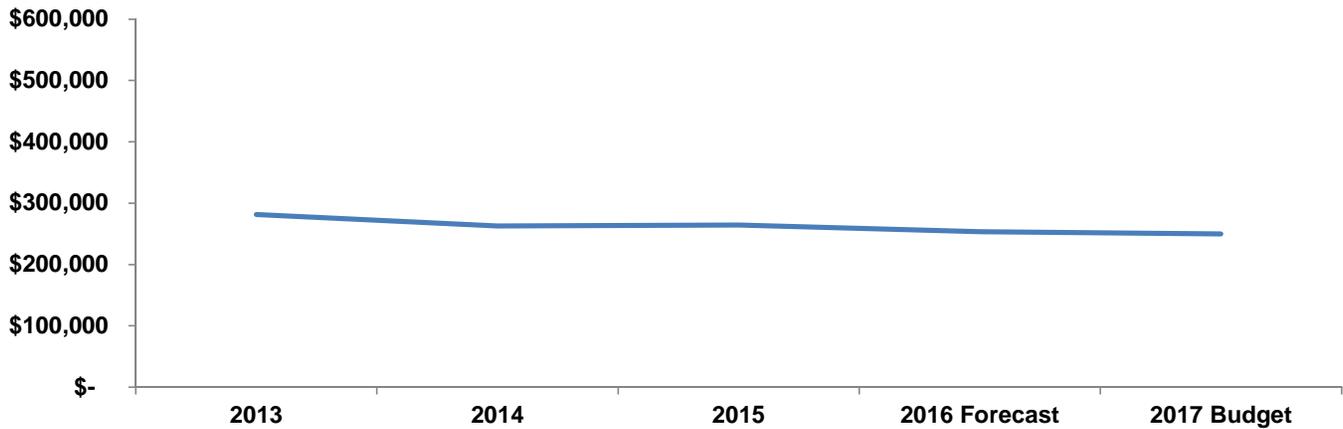
Tax Levy The City's gas franchise fee is 5%

Forecast Factors impacting revenue growth include temperature, population and changes in utility rates. The 2017 budget reflects an increase from 2016 forecasts and is reflective of improved natural gas pricing and normalized usage/demand.

Account # 3012

Fund Category	2013	2014	2015	2016	2017 Budget
				Forecast	
General Fund	\$ 537,224	\$ 595,994	\$ 521,830	\$ 464,042	\$ 525,000
Increase (decrease)		10.94%	-12.44%	-11.07%	13.14%

Telephone Franchise Fees



Percentage of 2017 Proposed Telephone Franchise Fee Revenue to Total Revenue **0.28%**

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.

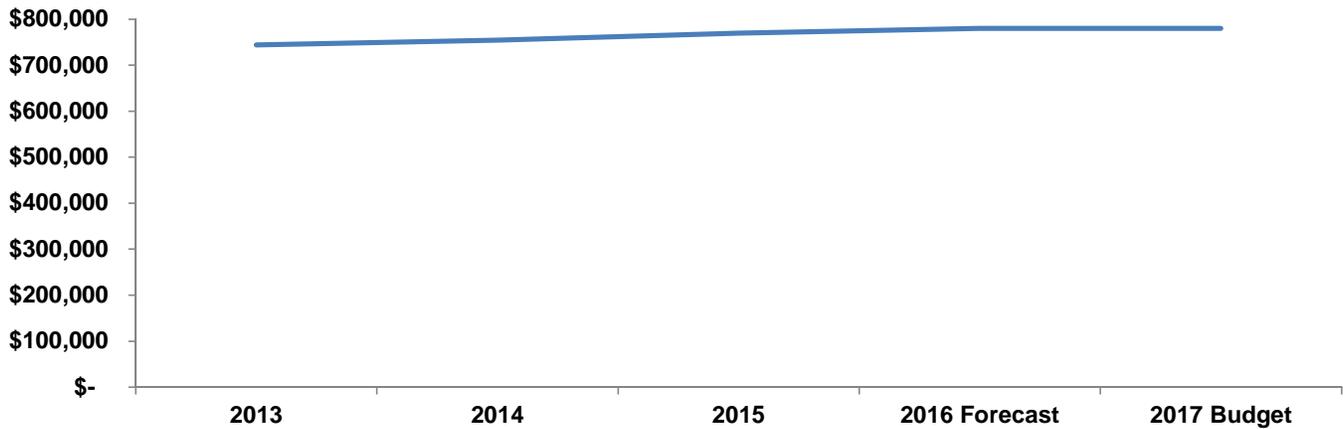
Tax Levy The City's telephone franchise fee is 6%

Forecast Factors impacting revenue growth are population, usage, and changes in utility rates. The 2017 budget reflects no rate changes for the coming year.

Account # 3013

Fund Category	2013	2014	2015	2016	2017 Budget
				Forecast	
General Fund	\$ 281,401	\$ 263,003	\$ 264,540	\$ 253,400	\$ 250,000
Increase (decrease)		-6.54%	0.58%	-4.21%	-1.34%

Gasoline Tax



Percentage of 2017 Proposed Gasoline Tax Revenue to Total Revenue **0.87%**

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.

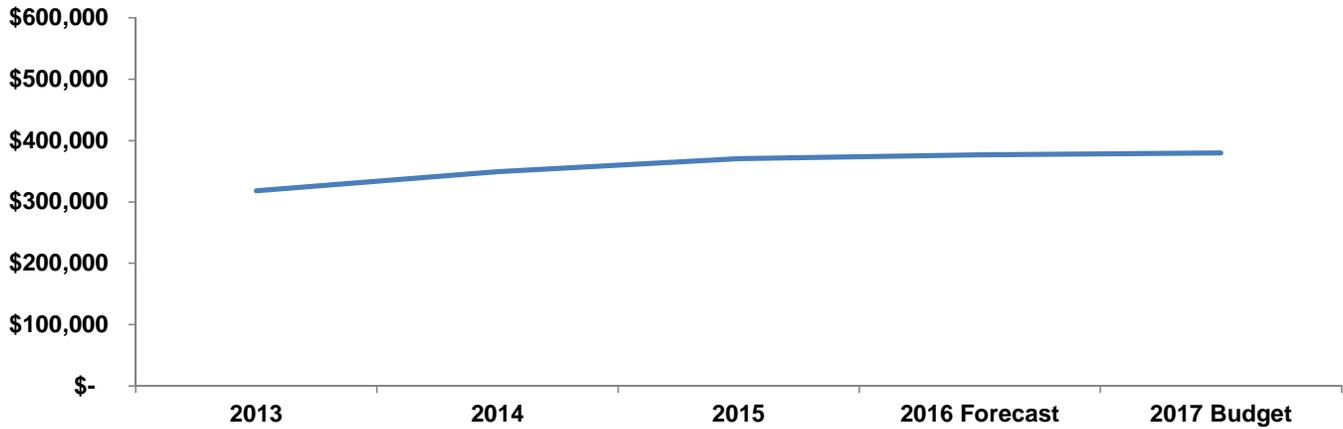
Tax Levy The current tax rate of \$0.17/gal became effective on 04/01/1996

Forecast The 2017 proposed budget shows no change from 2016 forecasts and assumes that cost of fuel and usage will remain the same.

Account # 3034

Fund Category	2013	2014	2015	2016	2017 Budget
				Forecast	
General Fund	\$ 743,817	\$ 754,665	\$ 769,770	\$ 780,000	\$ 780,000
Increase (decrease)		1.46%	2.00%	1.33%	0.00%

Vehicle Tax



Percentage of 2017 Proposed Vehicle Tax Revenue to Total Revenue 0.42%

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.

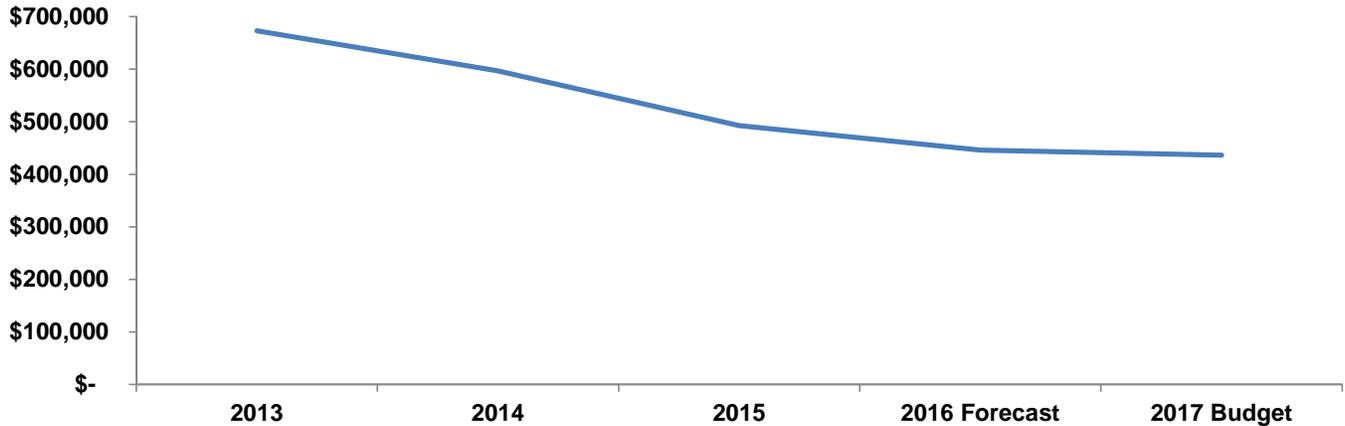
Tax Levy N/A

Forecast The 2017 budget assumes a slight increase based on the economy and trend of actual receipts.

Account # 3035

Fund Category	2013	2014	2015	2016	2017 Budget
				Forecast	
General Fund	\$ 318,159	\$ 349,453	\$ 370,489	\$ 377,000	\$ 380,000
Increase (decrease)		9.84%	6.02%	1.76%	0.80%

Fines and Forfeitures



Percentage of 2017 Proposed Fines and Forfeitures Revenue to Total Revenue 0.49%

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

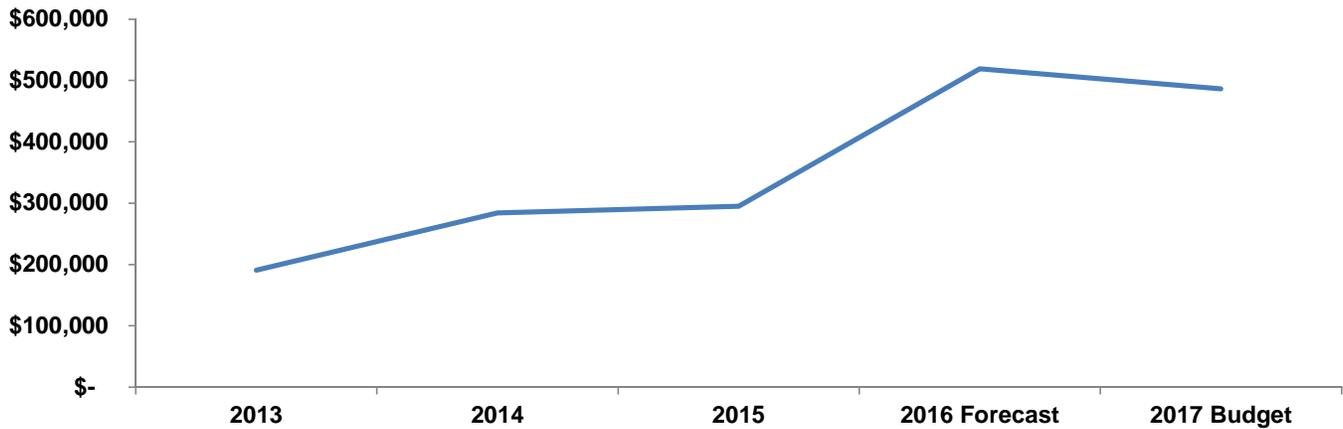
Description Includes fines levied by the municipal court, monies forfeited when a defendant fails to make a scheduled court appearance, and additional charges to offset the cost of operating the court and training law enforcement officials.

Forecast Fines and forfeitures budgeted in 2017 show a decrease from 2016 forecasts. Police staffing levels have not allowed for support of a traffic unit.

Account # 3350 to 3357

Fund Category	2013	2014	2015	2016	2017 Budget
				Forecast	
General Fund	\$ 673,058	\$ 596,861	\$ 492,673	\$ 445,900	\$ 436,500
Increase (decrease)		-11.32%	-17.46%	-9.49%	-2.11%

Construction and Development Fees



Percentage of 2017 Proposed Construction and Development Fee Revenue to Total Revenue **0.54%**

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.

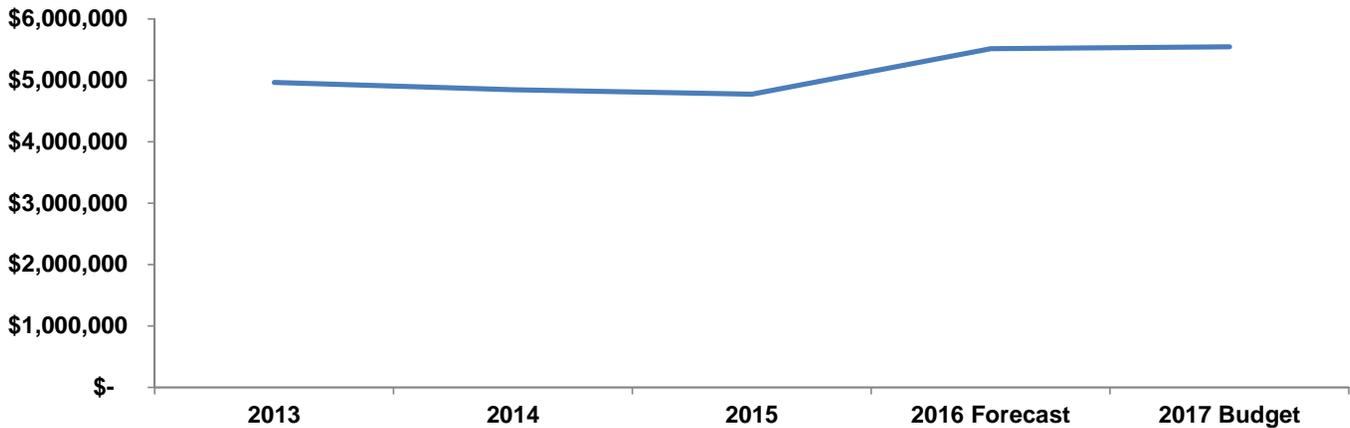
Fee Schedule Building permits are generally levied per square footage. Inspection fees are generally levied per linear foot of the utility or street improvement.

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	2016				
	2013	2014	2015	Forecast	2017 Budget
General Fund	\$ 190,549	\$ 284,289	\$ 294,822	\$ 519,157	\$ 486,400
Increase (decrease)		49.19%	3.71%	76.09%	-6.31%

Water Sales



Percentage of 2017 Proposed Water Sales Revenue to Total Revenue 6.19%

Authority State Statute: N/A
City Ordinance: Ord. 10666, December 19, 2016

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

Fee Schedule As of January 1, 2017 monthly residential water rates will be:

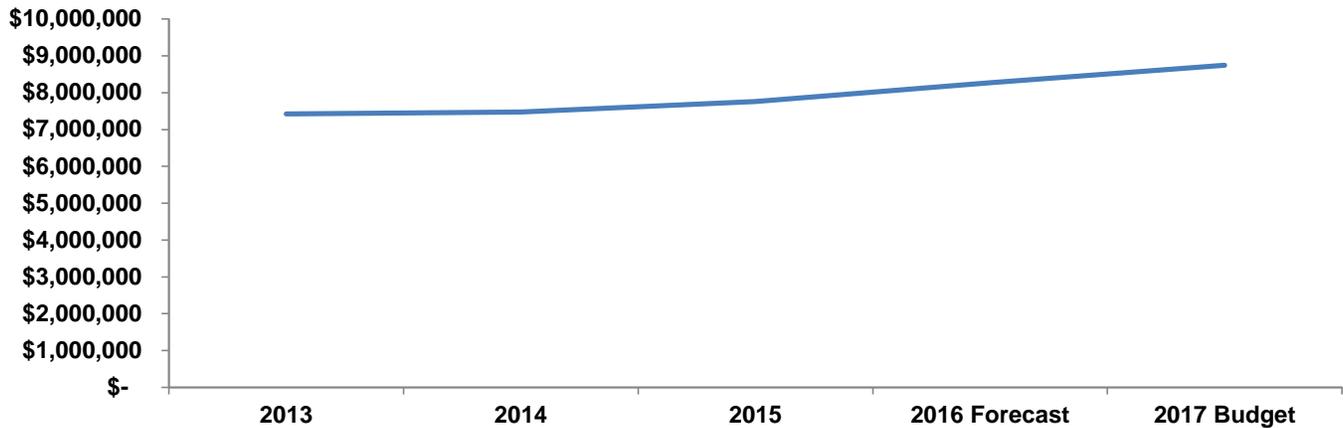
Monthly Customer Charge:	\$6.39
Minimum:	\$3.07
First 2,000 gal.:	\$6.58 per 1,000 gal.
Next 18,000 gal.:	\$5.40 per 1,000 gal.
Next 80,000 gal.:	\$4.89 per 1,000 gal.
Over 100,000 gal.:	\$3.83 per 1,000 gal.

Forecast The 2017 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	2016				
	2013	2014	2015	Forecast	2017 Budget
Water Sales	\$ 4,736,649	\$ 4,671,748	\$ 4,605,695	\$ 5,215,569	\$ 5,346,580
System Develop	71,914	22,631	23,363	159,118	50,000
Sales For Resale	159,331	152,380	145,388	142,157	150,000
Total	\$ 4,967,894	\$ 4,846,759	\$ 4,774,446	\$ 5,516,844	\$ 5,546,580
Increase (decrease)		-2.44%	-1.49%	15.55%	0.54%

Wastewater Charges



Percentage of 2017 Proposed Wastewater Charges Revenue to Total Revenue 9.76%

Authority State Statute: N/A
City Ordinance: Ord. 10667, December 19, 2015

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

Fee Schedule Monthly rates January 1, 2017:
 Monthly Customer Charge: \$7.06
 Minimum Volume Charge: \$6.00
 1,001 Gallons or More \$13.06 per 1,000 gal.

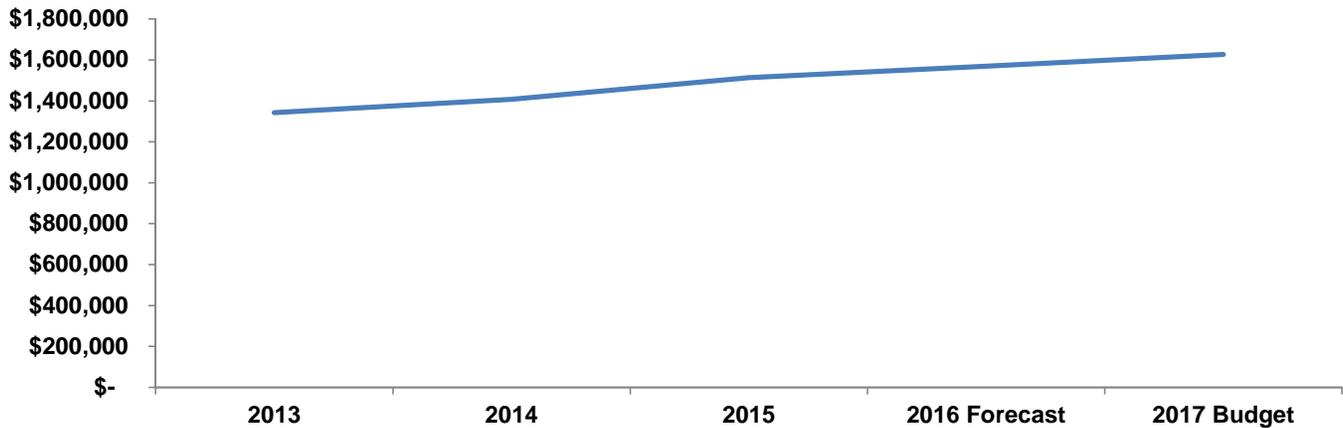
Commercial rates are calculated per 1,000 gallons of water used. Residential rates are calculated per 1,000 gallons of water used during the winter months of December to March.

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

Account # 3901 to 3975

Fund Category	2013	2014	2015	2016	
				Forecast	2017 Budget
Wastewater Charges	\$ 7,397,515	\$ 7,478,556	\$ 7,757,064	\$ 8,223,404	\$ 8,701,960
Connection Fees	28,731	8,479	4,158	45,000	45,000
Total	\$ 7,426,246	\$ 7,478,556	\$ 7,757,064	\$ 8,268,404	\$ 8,746,960
Increase (decrease)		0.98%	3.79%	6.07%	5.82%

Solid Waste and Recycling Charges



Percentage of 2017 Proposed Solid Waste Fee Revenue to Total Revenue 1.82%

Authority State Statute: N/A
City Ordinance: Res. 2874, December 19, 2016

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, 2017:

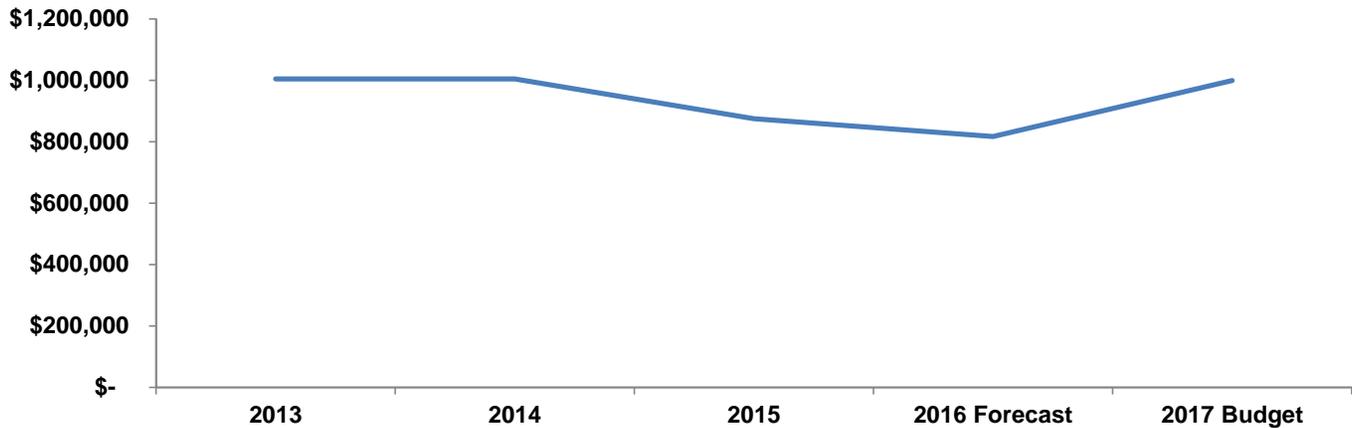
Monthly customer charge: \$15.59
with seniors receiving 50% reduction in sanitation rates.

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

Account # 3241 to 3243

Fund Category	2013	2014	2015	2016	
				Forecast	2017 Budget
Solid Waste	\$ 1,342,421	\$ 1,408,567	\$ 1,513,407	\$ 1,570,154	\$ 1,627,330
Increase (decrease)		4.93%	7.44%	3.75%	3.64%

Sports Complex/Sports Programs



Percentage of 2017 Proposed Fountain Bluff Sports Complex Revenue to Total Revenue 1.12%

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.

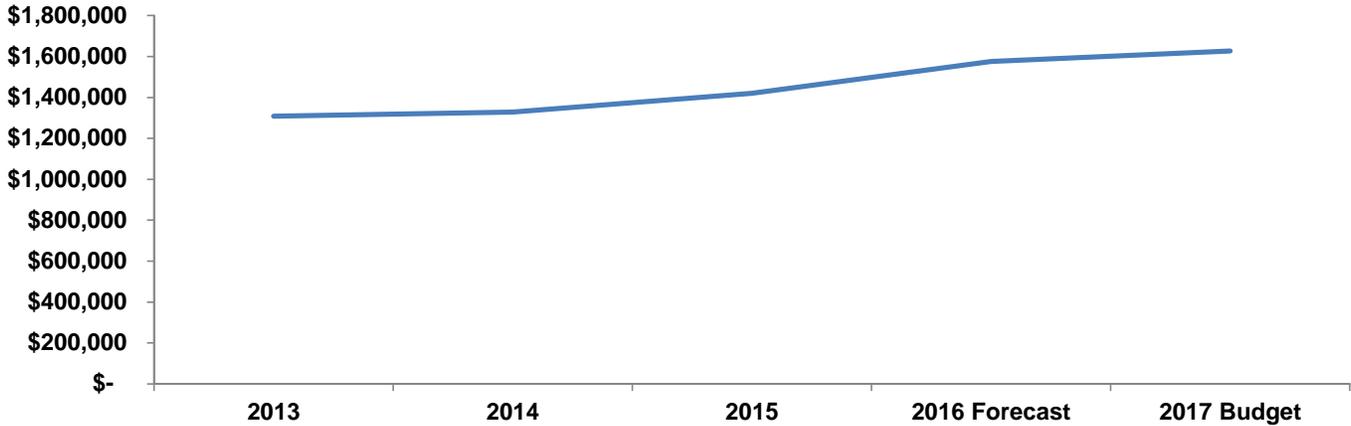
Fee Schedule Events range from facility rentals to Sports Complex sponsored tournaments with fees varying accordingly.

Forecast The 2017 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	2013	2014	2015	2016	2017 Budget
				Forecast	
Sports Complex/Sports Programs	\$ 1,005,200	\$ 1,005,101	\$ 875,602	\$ 817,189	\$ 999,850
Increase (decrease)		-0.01%	-12.88%	-6.67%	22.35%

Community Center



Percentage of 2017 Proposed Community Center Revenue to Total Revenue 1.81%

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

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

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

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

Forecast The 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 2017 budget reflects historical trends of total user fees.

Account # 8001 to 8810

Fund Category	2013	2014	2015	2016 Forecast	2017 Budget
Community Center	\$ 1,308,665	\$ 1,327,788	\$ 1,420,761	\$ 1,575,388	\$ 1,626,980
Increase (decrease)		1.46%	7.00%	10.88%	3.27%

GENERAL FUND

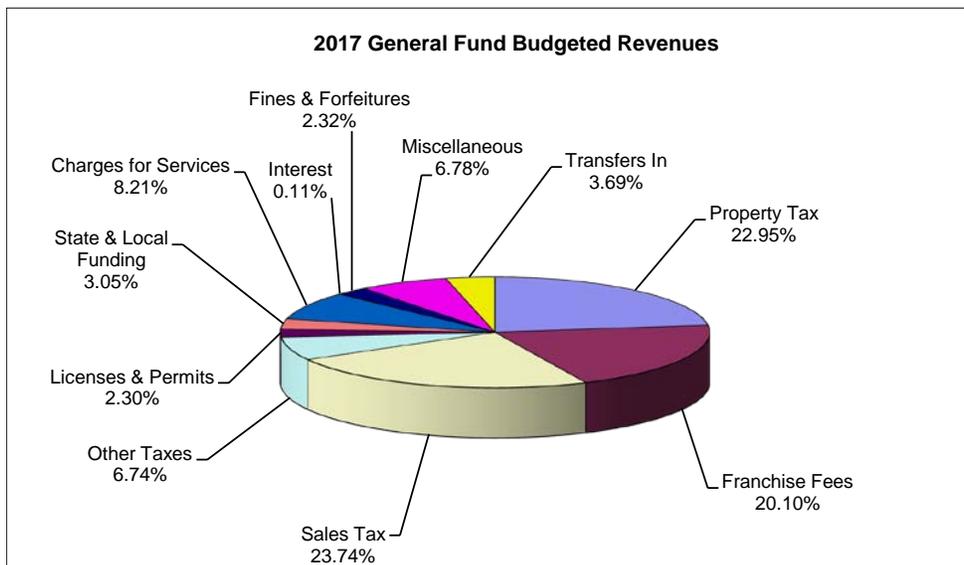
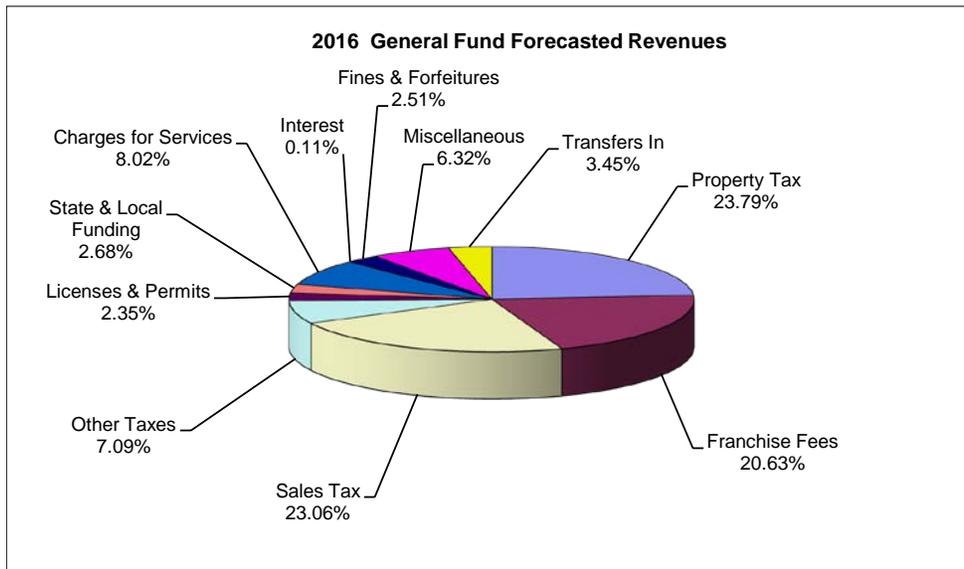
City of Liberty, Missouri
 General Fund Summary
 Fiscal Year 2017

	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES					
Property Tax	\$ 4,100,520	\$ 4,451,882	\$ 4,191,683	\$ 4,229,513	\$ 4,316,800
Franchise Fees	3,761,816	3,826,361	3,760,453	3,667,442	3,780,500
Sales Tax	3,570,330	3,913,090	4,004,850	4,100,235	4,466,270
Other Tax	1,171,054	1,205,247	1,246,598	1,261,300	1,267,500
License & Permits	318,504	394,857	339,463	417,137	433,300
Federal Grants	-	-	2,597	-	-
Operating Grants	582,858	470,410	493,628	475,900	574,220
Charges for Services	1,024,197	1,073,439	1,122,423	1,425,840	1,545,100
Interest	11,855	12,702	13,627	20,410	21,000
Fines & Forfeitures	673,058	596,861	492,674	445,900	436,500
Miscellaneous	2,055,253	626,376	928,485	1,123,474	1,274,620
Transfers In	354,000	866,800	610,020	613,530	693,530
Total Revenues	\$ 17,623,446	\$ 17,438,024	\$ 17,206,500	\$ 17,780,681	\$ 18,809,340

EXPENDITURES					
Council	\$ 125,084	\$ 128,590	\$ 130,692	\$ 153,279	\$ 148,660
Administration	1,023,567	1,115,673	1,251,249	1,119,664	1,235,160
Human Resources	227,406	244,036	253,797	253,406	266,100
Finance	684,413	761,548	711,287	747,874	750,080
Police	5,778,506	6,181,495	5,213,508	5,443,470	5,735,700
Fire	4,235,199	4,439,807	4,558,707	4,710,290	5,079,540
Community Services	319,861	310,373	328,116	358,709	438,709
Public Works	2,510,266	2,361,249	2,338,926	2,365,492	2,485,270
Development	580,437	598,519	628,387	674,795	717,680
Information Services	1,512,268	1,288,601	2,127,451	2,177,827	2,175,070
City Wide Programs	419,853	323,977	212,944	(88,424)	(10,440)
Total Expenditures	\$ 17,416,859	\$ 17,753,869	\$ 17,755,064	\$ 17,916,382	\$ 19,021,529

GENERAL FUND REVENUES

	2016 Forecast	2017 Budget
Property Tax	\$ 4,229,513	\$ 4,316,800
Franchise Fees	3,667,442	3,780,500
Sales Tax	4,100,235	4,466,270
Other Taxes	1,261,300	1,267,500
Licenses & Permits	417,137	433,300
State & Local Funding	475,900	574,220
Charges for Services	1,425,840	1,545,100
Interest	20,410	21,000
Fines & Forfeitures	445,900	436,500
Miscellaneous	1,123,474	1,274,620
Transfers In	613,530	693,530
	\$ 17,780,681	\$ 18,809,340



City of Liberty, Missouri
General Fund Revenues Detail
Fiscal Year 2017

Account Number	Account Name	2013	2014	2015	2016 Projected	2017 Budget
Property Taxes						
10.10.3001	Real Estate Taxes	\$ 3,043,668	\$ 2,962,266	\$ 2,967,977	\$ 3,060,522	\$ 3,070,000
10.10.3002	Personal Property Taxes	627,687	960,993	746,155	684,726	763,800
10.10.3003	Railroad & Utility Taxes	119,899	146,588	159,460	177,519	178,000
10.10.3004	Surtax	271,814	269,749	268,333	275,000	275,000
10.10.3009	Delinquent Charges	37,454	112,285	49,758	31,746	30,000
Total Property Taxes		\$ 4,100,521	\$ 4,451,882	\$ 4,191,683	\$ 4,229,513	\$ 4,316,800
Franchise Fees						
10.10.3011	Electric	\$ 1,962,099	\$ 1,999,904	\$ 2,073,476	\$ 2,100,000	\$ 2,155,500
10.10.3012	Gas	537,224	595,994	521,830	464,042	525,000
10.10.3013	Telephone	281,401	263,003	264,500	253,400	250,000
10.10.3014	Cable TV	329,775	350,627	361,466	360,000	360,000
10.10.3016	Cell Phones	651,317	616,832	539,181	490,000	490,000
Total Franchise Fees		\$ 3,761,816	\$ 3,826,361	\$ 3,760,453	\$ 3,667,442	\$ 3,780,500
Sales Tax						
10.10.3021	General Fund	\$ 4,067,646	\$ 4,474,423	\$ 4,596,634	\$ 4,750,815	\$ 5,353,720
10.10.3026	Sales Tax Transfer-Capital					
10.10.3029	Sales Tax Transfer-Other	(497,315)	(561,332)	(591,785)	(650,580)	(887,450)
Total Sales Tax		\$ 3,570,330	\$ 3,913,090	\$ 4,004,850	\$ 4,100,235	\$ 4,466,270
Other Taxes						
10.10.3032	Financial Institution Tax	\$ 20,046	\$ 10,941	\$ 12,850	\$ 14,300	\$ 17,500
10.10.3032	Cigarette Tax	89,032	90,188	93,488	90,000	90,000
10.10.3034	State Gasoline Tax	743,817	754,665	769,770	780,000	780,000
10.10.3035	State Vehicle Tax	318,159	349,453	370,489	377,000	380,000
Total Other Taxes		\$ 1,171,054	\$ 1,205,247	\$ 1,246,598	\$ 1,261,300	\$ 1,267,500
Licenses & Permits						
10.20.3051	Business License-Renewal	\$ 190,918	\$ 200,880	\$ 204,200	\$ 200,000	\$ 220,000
10.20.3052	Business License-New	19,638	20,017	15,289	25,482	20,000
10.20.3053	Liquor & Beer	21,524	21,798	20,728	25,000	25,500
10.20.3054	Liquor Dispensing	8,328	8,956	10,000	10,000	11,000
10.20.3057	Dog License	3,940	4,250	3,965	4,255	4,400
10.20.3059	Miscellaneous License	-	50	-	-	-
10.20.3061	Fun Run/5K Events	-	1,200	2,400	2,400	2,400
10.20.3068	Business Patio Permits	-	200	-	-	-
10.20.3071	Building Permits	74,157	137,506	82,881	150,000	150,000
Total Licenses & Permits		\$ 318,504	\$ 394,857	\$ 339,463	\$ 417,137	\$ 433,300
Federal Grants						
10.25.3072	Police Grant - BVP	\$ -	\$ -	\$ 2,597	\$ -	\$ -
		\$ -	\$ -	\$ 2,597	\$ -	\$ -
State, Local & Federal Funding						
10.30.3103	MARC Funds	\$ 97,301	\$ 105,387	\$ 117,116	\$ 110,000	\$ 110,000
10.30.3104	Historic Preservation Grant					
10.30.3117	Clay County Senior Services	115,000	105,000	105,000	105,000	105,000
10.30.3122	KCATA Section 9	(5,484)	-	-	-	-
10.30.3127	Police Grants	13,687	13,712	7,729	9,000	10,000
10.30.3132	T.R.I.M. Grant	22,500	-	-	-	-
10.30.3141	Road District Funds	228,950	132,520	132,020	132,020	222,530
10.30.3151	School District-SRO	110,904	113,790	125,268	119,880	126,690

General Fund Revenues (continued)

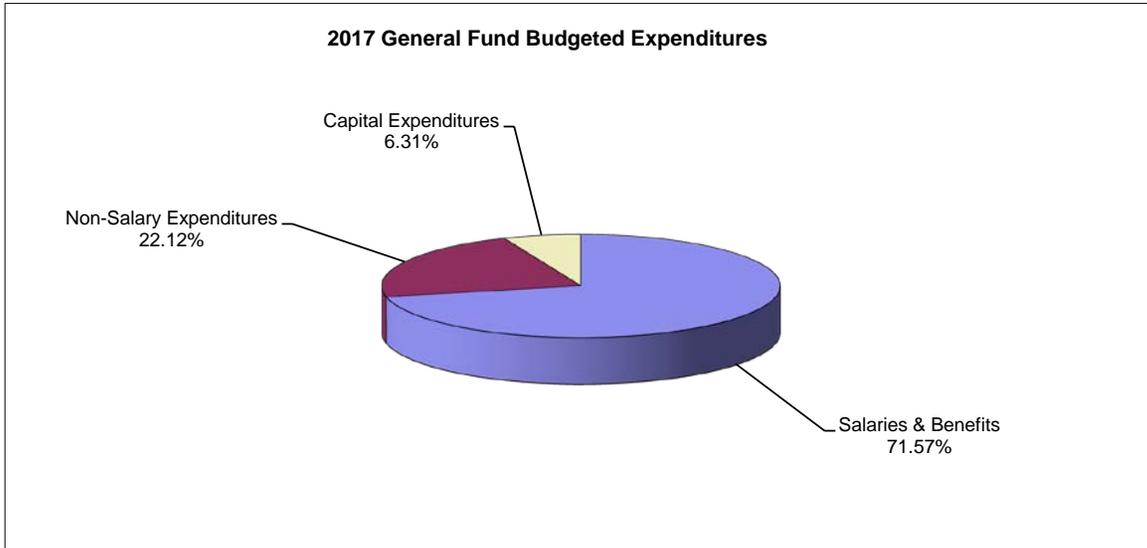
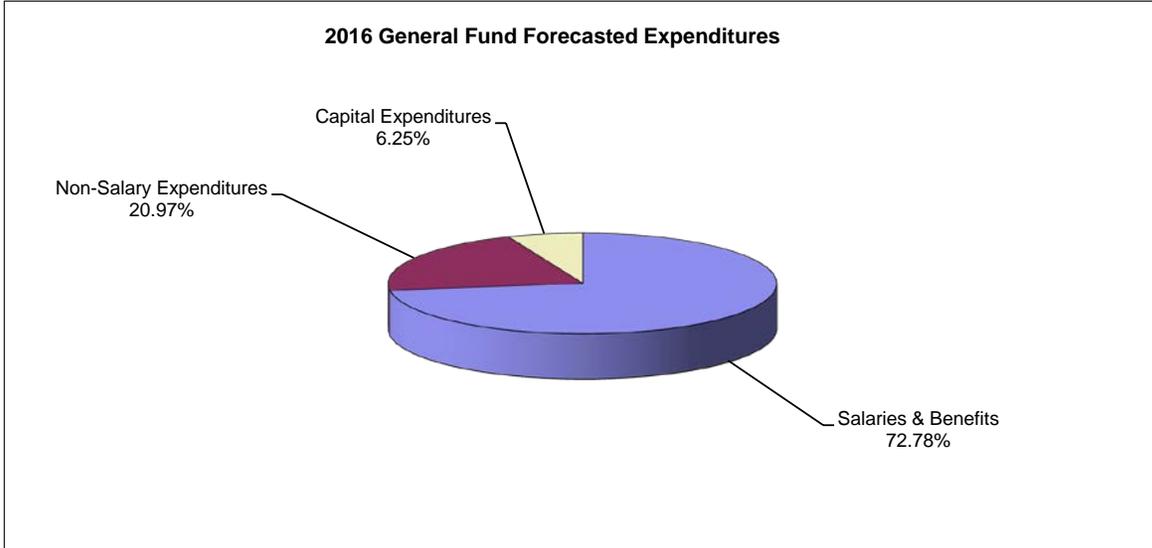
Account Number	Account Name	2013	2014	2015	2016 Projected	2017 Budget
State, Local & Federal Funding (continued)						
10.30.3155	Fire Suppression Grant	\$ -	\$ -	\$ -	\$ -	\$ -
10.30.3199	Private Funds Grant	\$ -	\$ -	\$ 6,495	\$ -	\$ -
Total State, Local & Federal Funding		\$ 582,858	\$ 470,410	\$ 493,628	\$ 475,900	\$ 574,220
Charges for Police Services						
10.40.3201	Police Reports	\$ 7,490	\$ 6,785	\$ 7,605	\$ 7,935	\$ 6,500
10.40.3202	Dog Care	9,157	7,977	7,909	7,909	11,000
10.40.3203	Court Fees	1,871	1,487	1,231	1,231	1,200
10.40.3207	Alarm Permit	-	-	-	-	-
Total Charges for Police Services		\$ 18,518	\$ 16,249	\$ 16,746	\$ 17,075	\$ 18,700
Charges for Engineering Services						
10.40.3211	Public Improvements	\$ 14,605	\$ 9,559	\$ 113,717	\$ 125,000	\$ 25,000
10.40.3212	Plat Filing	1,212	729	1,875	736	2,000
10.40.3218	Parking Permits	55	20	25	-	-
10.40.3219	Right-of-Way Permits	7,970	11,509	8,409	19,000	10,000
Total Charges for Engineering Services		\$ 23,842	\$ 21,817	\$ 124,026	\$ 144,736	\$ 37,000
Charges for Planning & Inspection						
10.40.3221	Building Plan Check Fee	\$ 23,664	\$ 41,548	\$ 20,189	\$ 100,716	\$ 105,000
10.40.3222	Planning Service Fee	33,129	37,639	26,321	26,485	40,000
10.40.3224	Electrical Inspection Fee	15,905	15,622	15,429	20,000	20,000
10.40.3225	Plumbing Inspection Fee	8,820	11,871	14,814	22,574	12,000
10.40.3226	Mechanical Inspection Fee	10,998	20,001	10,857	22,000	22,000
10.40.3227	Examinations	35	-	305	1,837	400
10.40.3226	Other	-	-	-	30,809	100,000
Total Charges for Planning & Inspection		\$ 92,550	\$ 126,682	\$ 87,915	\$ 224,421	\$ 299,400
Charges for Emergency Services						
10.40.3231	Ambulance	\$ -	\$ -	\$ -	\$ -	\$ -
10.40.3232	Ambulance Billing 911	1,659,056	1,551,531	1,544,061	1,649,608	1,850,000
10.40.3233	Ambulance Write Off	(769,769)	(642,841)	(650,325)	(610,000)	(660,000)
Total Charges for Emergency Services		\$ 889,287	\$ 908,691	\$ 893,737	\$ 1,039,608	\$ 1,190,000
Interest						
10.50.3301	Interest Income	\$ 11,855	\$ 12,702	\$ 13,627	\$ 20,410	\$ 21,000
Total Interest		\$ 11,855	\$ 12,702	\$ 13,627	\$ 20,410	\$ 21,000
Fines & Forfeitures						
10.60.3350	Court Costs	\$ 51,307	\$ 47,600	\$ 39,982	\$ 37,000	\$ 35,000
10.60.3351	Court Fines	571,693	516,622	420,633	390,000	385,000
10.60.3352	Forfeited Cash Bond	34,934	22,230	21,255	15,000	13,000
10.60.3353	Parking Fines	6,591	2,461	4,150	3,900	3,500
10.60.3357	Inmate Maintenance Fee	8,534	7,948	6,654	-	-
Total Fines & Forfeitures		\$ 673,058	\$ 596,861	\$ 492,674	\$ 445,900	\$ 436,500
Miscellaneous Revenue						
10.70.3601	Sale of Publications	\$ 753	\$ 681	\$ 333	\$ 600	\$ 500
10.70.3602	GIS Data Requests	15	10	110	-	-
10.70.3641	Sale of Public Property	4,296	-	9,503	10,000	15,000
10.70.3651	Access Transportation	1,156	1,610	700	720	720
10.70.3652	Senior Activities	(5)	-	100	1,100	-
10.70.3653	Senior Services Admin.	8,400	8,400	7,700	9,100	8,400

General Fund Revenues (continued)

Account Number	Account Name	2013	2014	2015	2016 Projected	2017 Budget
Miscellaneous Revenue (continued)						
10.70.3655	Senior Center Programs	\$ 4,215	\$ 9,882	\$ 6,921	\$ 6,100	\$ 6,100
10.70.3659	Loss Control Reimburse	8,700	1,712	-	-	-
10.70.3661	Reimbursed Exp-GF	-	-	-	12,250	1,000
10.70.3664	Reimbursed Exp-Police	108	32	556	460	500
10.70.3666	Project Cost Reimburse	-	-	-	-	-
10.70.3712	Tower Lease Revenue	62,750	65,776	52,753	60,000	60,000
10.70.3722	Telecom Settlement	-	-	-	-	-
10.70.3770	TIF Administrative Fee	14,557	29,040	19,769	22,323	31,000
10.70.3785	Overhead Fees-Utilities	283,400	283,400	283,400	283,400	283,400
10.70.3789	Misc Income-Police	1,500	1,535	1,200	1,700	2,000
10.70.3791	Miscellaneous Income	49,436	75,073	34,329	28,761	50,000
10.70.3793	Lease Proceeds	-	135,000	395,368	677,360	801,000
10.70.3794	Bond Proceeds	1,589,283	-	100,000	-	-
10.70.3795	Tax Special Assessments	26,689	14,225	14,000	9,600	15,000
10.70.3799	Bond Premium	-	-	1,744	-	-
Total Miscellaneous Revenue		<u>\$ 2,055,253</u>	<u>\$ 626,376</u>	<u>\$ 928,485</u>	<u>\$ 1,123,474</u>	<u>\$ 1,274,620</u>
Transfers In						
10.80.3801	Eco/Devo Sales Tax Fund	\$ -	\$ -	\$ -	\$ -	\$ -
10.80.3803	Transportation Sales Tax Fund	-	512,800	254,020	103,010	153,010
10.80.3804	Capital Sales Tax Fund	-	-	-	103,010	153,010
10.80.3805	Transient Guest Tax Fund	-	-	2,000	2,000	2,000
10.80.3807	Park & Rec Fund	69,000	69,000	69,000	69,000	49,000
10.80.3811	Fire Sales Tax Fund	285,000	285,000	285,000	336,510	336,510
Total Transfers In		<u>\$ 354,000</u>	<u>\$ 866,800</u>	<u>\$ 610,020</u>	<u>\$ 613,530</u>	<u>\$ 693,530</u>
Total General Fund Revenues		<u>\$ 17,623,447</u>	<u>\$ 17,438,024</u>	<u>\$ 17,206,500</u>	<u>\$ 17,780,681</u>	<u>\$ 18,809,340</u>

GENERAL FUND EXPENDITURES

	2016 Forecast	2017 Budget
Salaries & Benefits	\$ 13,039,940	\$ 13,445,560
Non-Salary Expenditures	3,756,810	4,156,210
Capital Expenditures	1,119,634	1,185,150
	\$ 17,916,384	\$ 18,786,920



CITY OF LIBERTY, MISSOURI
YEAR 2017 BUDGET DETAIL
CITY COUNCIL

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.10.101.02.4001	Salaries	\$ 24,000	\$ 24,000	\$ 24,000	\$ 23,200	\$ 24,000
10.10.101.02.4015	Opt Out (Health Insurance)	8,148	10,476	8,738	12,075	9,980
10.10.101.02.4018	Health Savings Account	66	281	610	1,938	4,100
10.10.101.02.4101	Social Security	1,425	1,720	1,577	1,804	2,910
10.10.101.02.4104	Workers Compensation	41	60	63	9	60
10.10.101.02.4105	Health Insurance	70,060	73,057	76,315	75,967	82,340
10.10.101.02.4106	Life Insurance	80	80	81	66	50
10.10.101.02.4107	Dental Insurance	2,702	2,647	3,417	4,142	4,660
10.10.101.02.4112	Vision Insurance	799	906	1,181	1,049	920
10.10.101.04.5001	General Supplies	487	337	85	124	400
10.10.101.04.5120	Outside Printing	62	-	-	-	100
10.10.101.06.5210	Training Travel	730	1,042	794	742	500
10.10.101.06.5251	Registration Fees	725	520	-	-	500
10.10.101.16.5715	Casualty Insurance	105	105	99	78	90
10.10.101.38.5803	Meeting Expense	2,360	1,907	360	2,125	1,500
10.10.101.38.5810	Publications	-	-	-	-	50
10.10.101.38.5811	Membership Dues	12,702	11,020	12,429	15,814	15,000
10.10.101.38.5989	Miscellaneous Expenses	592	433	945	1,972	1,500
TOTALS		\$ 125,084	\$ 128,590	\$ 130,692	\$ 141,107	\$ 148,660

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Administration Department Program Narrative

Mission Statement:

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

Services:

1. City Administrator

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

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

2. Economic Development

The goal of this program is to coordinate economic development activities with other City departments, developers and outside community partners to bring new businesses to the City of Liberty and enhance existing business locations. The City of Liberty believes (1) the components of an economic development program include commercial/retail development; industrial recruitment; office recruitment; existing industry expansion and retention; central business district development; entrepreneur development; 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 towards the sale and development of the City's property in Heartland Meadows; submits incentive proposals to LEDC and KCADC; works with Historic Downtown Liberty to create and educate business and property owners about enhancement opportunities; and submits reports and documents to the City Council for consideration. The City's economic development web page is monitored and maintained by the Economic and Business Development Manager.

3. City Clerk

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

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

4. Public Relations

The Public Relations Division is responsible for conducting, developing, coordinating, and/or overseeing a wide array of programs that are designed to communicate, educate and engage Liberty residents and customers. These programs include, but are not limited to: citizen newsletters; election issue education publications; cable channel programming; the City website; media relations; News Flashes (email news service 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 added more than 3,300 followers to surpass 7,300 fans. In the last year, the City's Twitter has grown to more than 4,500. The Public Relations Division works with all City departments to develop pertinent content and to ensure responses to social media interactions are timely and customer service oriented.

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

5. Municipal Court

The Municipal Court handles all traffic tickets and City ordinance violations written by the Police Department, Animal Control, Code Enforcement, and Parking Control. Municipal Court is held 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	2013	2014	2015	2016	2017 Budget
Administrative Assistant	0	0	0	1	0
Administrative Assistant (part-time)	1	1	1	0	0
Animal Control Officer	0	0	2	2	2
Animal Shelter Attendant	0	0	0.5	1	1
Assistant City Administrator	1	1	1	1	1
Assistant Deputy City Clerk	1	1	1	1	1
Assistant to the City Administrator	1	1	1	1	1
City Administrator	1	1	1	1	1
Communication Manager	1	1	1	1	1
Marketing & Special Events Supervisor	0	0	0	0	1
Communication/Public Relations Specialist	1	1	1	1	0
Court Administrator	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Economic & Business Development Manager	1	1	1	1	1
Municipal Court Technician	2	2	2	2	2
Total	12	12	14.5	15	14

Previous Year’s Goals and Objectives:

The Administration Department’s FY2016 goals and objectives were as follows:

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.

Update: Ongoing

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.

Update: Although work on this goal will continue, Police, Fire and Parks staff have become more regular content creators for the City’s social media platform.

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.

Update: Completed and ongoing.

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.

Update: A proposed future land use amendment to Phase I South Liberty Parkway is complete and scheduled for City Council consideration.

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.

Update: A joint RFP was produced and solicited for interest. One developer responded; City staff worked with them regarding Whitehall Station as a recreational themed commercial development, but was not able to reach agreement. Development of Whitehall Station continues to be pursued.

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.

Update: Staff is currently pursuing several opportunities.

7. Work to increase our housing opportunities.

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

Update: Staff is currently pursuing and discussing developing of over 1,500 acres for residential development.

FY2017 Goals and Objectives:

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

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

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

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

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

3. Work to increase our housing opportunities.

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

4. Expand our community focused incentive programs.

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

YEAR 2017 BUDGET DETAIL
CITY ADMINISTRATOR

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.20.001.02.4001	Salaries	\$ 246,221	\$ 257,139	\$ 246,255	\$ 213,590	\$ 243,770
10.20.001.02.4002	Part-time	18,609	18,005	16,699	16,408	-
10.20.001.02.4004	Overtime	-	-	-	-	500
10.20.001.02.4015	Opt Out (Health Insurance)	-	-	-	292	-
10.20.001.02.4017	Health Insurance Rebate	60	-	-	-	-
10.20.001.02.4018	Health Savings Account	-	-	-	514	-
10.20.001.02.4101	Social Security	19,232	20,132	20,919	16,209	18,690
10.20.001.02.4102	LAGERS Retirement Program	25,316	25,347	25,045	16,998	23,210
10.20.001.02.4104	Workers Compensation	466	660	738	82	570
10.20.001.02.4105	Health Insurance	28,047	30,985	32,500	31,999	44,820
10.20.001.02.4106	Life Insurance	74	64	65	47	50
10.20.001.02.4107	Dental Insurance	1,432	1,440	1,503	1,517	2,130
10.20.001.02.4112	Vision Insurance	326	436	436	352	580
10.20.001.02.4116	Disability Insurance	169	183	196	129	140
10.20.001.04.5001	General Supplies	3,704	2,319	2,464	2,133	4,500
10.20.001.04.5110	Copier Lease	3,225	3,605	3,698	3,765	5,500
10.20.001.04.5120	Outside Printing	-	-	-	128	-
10.20.001.06.5210	Training Travel	265	563	41	-	1,000
10.20.001.06.5251	Registration Fees	940	1,113	199	455	500
10.20.001.06.5259	Other Training	135	-	-	-	-
10.20.001.08.5365	Eco Devo	-	32,923	116,899	3,691	-
10.20.001.08.5389	Other Fees	-	6,004	-	-	-
10.20.001.08.5397	Contract Labor	-	-	2,540	-	-
10.20.001.08.5399	Miscellaneous Fees	-	20	-	-	-
10.20.001.16.5715	Casualty Insurance	1,304	1,283	1,172	802	680
10.20.001.18.5601	Minor Equipment	-	1,108	1,879	1,658	300
10.20.001.38.5803	Meeting Expense	617	1,408	995	568	500
10.20.001.38.5810	Publications	561	201	233	158	150
10.20.001.38.5811	Membership Dues	6,421	6,380	7,570	8,246	8,000
10.20.001.38.5989	Miscellaneous Expenses	110	374	2,538	1,362	1,000
TOTALS		\$ 357,237	\$ 411,689	\$ 484,584	\$ 321,104	\$ 356,590

YEAR 2017 BUDGET DETAIL

CITY CLERK

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.20.021.02.4001	Salaries	\$ 84,591	\$ 94,252	\$ 98,904	\$ 101,880	\$ 104,940
10.20.021.02.4004	Overtime	1,238	1,291	662	965	1,240
10.20.021.02.4015	Opt Out (Health Insurance)	2,037	-	-	-	-
10.20.021.02.4018	Health Savings Account	696	1,481	1,667	1,957	2,400
10.20.021.02.4101	Social Security	6,521	6,899	7,130	7,427	8,310
10.20.021.02.4102	LAGERS Retirement Program	9,050	9,459	9,260	8,845	10,320
10.20.021.02.4104	Workers Compensation	149	214	247	35	250
10.20.021.02.4105	Health Insurance	10,830	18,565	19,355	20,338	21,840
10.20.021.02.4106	Life Insurance	53	53	54	45	40
10.20.021.02.4107	Dental Insurance	948	953	995	1,083	1,190
10.20.021.02.4112	Vision Insurance	228	277	277	277	290
10.20.021.02.4116	Disability Insurance	121	131	140	119	100
10.20.021.04.5001	General Supplies	558	1,013	1,330	893	1,000
10.20.021.04.5120	Outside Printing	3,686	3,109	2,620	3,426	5,000
10.20.021.06.5210	Training Travel	791	657	505	-	1,000
10.20.021.06.5251	Registration Fees	590	607	582	685	700
10.20.021.08.5311	Legal Fees	169,811	158,189	80,035	42,452	75,000
10.20.021.08.5399	Miscellaneous Fees	990	1,013	873	1,059	-
10.20.021.16.5715	Casualty Insurance	195	192	178	125	110
10.20.021.18.5601	Minor Equipment	-	-	-	-	1,000
10.20.021.38.5811	Membership Dues	120	1,931	70	70	150
TOTALS		\$ 293,202	\$ 300,284	\$ 224,884	\$ 191,681	\$ 234,880

YEAR 2017 BUDGET DETAIL

PUBLIC RELATIONS

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.20.031.02.4001	Salaries	\$ 107,722	\$ 117,576	\$ 109,228	\$ 135,044	\$ 130,360
10.20.031.02.4004	Overtime	-	-	-	820	-
10.20.031.02.4015	Opt Out (Health Insurance)	-	-	2,041	3,500	3,500
10.20.031.02.4018	Health Savings Account	1,068	2,378	1,545	2,422	2,540
10.20.031.02.4101	Social Security	7,974	8,855	8,432	10,457	10,440
10.20.031.02.4102	LAGERS Retirement Program	8,498	11,642	7,970	11,987	12,960
10.20.031.02.4104	Workers Compensation	163	286	303	42	300
10.20.031.02.4105	Health Insurance	14,443	16,220	12,858	15,889	12,270
10.20.031.02.4106	Life Insurance	46	53	34	29	20
10.20.031.02.4107	Dental Insurance	862	953	722	933	760
10.20.031.02.4112	Vision Insurance	124	145	20	-	-
10.20.031.02.4116	Disability Insurance	106	131	88	59	50
10.20.031.04.5120	Outside Printing	645	-	62	10,145	12,000
10.20.031.06.5210	Training Travel	-	968	3,712	-	4,100
10.20.031.06.5251	Registration Fees	825	615	1,432	382	2,250
10.20.031.08.5364	Marketing	-	1,297	6,429	908	-
10.20.031.08.5371	Advertising	-	-	100	-	500
10.20.031.08.5399	Miscellaneous Fees	-	23	-	2	-
10.20.031.16.5715	Casualty Insurance	245	245	227	164	150
10.20.031.38.5811	Membership Dues	780	780	1,150	1,150	1,200
10.20.031.38.5989	Miscellaneous Expenses	1,547	1,796	2,650	3,078	11,000
TOTALS		\$ 145,048	\$ 163,962	\$ 159,002	\$ 197,010	\$ 204,400

YEAR 2017 BUDGET DETAIL

ANIMAL CONTROL

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.20.051.02.4001	Salaries	\$ -	\$ -	\$ 68,380	\$ 56,412	\$ 88,090
10.20.051.02.4002	Part-time	-	-	14,398	21,628	-
10.20.051.02.4004	Overtime	-	-	1,710	1,898	5,620
10.20.051.02.4015	Opt Out	-	-	-	1,539	3,240
10.20.051.02.4017	Health Insurance Rebate	-	-	-	-	-
10.20.051.02.4018	Health Savings Account	-	-	1,667	294	-
10.20.051.02.4101	Social Security	-	-	6,406	6,211	7,420
10.20.051.02.4102	LAGERS Retirement Program	-	-	6,096	3,660	14,370
10.20.051.02.4104	Workers Compensation	-	-	2,060	2,178	2,070
10.20.051.02.4105	Health Insurance	-	-	11,678	8,528	22,710
10.20.051.02.4106	Life Insurance	-	-	54	29	40
10.20.051.02.4107	Dental Insurance	-	-	720	656	1,620
10.20.051.02.4112	Vision Insurance	-	-	133	140	350
10.20.051.02.4116	Disability Insurance	-	-	-	22	100
10.20.051.04.5001	General Supplies	-	-	1,964	779	1,000
10.20.051.04.5003	Medical Supplies	-	-	2,276	1,265	3,000
10.20.051.04.5008	Building Maintenance	-	-	1,468	4,322	3,000
10.20.051.04.5010	Chemicals	-	-	710	721	1,000
10.20.051.04.5013	Food	-	-	1,274	1,291	1,500
10.20.051.06.5210	Training Travel	-	-	451	250	500
10.20.051.06.5251	Registration Fees	-	-	-	49	500
10.20.051.08.5346	Financial Fees	-	-	8	-	-
10.20.051.08.5358	Veterinary Services	-	-	1,713	554	4,000
10.20.051.08.5381	Refuse Collection Fees	-	-	-	-	200
10.20.051.08.5389	Miscellaneous Fees	-	-	10	-	100
10.20.051.12.5401	Electric	-	-	3,178	2,000	2,000
10.20.051.12.5421	Natural Gas	-	-	1,967	2,100	2,100
10.20.051.12.5453	Mobile Phones	-	-	560	460	500
10.20.051.14.5521	Vehicle Fuel	-	-	1,982	2,500	2,000
10.20.051.14.5541	Vehicle Maintenance	-	-	1,682	3,000	3,000
10.20.051.14.5559	Misc. Equipment Maintenance	-	-	2,927	3,000	3,000
10.20.051.14.5571	Building Maintenance	-	-	36	450	1,000
10.20.051.14.5575	Grounds/Landscaping	-	-	-	200	200
10.20.051.16.5711	Property Insurance	-	-	187	200	220
10.20.051.18.5601	Minor Equipment	-	-	370	-	-
10.20.051.38.5811	Membership Dues	-	-	-	30	-
10.20.051.38.5812	Clothing Expenses	-	-	748	1,293	1,000
TOTALS		\$ -	\$ -	\$ 136,813	\$ 127,658	\$ 175,450

YEAR 2017 BUDGET DETAIL

MUNICIPAL COURT

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.20.131.02.4001	Salaries	144,174	\$ 150,188	\$ 153,588	\$ 157,044	\$ 160,590
10.20.131.02.4004	Overtime	4,543	3,865	2,732	3,215	3,760
10.20.131.02.4015	Opt Out (Health Insurance)	1,746	3,492	3,496	3,412	3,240
10.20.131.02.4017	Health Insurance Rebate	60	-	-	-	-
10.20.131.02.4101	Social Security	10,343	10,930	11,212	12,001	12,820
10.20.131.02.4102	LAGERS Retirement Program	9,773	11,724	11,235	10,746	12,220
10.20.131.02.4104	Workers Compensation	266	378	418	425	400
10.20.131.02.4105	Health Insurance	39,728	39,816	41,531	42,784	16,560
10.20.131.02.4106	Life Insurance	120	133	135	123	90
10.20.131.02.4107	Dental Insurance	2,440	2,445	2,541	2,654	3,040
10.20.131.02.4112	Vision Insurance	478	569	663	562	490
10.20.131.02.4116	Disability Insurance	121	131	140	132	100
10.20.131.04.5001	General Supplies	2,444	1,529	1,291	1,575	2,000
10.20.131.04.5110	Copier Lease & Usage	1,290	1,662	1,497	1,710	1,800
10.20.131.04.5120	Outside Printing	3,652	3,591	998	1,546	3,500
10.20.131.06.5210	Training Travel	2,785	2,735	2,498	3,042	3,500
10.20.131.06.5251	Registration Fees	800	850	1,000	1,225	1,500
10.20.131.08.5311	Legal Fees	1,225	3,175	8,585	6,950	9,000
10.20.131.08.5346	Financial Services	312	481	465	582	750
10.20.131.08.5399	Miscellaneous Fees	601	926	842	1,303	1,500
10.20.131.14.5551	Maintenance-Office Equipment	-	-	-	500	-
10.20.131.16.5715	Casualty Insurance	512	506	464	410	280
10.20.131.18.5601	Minor Purchase	-	-	-	998	350
10.20.131.38.5810	Publications	277	285	311	481	400
10.20.131.38.5811	Membership Dues	325	325	325	325	750
10.20.131.38.5812	Clothing Expenses	65	-	-	200	200
TOTALS		\$ 228,080	\$ 239,737	\$ 245,966	\$ 253,945	\$ 238,840

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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 FY2017, along with a brief look at historical staffing levels, are as follows:

Position Title	2013	2014	2015	2016	2017 Budget
Human Resources Coordinator	1	1	1	0	0.5
Human Resources Director	1	1	1	1	1
Human Resources Manager	0	0	0	1	1
Total	2	2	2	2	2.5

Previous Year's Goals and Objectives:

The Human Resources Department's FY2016 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: With limited funding, low cost resources were used to offer wellness programs to employees and families.

2. Training Activities

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

Update: With limited funding, loss control reimbursement funds were used to provide career development and continuing education for needed certifications for entire employee base.

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: Continued efforts to promote self-health management and wellness initiatives assisted in offering well rounded benefit packages and minimal cost to employees and family members.

FY2017 Goals and Objectives:

The Human Resources Department's FY2017 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 2017 BUDGET DETAIL
HUMAN RESOURCES

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.25.011.02.4001	Salaries	\$ 139,288	\$ 141,468	\$ 150,615	\$ 160,608	\$ 165,320
10.25.011.02.4018	Health Savings Account	372	897	1,218	1,731	2,540
10.25.011.02.4101	Social Security	10,139	10,357	10,992	12,086	12,840
10.25.011.02.4102	LAGERS Retirement Program	14,288	14,010	13,909	13,902	15,950
10.25.011.02.4104	Workers Compensation	232	342	391	411	390
10.25.011.02.4105	Health Insurance	23,058	25,019	25,970	27,101	28,830
10.25.011.02.4106	Life Insurance	53	106	54	49	40
10.25.011.02.4107	Dental Insurance	1,210	1,217	1,270	1,327	1,520
10.25.011.02.4112	Vision Insurance	316	426	331	331	350
10.25.011.02.4116	Disability Insurance	121	132	140	132	100
10.25.011.04.5001	General Supplies	732	940	1,304	1,205	1,000
10.25.011.06.5210	Training Travel	2,868	4,841	3,856	497	-
10.25.011.06.5259	City-Wide Training	2,629	1,104	1,812	1,243	-
10.25.011.08.5399	Miscellaneous Fees	20,192	23,740	23,740	18,153	18,000
10.25.011.16.5715	Casualty Insurance	1,607	1,580	1,442	1,270	820
10.25.011.38.5804	Special Events	4,665	6,448	3,158	2,411	7,500
10.25.011.38.5810	Publications	339	476	476	476	-
10.25.011.38.5811	Membership Dues	-	1,130	100	890	900
10.25.011.38.5989	Miscellaneous Expenses	5,295	9,804	13,018	9,584	10,000
TOTALS		\$ 227,406	\$ 244,036	\$ 253,797	\$ 253,407	\$ 266,100

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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 FY2017, along with a brief look at historical staffing levels, are as follows:

Position Title	2013	2014	2015	2016	2017 Budget
Accountant	1	1	1	1	1
Accounting Manager	1	1	1	1	1
Accounts Payable Specialist	0	0	0	0	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	3	3
Lead Finance Technician	0	0	0	1	0
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

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 FY2016 goals and objectives were as follows:

Previous Year's Goals and Objectives were as follows:

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

Update: Completed in 2016

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.

Update: Delayed until 2017

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.

Update: Completed 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 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.

Update: Delayed until 2017

FY2017 Goals and Objectives:

1. Continue succession planning within the Finance Department

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

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

- Management training classes
- GFOA Training opportunities
- Ensure creation of structured work files and standard operating procedures so to establish a library of Finance Department processes.

2. IntelliLink Purchasing Card Project Management

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

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

3. Create a City of Liberty Finance Internet portal.

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

- Accomplishing this task will require a reordering of current staff responsibilities
- With the additional capacity created, professional staff will be able to delegate more technical functions to support staff
- With this newly created professional staff capacity, there will be the creations of easy to understand balance sheet, investment, income statements and detail transaction reports

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

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

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

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

5. Support Council discussions on future compensation plan recommendations.

Objective: Public Safety Sales Tax (PSST)

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

YEAR 2017 BUDGET DETAIL
ACCOUNTING & FINANCE

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.30.130.02.4001	Salaries	\$ 415,490	\$ 415,483	\$ 407,894	\$ 400,127	\$ 414,960
10.30.130.02.4004	Overtime	46	57	37	394	540
10.30.130.02.4015	Opt Out (Health Insurance)	7,159	6,984	5,972	3,648	3,600
10.30.130.02.4018	Health Savings Account	372	897	1,415	2,700	4,590
10.30.130.02.4101	Social Security	31,070	30,878	29,552	30,375	32,410
10.30.130.02.4102	LAGERS Retirement Program	43,062	39,346	36,671	34,841	40,250
10.30.130.02.4104	Workers Compensation	700	1,032	1,082	1,028	970
10.30.130.02.4105	Health Insurance	51,584	55,806	53,814	61,648	68,000
10.30.130.02.4106	Life Insurance	222	167	164	156	110
10.30.130.02.4107	Dental Insurance	2,860	3,162	3,300	3,515	4,010
10.30.130.02.4112	Vision Insurance	588	675	624	601	680
10.30.130.02.4116	Disability Insurance	361	372	404	348	260
10.30.130.04.5001	General Supplies	3,494	3,216	3,098	3,500	3,000
10.30.130.04.5110	Copier Lease	2,255	2,388	2,461	2,842	2,400
10.30.130.04.5120	Outside Printing	2,107	2,246	1,892	2,331	2,300
10.30.130.06.5210	Training Travel	4,323	3,270	2,979	-	5,000
10.30.130.06.5251	Registration Fees	430	85	460	500	500
10.30.130.08.5306	Audit Fees	54,980	61,100	54,400	75,214	51,480
10.30.130.08.5346	Financial Services	34,259	34,125	33,399	39,910	36,000
10.30.130.08.5379	Legal Ads	78	78	118	150	150
10.30.130.08.5397	Contract Labor	-	-	-	3,255	-
10.30.130.08.5399	Miscellaneous Fees	9,713	80,738	67,745	72,000	75,000
10.30.130.14.5551	Office Equipment Maintenance	1,858	1,207	1,600	1,050	900
10.30.130.14.5591	Software Maintenance	100	100	100	100	200
10.30.130.16.5715	Casualty Insurance	1,597	1,571	1,433	1,260	820
10.30.130.18.5601	Minor Equipment	663	1,175	-	4,845	500
10.30.130.38.5801	Over/Short	(49)	658	(1,039)	50	50
10.30.130.38.5803	Meeting Expense	-	30	109	68	50
10.30.130.38.5808	Postage	13,753	12,995	-	298	-
10.30.130.38.5810	Publications	-	30	-	-	50
10.30.130.38.5811	Membership Dues	1,150	1,643	1,067	1,019	1,200
10.30.130.38.5989	Miscellaneous Expenses	190	32	535	100	100
TOTALS		\$ 684,413	\$ 761,548	\$ 711,287	\$ 747,873	\$ 750,080

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 FY2017, along with a brief look at historical staffing levels, are as follows:

Position Title	2013	2014	2015	2016	2017 Budget
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Parking Control Officer	0	0	0	0.5	0.5
Animal Control Officer	2	2	0	0	0
Animal Shelter Attendant	0.5	0.5	0	0	0
Communications Officer	9	9	9	9	9
Communications Supervisor	1	1	1	1	1
Deputy Police Chief	0	0	0	0	0
Evidence & Property Technician	0.5	0.5	0.5	0.5	0.5
Police Captain	2	2	2	2	2
Police Chief	1	1	1	1	1
Police Corporal	4	4	4	4	4
Police Lieutenant	2	2	2	2	2
Police Officer	25	25	25	25	25
Police Sergeant	6	6	6	6	6
Records Technician	3	3	3	3	3
Support Services Supervisor	1	1	1	1	1
Total	57.5	57.5	55	55.5	55.5

Previous Year’s Goals and Objectives:

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

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

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.

Update: Through Midwest Public Risk, the department trained officers, City officials and local media by using MILO Range, a video interactive use of force, tactical judgment, and firearms training system. Due to aging equipment with increasing maintenance issues, patrol shotguns were replaced in 2016, with a 60% reduction in overall cost due to a change in shotgun model. The department continues to work with other area law enforcement agencies in cooperative efforts to enhance operations procedures. The department continues to share equipment resources with area law enforcement agencies through mutual aid agreements. In furtherance of community outreach efforts, Liberty Police Officers continue the Coffee with a Cop program. Coffee with a Cop is a national initiative supported by the United States Department of Justice, Office of Community Oriented Policing Services and provides unique opportunities for community members to interact with officers in a positive environment, ask questions, and learn

more about the department. In furtherance of community outreach, the department began conducting "Tweet Alongs." With support from City communications staff riding along with an officer, during a particular shift, tweets are sent out about police activity, which helps to show the variety of activity officers encounter in just a short period of time. The use of tweet alongs by police departments has continued to increase across the country. They are simple and low cost, and Twitter followers get an inside look at law enforcement activity with the opportunity to interact in real time. Training and test implementation of e-ticketing for officers was also started in the last quarter of 2016. The department continues to pursue enhanced training in the areas of risk management, use of force decision making, racial profiling and cultural competency. To enhance training and help ensure compliance with increased Missouri POST training standards, a new defensive tactics training program was started for officers in 2016. The POST Commission approved the new training standards for Missouri peace officers on Dec. 1, 2015. The new training standards include 24 hours of annual continuing education training, to begin in 2017. Peace officers licensed prior to January 1, 2015 must obtain 48 hours of continuing law enforcement education by December 31, 2017, with at least 24 of these 48 hours coming from an approved provider of training. Of these 48 hours, officers must obtain a minimum of 4 hours in Legal Studies, 4 hours in Technical Studies, 4 hours in Interpersonal Perspectives, 4 hours of Skill Development in the area of Firearms, and 32 hours of electives. Every peace officer with the authority to enforce motor vehicle or traffic laws shall obtain at least three credit hours of continuing education training regarding racial profiling each reporting period, as part of the required 48 hours.

3. Criminal Investigations Unit:

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

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

Update: In 2016 the Criminal Investigations Unit achieved a 68% total case clearance rate. The unit was in transition for personnel, and trained two newly assigned detectives. 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 6th grade students in the school district. The LIFE curriculum includes the Science Based Drug Education (SBDE) program which covers such topics as brain functions and processes, the three major drug categories, the gateway theory, and the damaging effects of specific drugs. There is a component which covers intellectual property and copyright laws, and another that covers sexual harassment in the school setting. In addition, the LIFE curriculum includes a program called i-SAFE, which is an internet safety program covering cyber security, bullying, personal safety, and predators. The School Resource Officer Program will also continue the Junior Police Academy (JPA) program in the summer with select seventh to eighth grade students from the Liberty School District. The purpose of the program is to provide a safe, educational, and fun experience to the students and to give them a view into law enforcement and provide an understanding of police work. An added program benefit is that it provides information to youth interested in a future career in law enforcement to inspire their sense of civic duty. Classes 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.

Update: School Resource Officers (SRO's) developed working relationships with new school district security personnel. The program successfully continues with existing resources in support of the Liberty School District, with focus on the two high schools and four middle schools. In 2016 the 10-week LIFE educational program was presented to all 6th grade students in the Liberty School District by Liberty Police Department SRO's. The instruction of the LIFE program resulted in graduation ceremonies in honor of approximately 950 6th grade middle school students who successfully completed the program. In the summer of 2016, the department hosted a second Junior Police Academy (JPA). The development and administration of the program was started in 2015 and is conducted by department School Resource Officers. The purpose of the program is to provide a safe, educational, and fun experience to the students and to give them a view into law enforcement and provide an understanding of police work. An added program benefit is that it provides information to youth interested in a future career in law enforcement to inspire their sense of civic duty. Classes include basic law enforcement / laws and procedures, patrol tactics / use of force, crime scene investigations, drug and criminal investigations, traffic/accident investigations, SWAT, qualifications and the hiring process to be a police officer, and situational role playing. The department also received a vehicle graphics package award from MODot for participating in DWI Mobilization Campaigns. The department used the funds to install police graphics on SRO vehicles for increased security visibility at the schools.

5. Communications Unit

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

Objective: Continue monitoring all aspects of operations with the Metropolitan Area Regional Radio System (MARRS) in the Communications Center. Continue Mid-America Regional Council (MARC) technological upgrades in the communications center for

future enhancements to the emergency 911 system. Continue to supplement shift coverage with part time Communications Officers. Continue Public safety answering points (PSAP) consolidation discussions with area agencies while monitoring the status of proposed mobile phone tax legislation for Missouri, intended for future funding of 911 services in consideration of the continuous decline in landlines.

Update: Public safety answering points (PSAP) consolidation discussions continued with area agencies. Further consolidation discussions continue to involve monitoring the status of proposed mobile phone tax legislation for Missouri, intended for future funding of 911 services in consideration of the continuous decline in landlines.

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.

Update: Achieved full allotted staffing level for the Records Unit by hiring and training another replacement Records Technician in 2016. 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 2016, with training and test implementation of the system. Consideration of options for a property and evidence tracking software, as well as supplies and equipment tracking software continued. Progress towards reducing the backlog of arrest jackets continued along with auditing for records retention requirements. The Records Unit Implemented an off-site secure storage solution for long term required retention of police records.

FY2017 Goals and Objectives:

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

1. Administration Program:

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

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

2. Operations Program:

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

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

3. Criminal Investigations Unit:

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

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

4. Youth Resource Services

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

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

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: Leverage technologies as a means to offset increased service demands with limited resources. With the purpose of reducing data entry, minimizing errors, improving efficiency and enhancing coordination between the police department and municipal court, the department will progress towards full implementation of a mobile (electronic) ticketing system. Mobile ticketing or “e-ticketing” for law enforcement uses in-car computer data to populate the fields of a traffic citation, such as driver information and vehicle registration. A hard copy from a printer mounted in the patrol car is provided to the violator. As necessary, an officer can efficiently generate additional citations with such a system. A fully integrated mobile ticketing system with additional software can grant immediate accessibility of citation information for both police and court personnel. Such a fully integrated mobile ticketing system would significantly enhance the efficiency of operations for both police department and court personnel. As another means to leverage technology, the department will implement new software in support of a property and evidence bar code tracking system. Efforts will continue to complete the backlog of arrest jackets, maintain audit of records retention requirements, and continue off-site secure storage of long term required retention for certain police records.

YEAR 2017 BUDGET DETAIL
POLICE ADMINISTRATION

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.40.500.02.4001	Salaries	\$ 185,010	\$ 190,041	\$ 190,170	\$ 186,006	\$ 195,100
10.40.500.02.4004	Overtime	3,852	19,944	13,857	9,500	9,500
10.40.500.02.4015	Opt Out (Health Insurance)	3,492	3,492	3,496	7,000	3,500
10.40.500.02.4101	Social Security	14,262	16,104	15,664	15,345	15,920
10.40.500.02.4102	LAGERS Retirement Program	27,133	31,238	26,977	27,969	29,920
10.40.500.02.4104	Workers Compensation	3,458	6,111	7,658	8,422	7,990
10.40.500.02.4105	Health Insurance	17,456	12,296	13,178	6,742	23,980
10.40.500.02.4106	Life Insurance	66	66	67	62	50
10.40.500.02.4107	Dental Insurance	1,493	1,247	1,379	1,593	1,900
10.40.500.02.4112	Vision Insurance	436	304	344	396	490
10.40.500.02.4116	Disability Insurance	89	96	105	99	80
10.40.500.04.5001	General Supplies	10,471	11,307	18,494	10,500	10,500
10.40.500.04.5099	Miscellaneous Supplies	1,455	708	3,344	3,600	3,600
10.40.500.04.5120	Outside Printing	1,082	94	-	1,100	1,100
10.40.500.06.5210	Training Travel	4,181	5,203	3,569	5,000	3,120
10.40.500.06.5251	Registration Fees	2,098	15,929	13,538	17,000	-
10.40.500.06.5252	Lodging	1,654	3,856	5,260	5,000	5,000
10.40.500.06.5253	Meals Per Diem	380	2,192	2,979	1,500	2,500
10.40.500.08.5336	Testing Fees	975	3,579	3,208	3,000	4,000
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	-	400	400
10.40.500.08.5399	Miscellaneous Fees	7,733	9,943	17,585	18,500	18,500
10.40.500.12.5453	Mobile Phones	3,065	5,142	5,610	6,500	6,500
10.40.500.14.5521	Vehicle Fuel	92,696	79,447	49,968	43,939	40,000
10.40.500.14.5541	Vehicle Maintenance	45,503	59,386	28,224	40,000	40,000
10.40.500.14.5551	Equipment Maintenance	185	95	-	1,270	1,270
10.40.500.14.5571	Building Maintenance	-	-	10,100	-	-
10.40.500.16.5711	Property Insurance	210	236	243	270	270
10.40.500.16.5715	Casualty Insurance	362,689	348,364	349,070	360,810	394,870
10.40.500.18.5601	Minor Equipment	38,555	114,468	25,408	15,928	30,000
10.40.500.18.5606	Vehicle Changeover Costs	26,068	21,188	26,929	22,000	22,000
10.40.500.24.6003	Lease Principal	33,073	156,834	220,331	260,330	260,950
10.40.500.24.6013	Lease Interest	1,766	44,546	44,526	40,540	35,380
10.40.500.24.6021	Debt Service Fees	-	188	188	-	-
10.40.500.24.6024	Cost of Issuance	29,139	680	837	-	-
10.40.500.36.7101	Vehicles	131,616	132,680	101,864	89,178	140,000
10.40.500.36.7201	Capital Equipment	8,978	28,628	37,091	32,560	136,000
10.40.500.36.7216	Public Safety Radio System	749,531	771,599	-	-	-
10.40.500.38.5803	Meeting Expense	1,895	789	1,744	1,500	1,500
10.40.500.38.5810	Publications	913	233	448	1,000	1,000
10.40.500.38.5811	Membership Dues	2,017	2,350	3,255	3,490	3,490
10.40.500.38.5812	Clothing Expense	48,006	44,110	41,533	40,000	40,000
10.40.500.38.5989	Miscellaneous Expenses	227	484	1,005	600	600
TOTALS		\$ 1,863,258	\$ 2,145,404	\$ 1,289,246	\$ 1,289,649	\$ 1,491,980

YEAR 2017 BUDGET DETAIL
POLICE PATROL UNIT

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.40.501.02.4001	Salaries	\$ 1,444,841	\$ 1,459,253	\$ 1,433,740	\$ 1,572,443	\$ 1,525,770
10.40.501.02.4002	Part-time	40,462	30,878	21,371	25,000	25,000
10.40.501.02.4004	Overtime	128,581	152,426	165,364	144,200	152,000
10.40.501.02.4015	Opt Out (Health Insurance)	33,902	32,156	37,876	36,982	43,660
10.40.501.02.4018	Health Savings Account	-	215	605	1,167	2,050
10.40.501.02.4101	Social Security	120,040	122,159	121,334	131,079	134,140
10.40.501.02.4102	LAGERS Retirement Program	232,682	236,039	213,423	243,181	259,270
10.40.501.02.4104	Workers Compensation	40,289	59,361	72,678	83,203	78,750
10.40.501.02.4105	Health Insurance	201,727	235,976	222,572	249,968	221,670
10.40.501.02.4106	Life Insurance	723	680	711	690	490
10.40.501.02.4107	Dental Insurance	12,662	12,925	13,368	13,849	17,420
10.40.501.02.4112	Vision Insurance	2,610	2,935	2,913	3,108	3,140
10.40.501.02.4116	Disability Insurance	1,475	1,470	1,435	1,495	1,100
10.40.501.04.5006	Vehicle Supplies	433	95	-	500	500
10.40.501.04.5050	SWAT Team Supplies	666	1,585	3,414	3,000	3,000
10.40.501.04.5051	Armory Supplies	12,870	20,272	20,654	20,000	20,000
10.40.501.08.5329	Contra Labor	48	-	-	-	-
10.40.501.14.5541	Vehicle Maintenance	-	-	503	-	-
10.40.501.14.5551	Equipment Maintenance	-	-	-	1,500	1,500
10.40.501.14.5559	Misc. Equipment Maintenance	100	3	510	2,500	2,500
10.40.501.18.5602	Neighborhood Watch Equipment	-	500	305	3,500	3,500
10.40.501.38.5812	Clothing Expenses	256	-	-	-	-
TOTALS		<u>\$ 2,274,366</u>	<u>\$ 2,368,926</u>	<u>\$ 2,332,774</u>	<u>\$ 2,537,365</u>	<u>\$ 2,495,460</u>

YEAR 2017 BUDGET DETAIL
POLICE INVESTIGATION UNIT

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.40.502.02.4001	Salaries	\$ 270,682	\$ 269,809	\$ 277,685	\$ 281,427	\$ 290,140
10.40.502.02.4004	Overtime	14,988	21,825	33,500	32,960	34,000
10.40.502.02.4015	Opt Out (Health Insurance)	1,164	3,492	3,496	7,000	3,500
10.40.502.02.4101	Social Security	21,130	21,634	22,973	24,123	25,060
10.40.502.02.4102	LAGERS Retirement Program	41,883	44,751	42,321	45,209	49,150
10.40.502.02.4104	Workers Compensation	6,297	10,195	13,171	15,878	14,950
10.40.502.02.4105	Health Insurance	43,884	36,711	41,834	33,338	55,650
10.40.502.02.4106	Life Insurance	131	126	124	119	90
10.40.502.02.4107	Dental Insurance	2,480	2,218	2,474	2,674	3,470
10.40.502.02.4112	Vision Insurance	376	611	644	699	780
10.40.502.02.4116	Disability Insurance	300	321	348	321	250
10.40.502.38.5802	Metro Drug Squad	8,654	11,261	8,000	8,000	8,000
TOTALS		<u>\$ 411,969</u>	<u>\$ 422,955</u>	<u>\$ 446,570</u>	<u>\$ 451,748</u>	<u>\$ 485,040</u>

YEAR 2017 BUDGET DETAIL
YOUTH RESOURCE SERVICES

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.40.507.02.4001	Salaries	\$ 143,261	\$ 142,376	\$ 147,116	\$ 150,555	\$ 154,950
10.40.507.02.4004	Overtime	13,410	12,770	19,823	20,600	21,200
10.40.507.02.4101	Social Security	11,325	11,180	12,051	12,720	13,480
10.40.507.02.4102	LAGERS Retirement Program	22,831	23,631	22,503	24,708	26,420
10.40.507.02.4104	Workers Compensation	3,920	5,928	7,359	8,367	8,120
10.40.507.02.4105	Health Insurance	30,098	33,379	34,621	37,515	40,820
10.40.507.02.4106	Life Insurance	78	79	79	74	50
10.40.507.02.4107	Dental Insurance	1,531	1,544	1,595	1,710	1,950
10.40.507.02.4112	Vision Insurance	250	327	325	265	210
10.40.507.02.4116	Disability Insurance	179	193	206	198	150
10.40.507.08.5395	Lease Payments	4,800	4,800	4,800	2,800	2,800
10.40.507.14.5559	Misc. Equipment Maintenance	-	-	-	100	100
TOTALS		\$ 231,682	\$ 236,207	\$ 250,478	\$ 259,612	\$ 270,250

YEAR 2017 BUDGET DETAIL
POLICE COMMUNICATIONS

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.40.511.02.4001	Salaries	\$ 390,510	\$ 381,676	\$ 391,706	\$ 400,951	\$ 411,700
10.40.511.02.4002	Part-time	-	4,140	6,458	7,000	7,000
10.40.511.02.4004	Overtime	50,781	67,959	61,795	59,740	61,500
10.40.511.02.4015	Opt Out (Health Insurance)	3,492	3,492	6,996	10,412	10,240
10.40.511.02.4017	Health Insurance Rebate	60	-	-	-	-
10.40.511.02.4101	Social Security	32,624	33,307	33,942	35,685	37,520
10.40.511.02.4102	LAGERS Retirement Program	45,598	44,694	41,107	40,726	45,930
10.40.511.02.4104	Workers Compensation	710	1,039	1,158	1,216	1,120
10.40.511.02.4105	Health Insurance	75,924	79,093	79,266	73,776	79,880
10.40.511.02.4106	Life Insurance	265	250	269	246	180
10.40.511.02.4107	Dental Insurance	4,870	4,605	4,825	5,088	5,960
10.40.511.02.4112	Vision Insurance	1,287	1,452	1,578	1,452	1,360
10.40.511.02.4116	Disability Insurance	484	440	350	330	250
10.40.511.04.5052	Property Room Supplies	1,000	815	696	500	2,000
10.40.511.04.5053	Jail Supplies	77	147	263	951	1,000
10.40.511.04.5099	Miscellaneous Supplies	-	-	-	14	-
10.40.511.08.5373	Prisoner Housing Expense	33,519	34,241	27,634	20,000	25,000
10.40.511.14.5559	Misc. Equipment Maintenance	31,419	12,355	13,938	22,500	35,000
10.40.511.38.5812	Clothing Expense	-	-	-	141	-
TOTALS		\$ 672,622	\$ 669,706	\$ 671,981	\$ 680,728	\$ 725,640

YEAR 2017 BUDGET DETAIL
POLICE RECORDS UNIT

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.40.512.02.4001	Salaries	\$ 150,095	\$ 157,776	\$ 152,532	\$ 150,824	\$ 162,620
10.40.512.02.4004	Overtime	176	411	5,143	4,120	4,200
10.40.512.02.4015	Opt Out (Health Insurance)	6,402	6,984	2,474	3,412	3,240
10.40.512.02.4018	Health Savings Account	-	-	-	1,332	1,830
10.40.512.02.4101	Social Security	11,844	12,481	11,841	11,976	13,150
10.40.512.02.4102	LAGERS Retirement Program	16,141	16,356	14,396	11,709	16,330
10.40.512.02.4104	Workers Compensation	667	389	430	426	390
10.40.512.02.4105	Health Insurance	8,559	6,361	19,854	19,075	21,840
10.40.512.02.4106	Life Insurance	102	106	99	92	70
10.40.512.02.4107	Dental Insurance	1,452	1,561	1,712	1,999	2,380
10.40.512.02.4112	Vision Insurance	348	397	496	455	500
10.40.512.02.4116	Disability Insurance	232	261	257	247	200
10.40.512.04.5110	Copier Lease & Usage	2,216	2,377	2,367	5,500	5,500
10.40.512.08.5393	Regional Alert System	8,679	8,771	8,978	10,000	10,000
10.40.512.14.5559	Misc. Equipment Maintenance	-	161	247	600	600
10.40.512.14.5591	Software Maintenance	1,188	1,188	1,478	1,600	1,600
10.40.512.18.5601	Minor Equipment	-	-	33	500	500
10.40.512.38.5808	Postage	132	238	122	500	500
TOTALS		\$ 208,234	\$ 215,818	\$ 222,458	\$ 224,367	\$ 245,450

YEAR 2017 BUDGET DETAIL
ANIMAL CONTROL UNIT

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.40.513.02.4001	Salaries	\$ 57,532	\$ 63,833	\$ -	\$ -	\$ -
10.40.513.02.4002	Part-time	15,128	13,184	-	-	-
10.40.513.02.4004	Overtime	3,720	4,050	-	-	-
10.40.513.02.4018	Health Savings (HSA)	696	1,476	-	-	-
10.40.513.02.4101	Social Security	5,729	6,160	-	-	-
10.40.513.02.4102	LAGERS Retirement Program	5,008	5,858	-	-	-
10.40.513.02.4104	Workers Compensation	1,231	1,770	-	-	-
10.40.513.02.4105	Health Insurance	9,415	11,149	-	-	-
10.40.513.02.4106	Life Insurance	46	53	-	-	-
10.40.513.02.4107	Dental Insurance	600	684	-	-	-
10.40.513.02.4112	Vision Insurance	56	87	-	-	-
10.40.513.02.4116	Disability Insurance	30	-	-	-	-
10.40.513.04.5001	General Supplies	189	542	-	-	-
10.40.513.04.5003	Medical Supplies	3,842	2,441	-	-	-
10.40.513.04.5008	Building Maintenance	584	832	-	-	-
10.40.513.04.5010	Chemicals	1,030	377	-	-	-
10.40.513.04.5013	Food	1,474	1,474	-	-	-
10.40.513.08.5358	Veterinary Services	2,386	2,266	-	-	-
10.40.513.08.5389	Other Fees	200	40	-	-	-
10.40.513.12.5401	Electric	2,647	2,375	-	-	-
10.40.513.12.5421	Natural Gas	2,256	2,108	-	-	-
10.40.513.14.5559	Misc. Equipment Maintenance	1,755	1,350	-	-	-
10.40.513.14.5571	Building Maintenance	390	179	-	-	-
10.40.513.14.5575	Grounds/Landscaping Maint.	263	-	-	-	-
10.40.513.16.5711	Property Insurance	168	194	-	-	-
TOTALS		\$ 116,375	\$ 122,479	\$ -	\$ -	\$ -

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	2011	2012	2013	2014	2015	2016
Dispatch to Enroute	1.37	1.36	1.33	1.40	1.38	1.31
Enroute to On Scene	3.81	3.88	3.96	4.04	4.23	3.47
Dispatch to On Scene	5.17	5.24	5.29	5.44	5.61	4.78
911 to On Scene	5.96	6.04	6.20	6.71	6.88	6.08

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	2011	2012	2013	2014	2015	2016
Fire	3,338	3,459	3,338	3,265	3,330	3,358
EMS	3,232	3,311	2,898	2,847	2,896	2,817
EMS Pt. Transports	2,290	2,357	2,365	2,243	2,318	2,169
Total Responses	4,200	4,299	3,853	3,786	3,931	3,877

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

3. Emergency Medical Services

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

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

4. Fire Training

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

5. Fire Prevention

The Division Chief-Prevention, also known as the Fire Marshal, is responsible for all fire safety inspections in Liberty. Fire safety inspections are conducted for all commercial properties and businesses requiring an occupancy license. In addition to these initial inspections, several properties will require follow-up visits to ensure compliance has

been met. New and remodeled building plans must be reviewed to ensure compliance with the current International Fire Code.

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

Staffing Levels:

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

Position Title	2013	2014	2015	2016	2017 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	12	9	12	12
Firefighter/Paramedic	24	24	24	21	24
Total	48.5	51.5	48.5	48.5	51.5

Previous Year’s Goals and Objectives:

The Fire Department’s FY2016 goals and objectives were as follows:

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

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

Update: The FD was not successful in attracting Paramedic Licensed Candidates. Due to this the Labor/Management Steering Committee elected to conduct a process that included candidates with a lower licensure status (Emergency Medical Technician) as well as candidates that were currently an EMT, but were in the process of obtaining a Paramedic Licensure. This practice allowed us to establish an eligibility list that contained one (1) paramedic, three (3) paramedic students, and eleven (11) EMT’s. The established list expires in June of 2017.

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.

Update: The FD, utilizing a Labor/Management Project Team, evaluated and created specifications for replacement Self Contained Breathing Apparatus (SCBA). The Department took delivery of the SCBA in late November with the goal of having them placed in-service mid first quarter 2017. The new SCBA meet current NFPA standard and have an increased capacity of air for the Firefighters of 15 minutes. The live fire training tower, and two (2) building editions were researched during 2016. During the research it was found that the identified funding would not allow the projects to be completed to provide for the need of the organization. It was decided to review the FST and make adjustments if possible to allow the projects to be completed in 2017.

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.

Update: The FD Labor/Management Steering Committee did establish a Project Team in the late fourth quarter to create specifications for replacement ambulances in 2017. The project team anticipates a late first quarter to early second quarter time frame for submitting the recommendations to the City Council.

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.

Update: The FD continues to monitor response times on a monthly basis to find opportunities to make improvements. The Department was able to reduce its Dispatch to Enroute time to 1.31 minutes in 2016, the best time the Department has obtained per current records that go back to 2002. In addition to monitoring response times the Department also began looking at technology improvements to assist in creating a quicker response. The Department will recommend in 2017 that updated and automated station alerting be explored and implemented.

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.

Update: The FD completed a review of area Department's and Districts to obtain their annual turnover to compare to the Liberty FD. The research found that the average turnover in area Department's/Districts is approximately 5%. The Liberty FD has been experiencing an approximate 10% annual turnover. Comparing to other Departments in actual turnover numbers the Liberty FD is the highest at 4.8 personnel per year.

The FD acknowledged that an additional funding source would be necessary to assist in employee attraction, retention, and staffing levels. The FD assisted the City in 2016 to

obtain State Authorization to provide the City Council the opportunity to present to the citizens a sales tax of ½ cent for Public Safety. The authorization was received and became available to the City Council in August of 2016.

FY2017 Goals and Objectives:

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

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

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

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

Objective: Utilizing a project team the department will evaluate and create specifications for a live fire training tower. The Department was able to secure property at the City's Waste Water Treatment Plant in 2016. The Department plans to submit a combined RFQ and RFP for a design build project by mid-2017. Staff will also, by the end of the second quarter, complete an RFQ/RFP package for additions and remodels to Fire Station No. 1 and No. 3. The projects were initially planned for 2016, but upon completing additional research it was found that the 2016 funding levels were not suffice to complete the projects as needed. In addition, staff will continue to evaluate for future needs and adjust the plan accordingly.

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

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

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

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

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

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

YEAR 2017 BUDGET DETAIL

FIRE ADMINISTRATION

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.50.300.02.4001	Salaries	\$ 117,063	\$ 118,260	\$ 121,812	\$ 131,228	\$ 135,420
10.50.300.02.4004	Overtime	77	-	157	6,487	6,700
10.50.300.02.4101	Social Security	8,544	8,620	8,880	10,295	10,870
10.50.300.02.4102	LAGERS Retirement Program	19,827	20,129	21,611	24,357	26,400
10.50.300.02.4104	Workers Compensation	4,889	7,556	9,474	11,264	9,790
10.50.300.02.4105	Health Insurance	17,877	19,799	21,723	22,090	23,980
10.50.300.02.4106	Life Insurance	40	40	40	38	30
10.50.300.02.4107	Dental Insurance	907	912	1,129	998	1,140
10.50.300.02.4112	Vision Insurance	252	265	263	265	280
10.50.300.02.4116	Disability Insurance	91	98	104	100	80
10.50.300.04.5001	General Supplies	2,060	4,065	2,014	3,499	3,500
10.50.300.04.5009	Maintenance Materials	374	352	224	500	750
10.50.300.04.5013	Food	1,069	1,901	1,583	1,803	2,250
10.50.300.04.5017	Equipment Supplies	7	-	-	-	-
10.50.300.04.5099	Miscellaneous Supplies	-	236	10	-	-
10.50.300.04.5110	Copier Lease	1,105	922	1,020	1,376	2,590
10.50.300.04.5120	Outside Printing	39	110	62	1,000	2,630
10.50.300.06.5251	Registration Fees	-	-	1,656	-	-
10.50.300.06.5253	Lodging & Meals	-	-	-	387	-
10.50.300.06.5259	Training Costs	3,104	3,596	2,833	4,206	4,510
10.50.300.08.5369	Pest Control/Cleaning	1,337	1,410	1,465	1,544	1,980
10.50.300.08.5372	Recruitment	305	-	-	-	-
10.50.300.08.5392	Employment Testing	1,339	2,627	2,648	1,808	2,750
10.50.300.08.5399	Miscellaneous Fees	(15)	44	54	10	-
10.50.300.12.5401	Electric	20,622	19,360	23,428	19,608	26,240
10.50.300.12.5421	Natural Gas	9,699	8,708	9,318	10,571	11,000
10.50.300.14.5521	Vehicle Fuel	3,778	3,818	2,675	3,059	3,750
10.50.300.14.5541	Vehicle Maintenance	1,149	4,582	4,306	4,239	1,820
10.50.300.14.5551	Office Equipment Maintenance	100	-	290	500	500
10.50.300.14.5553	Emergency Mgmt Maintenance	4,266	32,812	8,045	17,282	18,000
10.50.300.14.5559	Misc. Equipment Maintenance	37	-	209	-	-
10.50.300.14.5571	Building Maintenance	25,801	29,076	19,161	17,694	17,500
10.50.300.14.5575	Grounds/Landscaping	1,824	196	514	509	1,000
10.50.300.14.5591	Software Maintenance	-	-	1,754	-	-
10.50.300.16.5711	Property Insurance	5,328	5,839	5,945	6,363	6,770
10.50.300.16.5715	Casualty Insurance	541	533	489	440	300
10.50.300.18.5601	Minor Equipment	3,272	4,143	3,229	2,012	2,500
10.50.300.38.5808	Postage	283	126	266	537	600
10.50.300.38.5811	Membership Dues	627	429	762	2,067	2,960
10.50.300.38.5812	Clothing Expense	-	129	942	4,181	750
TOTALS		\$ 257,617	\$ 300,693	\$ 280,095	\$ 312,317	\$ 329,340

YEAR 2017 BUDGET DETAIL
EMERGENCY SERVICES

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.50.301.02.4001	Salaries	\$ 1,958,170	\$ 1,973,633	\$ 2,039,349	\$ 1,933,103	\$ 2,215,280
10.50.301.02.4002	Part-time	207	-	97	-	1,030
10.50.301.02.4003	Out of Class	6,300	7,837	15,329	19,570	25,270
10.50.301.02.4004	Overtime	424,927	436,560	389,355	388,282	225,000
10.50.301.02.4015	Opt Out (Health Insurance)	29,246	20,952	26,074	24,325	23,970
10.50.301.02.4017	Health Insurance Rebate	60	-	-	-	-
10.50.301.02.4018	Health Savings Account	2,576	4,681	3,100	4,748	7,500
10.50.301.02.4101	Social Security	177,586	179,210	181,469	177,547	191,100
10.50.301.02.4102	LAGERS Retirement Program	424,363	435,636	470,454	491,625	539,360
10.50.301.02.4104	Workers Compensation	124,056	176,108	221,654	259,210	214,400
10.50.301.02.4105	Health Insurance	345,928	402,292	408,196	430,693	543,830
10.50.301.02.4106	Life Insurance	1,020	1,026	1,064	888	740
10.50.301.02.4107	Dental Insurance	20,980	21,059	22,515	23,525	31,240
10.50.301.02.4112	Vision Insurance	2,043	3,173	3,854	4,198	5,810
10.50.301.02.4115	Detail Allowance	68	4	10	26	150
10.50.301.02.4116	Disability Insurance	2,066	2,190	2,243	2,072	1,850
10.50.301.04.5001	General Supplies	6,882	1,938	3,718	1,400	2,000
10.50.301.04.5006	Vehicle Supplies	4,496	567	663	2,418	2,500
10.50.301.04.5009	Maintenance Materials	97	620	321	429	500
10.50.301.04.5017	Equipment Supplies	995	3,027	496	1,091	1,000
10.50.301.04.5018	Minor Tools	20	9	544	-	-
10.50.301.04.5019	Radio Supplies	1,015	593	1,742	3,999	12,000
10.50.301.04.5020	Station Supplies	11,487	7,607	5,894	7,357	7,500
10.50.301.04.5099	SCBA Supplies	1,246	5,290	6,393	2,758	3,000
10.50.301.06.5251	Registration Fees	209	209	-	-	-
10.50.301.06.5259	Training Costs	225	464	97	-	-
10.50.301.08.5399	Miscellaneous Fees	-	81	-	-	-
10.50.301.14.5521	Vehicle Fuel	38,266	37,055	25,721	26,340	36,000
10.50.301.14.5541	Vehicle Maintenance	57,712	71,728	33,893	35,829	45,000
10.50.301.14.5551	Maintenance-Office Equipment	12	-	-	-	-
10.50.301.14.5552	Radio Maintenance	2,072	913	1,539	2,500	14,500
10.50.301.14.5559	Misc. Equipment Maintenance	4,005	1,557	10,581	4,984	5,000
10.50.301.16.5715	Casualty Insurance	23,420	23,020	21,265	18,950	12,080
10.50.301.18.5601	Minor Equipment	3,606	1,856	6,640	3,041	3,500
10.50.301.38.5812	Clothing Expense	18,344	28,509	22,399	29,663	31,100
10.50.301.38.5813	Protective Clothing	16,932	25,145	22,394	33,350	-
TOTALS		\$ 3,710,640	\$ 3,874,550	\$ 3,949,063	\$ 3,933,921	\$ 4,202,210

YEAR 2017 BUDGET DETAIL

EMS SERVICES

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.50.311.04.5003	Medical Supplies	\$ 45,119	\$ 48,985	\$ 55,331	\$ 50,108	\$ 54,000
10.50.311.04.5010	Chemicals	1,393	674	718	2,008	2,250
10.50.311.06.5259	Training Costs	13,240	7,675	11,318	15,500	-
10.50.311.08.5356	Medical Fees	12,000	12,000	12,000	12,000	12,000
10.50.311.08.5399	Miscellaneous Fees	-	-	-	300	150
10.50.311.12.5453	Mobile Phones	3,840	3,542	4,639	5,113	6,940
10.50.311.14.5521	Vehicle Fuel	22,710	22,001	14,590	15,768	20,000
10.50.311.14.5541	Vehicle Maintenance	7,513	9,886	35,255	23,448	24,500
10.50.311.14.5559	Misc. Equipment Maintenance	3,314	1,945	7,056	3,959	4,000
10.50.311.16.5715	Casualty Insurance	310	305	281	250	260
10.50.311.18.5601	Minor Equipment	5,076	9,460	128	5,693	6,000
10.50.311.38.5811	Membership Dues	835	835	1,790	2,130	2,130
10.50.311.38.5812	Clothing Expense	-	80	-	-	-
TOTALS		\$ 115,349	\$ 117,387	\$ 143,107	\$ 136,277	\$ 132,230

YEAR 2017 BUDGET DETAIL

TRAINING DIVISION

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.50.315.02.4001	Salaries	\$ -	\$ -	\$ -	\$ 63,407	\$ 76,460
10.50.315.02.4004	Overtime	-	-	-	30,814	5,150
10.50.315.02.4101	Social Security	-	-	-	7,109	6,240
10.50.315.02.4102	LAGERS Retirement Program	-	-	-	19,410	17,630
10.50.315.02.4104	Workers Compensation	\$ 3,376	\$ 5,354	\$ 6,957	\$ 1,799	\$ 7,090
10.50.315.02.4105	Health Insurance	-	-	-	14,525	16,560
10.50.315.02.4106	Life Insurance	-	-	-	20	20
10.50.315.02.4107	Dental Insurance	-	-	-	547	760
10.50.315.02.4112	Vision Insurance	-	-	-	161	210
10.50.315.02.4116	Disability Insurance	-	-	-	52	50
10.50.315.04.5001	General Supplies	10	482	374	510	500
10.50.315.04.5024	CERT Supplies	142	-	-	-	-
10.50.315.04.5025	CPR Training Supplies	-	-	184	761	750
10.50.315.06.5251	Registration Fees	25	60	-	450	-
10.50.315.06.5253	Lodging & Meals	-	-	-	-	-
10.50.315.06.5259	Training Costs	8,670	14,997	31,664	31,500	-
10.50.315.14.5521	Vehicle Fuel	-	-	-	2,072	3,000
10.50.315.14.5541	Vehicle Maintenance	101	199	1,905	1,139	1,930
10.50.315.16.5715	Casualty Insurance	274	271	248	220	150
10.50.315.38.5811	Membership Dues	-	104	333	474	340
TOTALS		\$ 12,600	\$ 21,467	\$ 41,666	\$ 174,970	\$ 136,840

YEAR 2017 BUDGET DETAIL
FIRE PREVENTION

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.50.321.02.4001	Salaries	\$ 73,705	\$ 64,883	\$ 69,718	\$ 70,596	\$ 72,710
10.50.321.02.4004	Overtime	15,246	12,435	17,556	20,844	15,450
10.50.321.02.4101	Social Security	6,445	5,196	6,362	6,834	6,750
10.50.321.02.4102	LAGERS Retirement Program	16,117	13,738	16,890	19,088	19,040
10.50.321.02.4104	Workers Compensation	4,567	6,849	8,012	9,334	7,660
10.50.321.02.4105	Health Insurance	11,046	11,557	14,351	15,220	16,560
10.50.321.02.4106	Life Insurance	27	24	27	25	20
10.50.321.02.4107	Dental Insurance	605	557	936	663	760
10.50.321.02.4112	Vision Insurance	-	50	198	198	210
10.50.321.02.4116	Disability Insurance	60	59	70	66	50
10.50.321.04.5001	General Supplies	1,536	900	1,418	2,480	2,500
10.50.321.04.5021	Supplies-Learn Not To Burn	154	719	120	1,000	1,000
10.50.321.04.5024	CERT Supplies	-	-	389	1,257	1,250
10.50.321.04.5099	Fire Prevention Supplies	2,500	5,500	4,268	2,264	6,000
10.50.321.06.5251	Registration Fees	265	-	355	-	1,650
10.50.321.14.5521	Vehicle Fuel	1,727	1,090	1,287	1,333	1,500
10.50.321.14.5541	Vehicle Maintenance	3,059	154	341	-	1,830
10.50.321.16.5715	Casualty	300	297	273	360	360
10.50.321.38.5810	Publications	1,166	1,331	1,608	-	1,250
10.50.321.38.5811	Membership Dues	50	50	95	740	750
10.50.321.38.5812	Clothing Expense	419	320	502	504	500
TOTALS		\$ 138,992	\$ 125,710	\$ 144,775	\$ 152,806	\$ 157,800

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

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

2. Access Transportation Services

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

3. Senior Silver Center

The Liberty Silver Senior Center enhances the quality of life for Liberty's senior adults and physically challenged citizens by providing nutritional meals and a variety of activities for adults aged 50 and older.

Staffing Levels:

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

Position Title	2013	2014	2015	2016	2017 Budget
Administrative Assistant	1	1	1	1	1
Bus Driver	1	1	1	1	1
Manager	1	1	1	1	0
Recreation Program Coordinator	0	1	1	1	2
Senior Center Technician	1	1	1	1	0
Total	4	5	5	5	4

Previous Year's Goals and Objectives:

The Community Services Division FY2016 goals and objectives were as follows:

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

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

Update: Not completed.

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)

Update: Facility inspections have been completed. A transition plan is in draft form.

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)

Update: Not completed.

FY2017 Goals and Objectives:

The Community Services Division's FY2017 goals and objectives include the following:

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

Objective: Research and purchase a new bus in 2017.

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

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

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

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

YEAR 2017 BUDGET DETAIL
COMMUNITY SERVICES (AGING) - ADMINISTRATION

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.60.481.02.4001	Salaries	\$ 53,709	\$ 54,264	\$ 55,896	\$ 52,092	\$ 46,450
10.60.481.02.4002	Part-time	-	-	-	125	-
10.60.481.02.4018	Health Savings Account	-	-	-	1,074	2,410
10.60.481.02.4101	Social Security	4,111	4,153	4,278	4,077	3,740
10.60.481.02.4102	LAGERS Retirement Program	5,536	5,376	5,202	4,573	4,640
10.60.481.02.4104	Workers Compensation	88	133	146	136	110
10.60.481.02.4105	Health Insurance	5,829	6,361	6,672	6,001	5,280
10.60.481.02.4106	Life Insurance	27	27	27	26	20
10.60.481.02.4107	Dental Insurance	343	345	360	383	430
10.60.481.02.4112	Vision Insurance	39	78	78	78	80
10.60.481.04.5001	General Supplies	745	382	297	376	480
10.60.481.04.5063	Christmas Tree Commission	847	793	827	1,140	650
10.60.481.04.5064	Meals on Wheels	-	-	-	-	14,000
10.60.481.04.5099	Miscellaneous Supplies	140	-	-	-	5,000
10.60.481.04.5110	Copier Lease	1,756	1,363	1,724	3,861	4,500
10.60.481.04.5120	Outside Printing	286	62	404	-	230
10.60.481.06.5210	Training Travel	2,508	4,479	4,072	-	4,000
10.60.481.06.5249	Other Travel	9	568	613	541	500
10.60.481.06.5251	Registration Fees	-	-	-	25	-
10.60.481.08.5399	Miscellaneous Fees	-	50	-	-	4,800
10.60.481.12.5453	Mobile Phones	-	-	150	120	-
10.60.481.16.5715	Casualty Insurance	184	184	170	160	130
10.60.481.18.5601	Minor Equipment	93	35	999	235	220
10.60.481.38.5803	Meeting Expense	203	175	172	201	250
10.60.481.38.5808	Postage	6	-	-	-	100
10.60.481.38.5811	Membership Dues	410	528	561	445	220
10.60.481.38.5989	Miscellaneous Expense	-	102	1,025	-	100
TOTALS		\$ 76,868	\$ 79,459	\$ 83,672	\$ 75,669	\$ 98,340

YEAR 2017 BUDGET DETAIL
COMMUNITY SERVICES (AGING) - ACCESS BUS SERVICE

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.60.482.02.4001	Salaries	\$ 66,911	\$ 66,372	\$ 68,976	\$ 70,895	\$ 72,550
10.60.482.02.4002	Part-time	10,961	12,583	10,095	22,180	15,450
10.60.482.02.4004	Overtime	-	-	-	206	210
10.60.482.02.4015	Opt Out (Health Insurance)	1,746	3,492	3,496	3,412	3,240
10.60.482.02.4018	Health Savings Account	696	1,481	1,667	1,773	1,830
10.60.482.02.4101	Social Security	5,970	6,251	6,276	7,445	7,140
10.60.482.02.4102	LAGERS Retirement Program	6,946	6,917	6,684	6,445	7,390
10.60.482.02.4104	Workers Compensation	1,754	2,620	3,154	2,964	2,320
10.60.482.02.4105	Health Insurance	8,259	4,884	5,005	5,119	5,290
10.60.482.02.4106	Life Insurance	53	53	54	49	40
10.60.482.02.4107	Dental Insurance	1,210	1,084	995	1,046	1,190
10.60.482.02.4112	Vision Insurance	106	211	211	211	220
10.60.482.02.4116	Disability Insurance	60	65	70	66	50
10.60.482.04.5001	General Supplies	-	-	-	-	400
10.60.482.04.5120	Outside Printing	-	386	-	386	500
10.60.482.06.5251	Registration Fees	-	-	-	-	150
10.60.482.08.5371	Advertising	221	-	-	-	-
10.60.482.08.5399	Miscellaneous Fees	266	-	-	-	200
10.60.482.12.5453	Mobile Phones	-	-	-	-	-
10.60.482.14.5521	Vehicle Fuel	11,792	12,784	7,398	6,948	9,000
10.60.482.14.5541	Vehicle Maintenance	12,265	7,248	6,777	15,587	15,100
10.60.482.16.5715	Casualty Insurance	371	367	335	420	400
10.60.482.18.5601	Minor Equipment	-	-	-	-	1,150
10.60.482.36.7101	Capital Outlay-Access Bus	49,774	-	-	9,815	60,000
10.60.482.38.5812	Clothing Expense	193	-	261	510	650
10.60.482.38.5989	Miscellaneous Expense	-	48	-	-	-
TOTALS		\$ 179,555	\$ 126,844	\$ 121,456	\$ 155,477	\$ 204,470

YEAR 2017 BUDGET DETAIL
COMMUNITY SERVICES (AGING) - SILVER CENTER

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.60.483.02.4001	Salaries	\$ 26,316	\$ 56,172	\$ 58,771	\$ 41,392	\$ 32,330
10.60.483.02.4002	Part-time	12,227	509	10,774	25,662	22,280
10.60.483.02.4004	Overtime	-	-	-	170	360
10.60.483.02.4015	Opt Out (Health Insurance)	3,492	1,746	-	-	-
10.60.483.02.4101	Social Security	3,164	4,201	5,074	5,103	4,200
10.60.483.02.4102	LAGERS Retirement Program	3,070	5,734	4,060	3,574	3,110
10.60.483.02.4104	Workers Compensation	513	851	1,117	953	130
10.60.483.02.4105	Health Insurance	-	14,497	21,195	21,819	16,560
10.60.483.02.4106	Life Insurance	27	51	42	33	20
10.60.483.02.4107	Dental Insurance	171	479	933	886	760
10.60.483.02.4112	Vision Insurance	-	166	264	264	210
10.60.483.02.4116	Disability Insurance	60	126	111	87	50
10.60.483.04.5001	General Supplies	838	349	208	896	800
10.60.483.04.5004	Recreation Supplies	336	15	217	205	530
10.60.483.04.5099	Miscellaneous Supplies	2,526	2,131	3,268	3,434	4,040
10.60.483.06.5210	Training Travel	324	169	598	-	-
10.60.483.06.5249	Other Travel	259	275	313	196	350
10.60.483.06.5251	Registration Fees	-	-	20	-	100
10.60.483.08.5354	Meals On Wheels	4,681	6,817	8,459	9,741	-
10.60.483.08.5355	Senior Center Programs	2,192	6,098	6,053	4,152	-
10.60.483.08.5371	Advertising	-	-	-	200	200
10.60.483.08.5399	Miscellaneous Fees	3,035	2,842	1,322	3,153	3,640
10.60.483.16.5715	Casualty Insurance	105	105	99	120	110
10.60.483.18.5601	Minor Equipment	57	700	45	5,376	800
10.60.483.38.5810	Publications	-	-	-	150	150
10.60.483.38.5811	Membership Dues	45	37	45	-	250
TOTALS		\$ 63,438	\$ 104,069	\$ 122,988	\$ 127,566	\$ 90,980

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Public Works Department Program Narrative

Mission Statement:

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

Services:

1. Engineering

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

2. Building Maintenance

The Building Maintenance Division provides services associated with the maintenance and upkeep of the City Hall facility. This division provides oversight and management of the contract maintenance of the building's environmental systems and the custodial services provided by an outside vendor. Any projects pertaining to renovating and 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 FY2017, along with a brief look at historical staffing levels, are as follows:

Position Title	2013	2014	2015	2016	2017 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	1	1
Project Inspector	0	0	1	1	2
Public Works Crew Chief	0	0	2	2	3
Public Works Director	1	1	1	1	1
Public Works Maintenance Worker I	7	7	4	0	0
Public Works Maintenance Worker II	5	5	6	9	8
Public Works Operations Manager	1	1	1	1	1
Senior Project Inspector	2	2	1	1	0
Total	21	21	21	21	21

Previous Year's Goals and Objectives:

The Public Works Department's FY2016 goals and objectives were as follows:

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.

Update: The project is under construction with an anticipated completion in 2018.

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.

Update: The Downtown Improvement Project is under construction and will be complete in 2017.

3. Manage major transportation network improvements.

Objective: 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.

Update: The overall project is now identified as three separate projects; Project #1: I-35 & MO 152 interchange, Project #2: Kansas Street, and Project #3: MO291 and Kansas Street Intersection. Funding is secured for project #1 and project #2. Funding for project #3 is currently pending Missouri State Transportation Improvement Plan approval. Preliminary design of all three projects is in progress.

FY 2017 Goals and Objectives:

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

1. Manage major Capital Improvement projects

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

2. Manage major Capital Improvement projects

Objective: Complete construction of Downtown Improvement project.

3. Manage major transportation network improvements.

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

4. City Hall Energy Upgrades

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

5. Street Light Network

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

6. Storm Water Infrastructure

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

YEAR 2017 BUDGET DETAIL

ENGINEERING

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.70.201.02.4001	Salaries	\$ 274,883	\$ 205,731	\$ 189,817	\$ 292,816	\$ 237,620
10.70.201.02.4002	Part-time	-	-	-	(66,356)	-
10.70.201.02.4004	Overtime	2,557	5,968	3,197	573	5,150
10.70.201.02.4017	Health Insurance Rebate	-	-	-	-	-
10.70.201.02.4018	Health Savings Account	277	771	1,158	1,994	3,480
10.70.201.02.4101	Social Security	19,427	15,460	18,157	22,246	20,500
10.70.201.02.4102	LAGERS Retirement Program	25,602	20,990	22,931	22,011	28,710
10.70.201.02.4104	Workers Compensation	4,472	6,202	6,535	6,192	5,280
10.70.201.02.4105	Health Insurance	38,211	33,060	39,085	44,431	51,030
10.70.201.02.4106	Life Insurance	101	85	86	75	50
10.70.201.02.4107	Dental Insurance	2,320	1,855	2,094	2,258	2,810
10.70.201.02.4112	Vision Insurance	533	265	298	363	530
10.70.201.02.4116	Disability Insurance	202	115	105	116	80
10.70.201.04.5001	General Supplies	2,764	3,316	2,856	5,873	2,500
10.70.201.04.5110	Copier Lease & Usage	2,333	3,257	2,949	2,608	2,600
10.70.201.04.5120	Outside Printing	-	-	-	50	50
10.70.201.04.5121	Microfilming	-	-	-	-	-
10.70.201.06.5210	Training Travel	2,356	3,358	2,149	1,200	1,500
10.70.201.06.5251	Registration Fees	1,169	1,079	416	1,250	1,300
10.70.201.08.5397	Contract Labor	8,770	26,652	-	-	5,000
10.70.201.08.5399	Miscellaneous Fees	5,187	8,840	9,987	10,074	10,000
10.70.201.12.5453	Mobile Phones	600	663	1,130	1,000	1,000
10.70.201.14.5521	Vehicle Fuel	7,676	7,746	4,409	3,222	5,000
10.70.201.14.5541	Vehicle Maintenance	5,658	4,147	2,731	2,232	2,500
10.70.201.14.5544	Storm Water Improvements	-	-	-	-	-
10.70.201.14.5551	Office Maintenance	-	-	-	150	50
10.70.201.14.5556	Street/Traffic Lights	30,709	44,605	37,173	34,292	37,000
10.70.201.14.5559	Misc Equipment Maintenance	-	-	-	-	-
10.70.201.16.5715	Casualty	1,827	1,798	1,640	1,900	1,680
10.70.201.18.5601	Minor Equipment	165	4,629	-	-	-
10.70.201.38.5803	Meeting Expense	560	-	368	-	350
10.70.201.38.5810	Publications	160	-	159	-	200
10.70.201.38.5811	Membership Dues	1,624	1,671	1,575	1,964	1,600
10.70.201.38.5812	Clothing Expense	-	-	175	200	200
10.70.201.38.5989	Miscellaneous Expenses	1,342	2,132	833	893	750
TOTALS		\$ 441,485	\$ 404,395	\$ 352,012	\$ 393,627	\$ 428,520

YEAR 2017 BUDGET DETAIL
BUILDING MAINTENANCE

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.70.221.02.4001	Salaries	\$ 35,392	\$ 25,845	\$ 37,417	\$ 45,024	\$ 46,380
10.70.221.02.4004	Overtime	2,305	3,589	3,025	3,201	3,090
10.70.221.02.4015	Opt Out (Health Ins)	-	1,310	1,310	-	-
10.70.221.02.4101	Social Security	2,436	2,240	3,194	3,689	3,780
10.70.221.02.4102	LAGERS Retirement Program	2,783	1,476	3,888	4,148	4,700
10.70.221.02.4104	Workers Compensation	984	1,521	2,833	3,201	2,170
10.70.221.02.4105	Health Insurance	12,361	3,333	3,410	7,075	7,700
10.70.221.02.4106	Life Insurance	27	7	14	25	20
10.70.221.02.4107	Dental Insurance	605	151	187	383	430
10.70.221.02.4112	Vision Insurance	-	-	39	78	80
10.70.221.02.4116	Disability Insurance	-	-	35	66	50
10.70.221.04.5001	General Supplies	6	65	40	-	100
10.70.221.04.5251	Registration Fees	-	192	-	-	-
10.70.221.08.5381	Refuse Collection Fees	-	-	-	-	-
10.70.221.08.5397	Contract Labor	16,247	16,247	16,247	17,623	18,500
10.70.221.08.5399	Miscellaneous Fees	-	136	-	250	500
10.70.221.12.5401	Electric	84,819	71,384	83,624	84,074	85,000
10.70.221.12.5402	Energy Efficiency Upgrade	-	6,803	6,803	6,752	6,800
10.70.221.12.5421	Natural Gas	16,157	11,568	13,315	8,731	16,000
10.70.221.14.5571	Building Maintenance	130	224	143	-	-
10.70.221.14.5572	Facilities Maintenance	66,558	91,373	81,498	67,261	60,000
10.70.221.14.5576	City Hall Maintenance	-	-	-	-	-
10.70.221.16.5711	Property Insurance	12,336	13,512	13,759	15,000	14,560
10.70.221.16.5715	Casualty Insurance	148	149	137	130	110
10.70.221.18.5601	Minor Equipment	105	1,083	-	-	-
10.70.221.24.6001	Principal-MDNR	5,624	-	-	6,232	6,450
10.70.221.24.6011	Interest-MDNR	1,179	-	-	571	350
10.70.221.38.5812	Clothing Expense	502	-	-	-	300
10.70.221.38.5989	Miscellaneous Expense	12,180	12,180	12,328	8,141	14,500
TOTALS		\$ 272,884	\$ 264,387	\$ 283,245	\$ 281,655	\$ 291,570

YEAR 2016 BUDGET DETAIL
STREET MAINTENANCE

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.70.225.02.4001	Salaries	\$ 438,894	\$ 454,698	\$ 460,258	\$ 493,703	\$ 504,170
10.70.225.02.4004	Overtime	40,920	44,497	22,440	33,400	46,350
10.70.225.02.4015	Opt Out (Health Ins)	146	-	-	-	-
10.70.225.02.4017	Health Insurance Rebate	-	-	-	-	-
10.70.225.02.4018	Health Savings Account	-	5	-	-	-
10.70.225.02.4101	Social Security	34,709	35,973	34,550	37,392	42,120
10.70.225.02.4102	LAGERS Retirement Program	48,938	49,939	44,628	41,993	52,300
10.70.225.02.4104	Workers Compensation	22,944	36,484	44,838	49,108	39,850
10.70.225.02.4105	Health Insurance	111,400	125,306	127,056	122,354	133,770
10.70.225.02.4106	Life Insurance	330	334	322	279	210
10.70.225.02.4107	Dental Insurance	5,297	5,463	5,674	5,224	6,500
10.70.225.02.4112	Vision Insurance	905	1,125	1,151	1,214	1,330
10.70.225.02.4116	Disability Insurance	571	626	631	566	480
10.70.225.04.5001	General Supplies	16,352	19,269	14,652	11,399	11,000
10.70.225.04.5018	Small Tools	-	716	-	-	-
10.70.225.04.5099	Miscellaneous Fees	-	-	-	-	-
10.70.225.06.5251	Registration Fees	320	1,021	-	-	-
10.70.225.08.5381	Refuse Collection Fees	-	-	-	-	-
10.70.225.08.5397	Contract Labor	20,813	19,093	10,573	5,454	5,000
10.70.225.08.5399	Miscellaneous Fees	1,899	3,789	8,352	3,972	4,000
10.70.225.12.5401	Electric	8,964	8,672	9,664	9,791	9,650
10.70.225.12.5402	MDNR Energy Efficiency Loan	-	5,319	5,319	5,320	5,320
10.70.225.12.5405	Electric - Street Lights	641,129	592,645	709,207	671,241	680,000
10.70.225.12.5406	Electric - Traffic Signals	9,322	8,291	9,730	9,650	11,000
10.70.225.12.5421	Natural Gas	2,251	2,121	3,133	2,946	3,000
10.70.225.12.5453	Mobile Phones	-	-	76	2,138	2,400
10.70.225.14.5521	Vehicle Fuel	55,311	56,469	36,741	30,709	40,000
10.70.225.14.5541	Vehicle Maintenance	79,265	69,409	36,795	54,803	45,000
10.70.225.14.5551	Office Equipment Maintenance	1,498	1,488	1,488	3,488	2,000
10.70.225.14.5556	Traffic Light Maintenance	-	-	-	-	-
10.70.225.14.5559	Misc. Equipment Maintenance	-	-	-	-	-
10.70.225.14.5571	Building Maintenance	10,087	11,384	12,788	8,404	9,000
10.70.225.14.5574	Tree Maintenance	-	-	2,300	800	-
10.70.225.15.5621	Asphalt - Street Repairs	56,909	-	-	-	-
10.70.225.15.5622	Gravel - Street Repairs	10,843	-	-	-	-
10.70.225.15.5624	Supplies - Street Repairs	-	-	-	-	-
10.70.225.15.5631	Sand - Snow Removal	3,447	1,119	-	-	-
10.70.225.15.5632	Salt - Snow Removal	39,242	52,000	51,515	44,457	50,000
10.70.225.15.5633	Chemicals - Snow Removal	9,919	16,070	10,349	6,913	10,000
10.70.225.15.5634	Supplies-Snow Removal	18,308	28,046	13,008	7,971	8,500
10.70.225.15.5641	Paint - Street Marking	34,983	-	-	-	-
10.70.225.15.5644	Supplies - Street Marking	-	-	-	-	-
10.70.225.15.5653	Materials - Secondary Roads	-	-	-	-	-
10.70.225.15.5663	Chemicals - Storm Drainage	38,523	-	59	-	-
10.70.225.15.5664	Supplies - Storm Drainage	-	-	-	-	-
10.70.225.16.5711	Property Insurance	8,274	8,302	7,730	8,540	8,800

YEAR 2017 BUDGET DETAIL
STREET MAINTENANCE (continued)

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.70.225.16.5715	Casualty Insurance	1,456	1,431	1,309	1,150	740
10.70.225.18.5601	Minor Equipment	4,466	9,691	2,029	-	-
10.70.225.18.5611	Equipment Rental	-	6,214	2,482	1,699	1,500
10.70.225.24.6001	Principal-MDNR	4,718	-	-	5,025	-
10.70.225.24.6011	Interest-MDNR	601	-	-	121	-
10.70.225.38.5811	Membership Dues	23	6	20	-	-
10.70.225.38.5812	Clothing Expense	8,666	9,593	8,804	6,189	6,000
10.70.225.38.5813	Protective Clothing	3,255	5,859	3,998	2,800	3,500
TOTALS		<u>\$ 1,795,897</u>	<u>\$ 1,692,467</u>	<u>\$ 1,703,669</u>	<u>\$ 1,690,213</u>	<u>\$ 1,743,490</u>

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Planning & Development Department Program Narrative

Mission Statement:

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

Services:

1. Building 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 900 building permits and conduct over 2400 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 Division

- Historic Preservation

This program provides support and outreach to the residents of Liberty's historic districts. Staff provides support and analysis to the Historic District Review Commission. Services include technical assistance for homeowners; providing preservation information via the web site and quarterly newsletter; and review and processing of applications for certificates of appropriateness. 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 & Zoning Division

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 FY2017, along with a brief look at historical staffing levels, are as follows:

Position Title	2013	2014	2015	2016	2017 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	1	1	1
Senior Building Inspector	1	1	1	1	1
Total	8	8	9	9	9

Previous Year's Goals and Objectives:

The Planning & Development Department's FY2016 goals and objectives were as follows:

1. Update the City's comprehensive plan.

Objective: Initiate the process of updating the comprehensive plan.

Update: This item was not funded in 2016. Staff will continue to encourage an update to the 1999 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.

Update: The neighborhood grant program continues to be a successful project. Staff has put the 2017 grant application online, in order to increase awareness of the program.

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

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

Update: Staff continues to work well with local organizations and city departments.

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.

Update: The Planning & Development Department continues to 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.

Update: Staff believes there is positive relationship between the Planning Department and the development community.

FY2017 Goals and Objectives:

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

1. Update the City's comprehensive plan.

Objective: Initiate the process of updating the comprehensive plan.

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

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

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

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

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

Objective: Promote excellent customer service within the department.

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

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

YEAR 2017 BUDGET DETAIL
PLANNING & COMMUNITY DEVELOPMENT

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.80.151.02.4001	Salaries	\$ 251,655	\$ 261,246	\$ 267,707	\$ 290,772	\$ 302,850
10.80.151.02.4002	Part-time	-	-	-	-	-
10.80.151.02.4004	Overtime	154	-	-	530	1,090
10.80.151.02.4017	Health Insurance Rebate	60	-	-	-	-
10.80.151.02.4018	Health Savings Account	762	1,762	2,277	2,438	1,160
10.80.151.02.4101	Social Security	18,557	19,180	19,713	21,449	23,340
10.80.151.02.4102	LAGERS Retirement Program	25,934	25,863	24,670	24,593	28,990
10.80.151.02.4104	Workers Compensation	1,957	2,754	3,023	3,069	2,520
10.80.151.02.4105	Health Insurance	41,422	44,694	45,873	41,442	50,950
10.80.151.02.4106	Life Insurance	121	106	92	79	70
10.80.151.02.4107	Dental Insurance	2,238	2,250	2,319	2,682	3,470
10.80.151.02.4112	Vision Insurance	529	554	554	577	710
10.80.151.02.4116	Disability Insurance	181	196	210	193	150
10.80.151.04.5001	General Supplies	2,013	1,035	860	2,400	2,400
10.80.151.04.5110	Copier Lease	1,800	2,043	1,859	2,580	2,580
10.80.151.04.5120	Outside Printing	62	62	45	300	300
10.80.151.06.5210	Training Travel	454	542	95	102	-
10.80.151.06.5251	Registration Fees	325	798	523	1,098	1,200
10.80.151.08.5309	Zoning Regulations Update	-	-	-	-	20,000
10.80.151.08.5361	Recording Fees	824	489	855	1,390	2,000
10.80.151.08.5379	Legal Ads	841	311	1,143	1,000	1,000
10.80.151.08.5397	Contract Labor	-	-	-	-	-
10.80.151.14.5521	Vehicle Fuel	552	363	323	258	600
10.80.151.14.5541	Vehicle Maintenance	853	533	674	1,000	1,000
10.80.151.14.5551	Equipment Maintenance	-	-	-	-	-
10.80.151.16.5715	Casualty Insurance	1,532	1,510	1,379	1,220	800
10.80.151.38.5803	Meeting Expense	477	300	149	951	1,000
10.80.151.38.5808	Postage	-	-	-	44	50
10.80.151.38.5810	Publications	551	423	443	400	400
10.80.151.38.5811	Membership Dues	930	514	725	700	700
10.80.151.38.5821	Demolition Costs	-	-	-	-	-
TOTALS		\$ 354,784	\$ 367,530	\$ 375,511	\$ 401,267	\$ 449,330

YEAR 2017 BUDGET DETAIL
BUILDING AND CODES

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.80.153.02.4001	Salaries	\$ 145,723	\$ 153,766	\$ 163,404	\$ 173,152	\$ 166,850
10.80.153.02.4002	Part-time	11,377	4,500	12,420	17,088	18,210
10.80.153.02.4017	Health Insurance Rebate	-	-	-	-	-
10.80.153.02.4101	Social Security	11,723	11,799	13,048	14,294	14,160
10.80.153.02.4102	LAGERS Retirement Program	14,987	15,216	15,163	13,455	15,850
10.80.153.02.4104	Workers Compensation	5,901	8,273	9,313	9,519	7,310
10.80.153.02.4105	Health Insurance	24,018	26,406	29,796	31,244	31,370
10.80.153.02.4106	Life Insurance	80	80	81	72	50
10.80.153.02.4107	Dental Insurance	1,553	1,561	1,607	1,517	1,620
10.80.153.02.4112	Vision Insurance	264	316	374	371	370
10.80.153.02.4116	Disability Insurance	121	131	140	126	100
10.80.153.04.5001	General Supplies	1,742	773	1,060	1,120	1,120
10.80.153.04.5009	Maintenance Materials	-	-	-	-	-
10.80.153.04.5120	Outside Printing	309	319	715	100	100
10.80.153.06.5210	Training Travel	-	6	665	21	20
10.80.153.06.5251	Registration Fees	230	605	129	600	600
10.80.153.08.5399	Miscellaneous Fees	-	210	-	-	-
10.80.153.12.5453	Mobile Phones	-	100	-	-	-
10.80.153.14.5521	Vehicle Fuel	4,675	4,119	3,161	6,500	6,500
10.80.153.14.5541	Vehicle Maintenance	784	739	381	2,100	2,100
10.80.153.16.5715	Casualty Insurance	959	943	862	800	570
10.80.153.18.5601	Minor Equipment	204	186	23	200	200
10.80.153.38.5803	Meeting Expense	62	135	-	150	150
10.80.153.38.5810	Publications	-	25	-	100	100
10.80.153.38.5811	Membership Dues	527	354	290	400	400
10.80.153.38.5812	Clothing Expense	278	286	115	300	300
10.80.153.38.5832	Safety Equipment	138	142	132	300	300
10.80.153.38.5989	Miscellanieous Expenses	-	-	-	-	-
TOTALS		\$ 225,652	\$ 230,989	\$ 252,876	\$ 273,529	\$ 268,350

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) city-wide telephone and WAN/LAN administration; 3) IT Security Services; 4) access to city-wide electronic mail and internet, including the City's website; 5) Geographic Information Services, including geographical analysis and mapping services; 6) acquisition, development, enhancement and/or maintenance of computerized business systems; 7) project management for large multi-departmental automation projects; 8) system integration management and workflow solutions; 9) consultation for a wide variety of vendor platforms and 10) technical research and evaluation projects.

Staffing Levels:

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

Position Title	2013	2014	2015	2016	2017 Budget
GIS Specialist II	1	1	1	1	1
GIS Specialist III	0	1	1	1	1
Information Technology Services Director	1	1	1	1	1
Information Security Officer	0	0	1	1	1
Information Systems Specialist I	2	1	1.5	1.5	2
Information Systems Specialist II	1	2	1	1	2
Information Systems Specialist III	2	0	1	1	0
Senior Information System Specialist	0	2	1	1	1
Total	7	8	8.5	8.5	9

Previous Year's Goals and Objectives:

The Information Technology Services Department's FY2016 goals and objectives were as follows:

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.

Update: IT Staff utilized cooperating purchase agreement NASPO-WSCA, which is a 50 state cooperative purchasing contract as a baseline, in order to negotiate and additional 38% discount below the 27% NASPO-WSCA list pricing, resulting in an additional saving of \$187,978.72. Council approved this purchase and Staff has implemented an HP Enterprise StoreOnce Solution. IT Staff additionally negotiated a contract with High Plains technology which resulted in an additional savings of \$16,094, which Council approved.

Data storage: The City's IT Staff works tirelessly to ensure that our specifications meet the high availability of the City's business requirements and that our vendors meet the performance based requirements. In the fourth quarter of 2016, IT staff finally resolved a performance related matter with a vendor resulting in \$90,000 in additional storage provide to the City to include licensing at no cost. This ensures viability of the technology selected today will remain into the future while maintain a high ROI.

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.

Update: Council approved an agreement with American Digital Security in October of 2015. IT Staff coordinated the replacement of 46 locks and door readers. Staff additionally replaced three antiquated security camera DVR's followed by the upgrade of 52 cameras. Additionally, IT Service coordinated the replacement of the City's antiquated Emergency Notification System within City Hall facility providing staff better protection in the event of an emergency and allowing Dispatch the ability to place City Hall in a Lock Down if that situation was necessary. This system provides notifications to key personal during critical emergency or potential security incidents.

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.

Update: Network Design work was conducted throughout 2016, however due to limited staffing resources and on-going fiber design work this project was postponed until 2017. This project will be continued in 2017-2018.

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 City-wide operations have determined there is significant operational efficiencies and value to our residents by implementing EnerGov's Enterprise solution

Update: Due to limited technical staffing resources and key staffing resources in key supporting departments this project was postponed in 2016. Limited staffing and funding remains a key channel to the implementation of this project however staff is working to deliver this project in fiscal year 2017.

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.

Update: Staff continues to maintain Security Awareness Program utilizing various public and commercially available resources to ensure staff has the access to the technical resources necessary for safe and effective computing environment.

FY2017 Goals and Objectives:

The Information Technology Services Department's FY2017 goals and objectives include the following:

1. Network routing infrastructure expansion/upgrade/replacement

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

and will continue to require replacement every 5-7 years or sooner depending on as security requirements of vendor support.

2. Fiber Expansion

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

3. Redundant Internet Service

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

4. Community Development and Infrastructure Software Upgrade

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

YEAR 2017 BUDGET DETAIL
INFORMATION TECHNOLOGY SERVICES

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.90.132.02.4001	Salaries	\$ 374,111	\$ 409,541	\$ 419,435	\$ 463,318	\$ 434,510
10.90.132.02.4002	Part-time	-	6,081	13,144	-	-
10.90.132.02.4004	Overtime	5,331	2,947	7,782	8,714	10,610
10.90.132.02.4015	Opt Out (Health Insurance)	3,201	3,056	1,748	1,167	-
10.90.132.02.4018	Health Savings Account	438	1,720	3,604	6,001	7,950
10.90.132.02.4101	Social Security	27,947	31,079	32,676	35,814	45,440
10.90.132.02.4102	LAGERS Retirement Program	38,580	39,503	36,365	39,843	56,430
10.90.132.02.4104	Workers Compensation	563	789	1,107	1,299	1,370
10.90.132.02.4105	Health Insurance	53,244	53,206	55,507	70,511	114,870
10.90.132.02.4106	Life Insurance	139	132	135	155	150
10.90.132.02.4107	Dental Insurance	2,783	2,579	2,843	3,481	5,690
10.90.132.02.4112	Vision Insurance	628	655	676	787	1,350
10.90.132.02.4116	Disability Insurance	227	192	175	252	310
10.90.132.04.5001	General Supplies	1,714	1,336	2,125	1,478	1,500
10.90.132.06.5210	Training Travel	12,009	7,674	15,416	4,700	11,000
10.90.132.06.5251	Registration Fees	16,405	5,879	29,369	24,938	26,000
10.90.132.06.5259	Other Training	79	788	490	1,000	1,000
10.90.132.08.5301	Computer Programming	-	-	-	58,993	-
10.90.132.08.5304	Internet Service Fees	70,336	17,697	34,328	72,999	83,000
10.90.132.12.5451	Telephone Expense	2,118	8,712	5,407	4,000	4,000
10.90.132.12.5453	Mobile Phones	48,666	39,447	50,332	52,000	60,000
10.90.132.12.5455	Telecommunication Circuits	90,392	99,224	104,634	120,000	132,000
10.90.132.14.5521	Vehicle Fuel	353	270	211	117	350
10.90.132.14.5541	Vehicle Maintenance	98	2,445	110	656	1,000
10.90.132.14.5551	Office Equipment Maintenance	-	1,393	6,491	2,298	1,500
10.90.132.14.5555	Computer Maintenance	29,449	60,665	74,654	67,000	45,000
10.90.132.14.5586	Telephone System Maint	21,879	45,947	38,012	37,000	44,500
10.90.132.14.5591	Software Maintenance	251,542	242,894	349,188	335,150	357,000
10.90.132.16.5711	Property Insurance	2,562	2,812	2,860	3,160	3,100
10.90.132.16.5715	Casualty Insurance	1,456	1,431	1,309	1,200	820
10.90.132.18.5601	Minor Equipment	28,409	20,045	57,407	21,962	25,000
10.90.132.18.5603	Minor Software	21,508	1,481	56,635	26,800	25,000
10.90.132.18.5605	Minor Computer Equipment	120,833	81,288	143,197	50,000	165,000
10.90.132.20.5210	Training Travel	-	687	-	-	-
10.90.132.20.5259	Other Training	49	-	-	-	-
10.90.132.20.5261	Data Development	9,656	5,432	3,454	10,000	7,000
10.90.132.24.6001	Lease Principal	109,623	56,910	79,074	70,500	72,550
10.90.132.24.6011	Lease Interest	5,371	-	-	8,580	6,530
10.90.132.36.7202	Computer Equipment	160,119	31,995	497,393	570,203	421,740
10.90.132.38.5803	Meeting Expense	57	69	44	952	1,000
10.90.132.38.5810	Publications	395	599	117	300	300
10.90.132.38.5812	Clothing Expense	-	-	-	500	500
TOTALS		\$ 1,512,268	\$ 1,288,601	\$ 2,127,451	\$ 2,177,828	\$ 2,175,070

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YEAR 2017 BUDGET DETAIL
CITY WIDE - GENERAL CITY PROGRAMS

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
10.95.140.02.4001	Salaries	-\$0.06	\$ -	\$ -	\$ (118,494)	\$ (262,190)
10.95.140.02.4004	Overtime	12,199	11,267	-	-	-
10.95.140.02.4018	Health Savings Account	-	6	-	-	-
10.95.140.02.4101	Social Security	698	827	-	-	-
10.95.140.02.4102	LAGERS Retirement Program	1,360	1,666	-	-	-
10.95.140.02.4104	Workers Compensation	-	-	-	11,599	-
10.95.140.02.4105	Health Insurance	15,148	1,054	-	-	-
10.95.140.02.4106	Life Insurance	43	9	-	-	-
10.95.140.02.4107	Dental Insurance	737	162	-	-	-
10.95.140.02.4110	Employee Assistance Program	880	3,630	3,651	5,573	5,000
10.95.140.02.4112	Vision Insurance	281	6	-	-	-
10.95.140.02.4116	Disability Insurance	16	20	-	-	-
10.95.140.08.5364	Marketing	4,200	176	-	-	-
10.95.140.08.5365	Economic Development Costs	41,349	3,459	-	(214,790)	-
10.95.140.08.5389	Other Fees	33,148	11,233	-	4,000	-
10.95.140.08.5391	Election Expense	6,158	10,047	9,134	-	42,000
10.95.140.08.5397	Contract Labor-Ambulance Billing	96,473	85,781	94,335	115,000	115,000
10.95.140.08.5816	Unemployment Claims	7,496	-	-	7,500	7,500
10.95.140.14.5583	Additional Landscaping	17,618	544	-	-	-
10.95.140.16.5715	Casualty Insurance	-	-	-	-	-
10.95.140.36.7301	Land Acquisition	-	-	-	-	-
10.95.140.36.7501	Engineering-Ruth Ewing/Grover	-	-	-	-	-
10.95.140.38.5804	Special Events	2,050	15,263	12,892	10,000	10,000
10.95.140.38.5805	Uncollectible Accounts	-	9,537	-	-	-
10.95.140.38.5808	Postage	-	-	11,080	14,500	14,500
10.95.140.38.5812	Clothing Expense	-	-	-	4,574	-
10.95.140.38.5822	Partnership-Community Growth	55,000	55,000	-	-	-
10.95.140.38.5823	HDLI-Historic Downtown	30,000	30,000	10,000	10,000	10,000
10.95.140.38.5824	TRIM Grant Program	15,763	-	-	-	-
10.95.140.38.5989	Miscellaneous Expenses	17,833	22,053	22,809	14,180	-
10.95.140.40.5310	Celebration Liberty	11,752	12,437	1,293	184	-
10.95.140.40.5314	Event Insurance	1,900	2,050	-	-	-
10.95.140.42.5999	Miscellaneous Transfers	47,750	47,750	47,750	47,750	47,750
TOTALS		\$ 419,853	\$ 323,977	\$ 212,944	\$ (88,424)	\$ (10,440)

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

Amount Issued: \$69,459.72

Date Issued: May 2005

Purpose: Energy Efficiency - MDNR Loan Payable for City Hall

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

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$60,000

Date Issued: December 19, 2013

Purpose: In-Car Video System

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

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$1,346,078

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Police General Fund

Year	Interest Rate	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
2016	3.00%	17,191	127,331	161,713	1,018,655
2017	3.00%	15,279	131,879	162,437	886,776
2018	3.00%	13,302	136,427	163,031	750,349
2019	3.00%	11,255	140,975	163,485	609,374
2020	3.00%	9,140	145,523	163,803	463,851
2021	3.00%	6,957	150,069	163,983	313,782
2022	3.00%	4,707	154,617	164,031	159,165
2023	3.00%	2,388	159,165	163,941	-
TOTALS		\$ 117,492	\$ 1,346,078	\$ 119,510	\$ 1,583,080

City of Liberty
Debt Service Schedule
Lease Purchase Agreement

Cost of Asset: \$135,000

Date Purchased: December 17, 2014

Purpose: Police Vehicles

Year	Interest Rate	April 1 Interest	October 1 Principal	October 1 Interest	Total Payment	Agreement Balance
2014						\$ 135,000
2015	2.01%	768.83	38,000	1,356.75	40,125.58	97,000
2016	2.01%	974.85	48,000	974.85	49,949.70	49,000
2017	2.01%	492.45	49,000	492.45	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

Amount Issued: \$100,000

Date Issued: October 29, 2015

Purpose: Police Vehicles

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

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

Cost of Asset: \$395,367.70

Date Purchased: July 20, 2015

Purpose: Computer Equipment

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

City of Liberty, Missouri
Debt Service Schedule
Lease Purchase Agreement

Amount Issued: \$683,741

Date Issued: December 22, 2016

Purpose: Police Vehicles, IT Equipment

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payment	Bond Balance
2016						683,741.21
2017	1.63%	4,922.00	213,201.13	5,573.00	223,696.13	470,540.08
2018	1.63%	3,835.00	232,986.00	3,835.00	240,656.00	237,554.08
2019	1.63%	1,936.00	237,554.00	1,936.00	241,426.00	0.08
2020	1.63%	-	-	-	-	0.08
2021	1.63%	-	-	-	-	0.08
TOTALS		\$ 10,693	\$ 683,741	\$ 11,344	\$ 705,778	

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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 Natural Resources, Liberty Community Center, and Sports Complex/Sports Programs. Operational divisions have been created within common service areas - Administration, Parks and Natural Resources, Recreation Programs, Facility and Membership Services, and Community Services.

Services:

1. Administration

The Parks and Recreation Administration Division provides management support to the Parks and Natural Resources, Recreation Programs, Facility and Membership Services, and Community Services divisions. This division is responsible for: developing and managing the budget; increasing public input and awareness of Parks and Recreation; implementing the Development Department's Parks and Open Space Master Plan; and working closely with the Parks 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 Natural Resources

The Parks and Resources Division maintains and improves facilities and grounds for all parks and trails, the Community Center, Fountain Bluff Sports Complex, Frank Hughes Library, and City cemeteries; oversees the operation of multi-use softball/baseball fields, soccer fields, practice spaces, and concession stands; mows several 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 FY2017, along with a brief look at historical staffing levels, are as follows:

Position Title	2013	2014	2015	2016	2017 Budget
Assistant Parks Director	1	1	1	1	1
Athletic Fields Grounds Keeper	1	2	2	2	2
Building Maintenance Technician	1	1	1	1	1
Custodian	1	0	0	0	0
Events Coordinator	1	1	1	0	0
Horticulturist	1	1	1	1	1
Lead Theater Technician	1	1	1	1	1
Maintenance Supervisor	0	0	1	1	1
Marketing/Special Events Coordinator	0	0	0	1	1
Mechanic	1	1	1	1	1
Mechanical Systems Specialist	1	1	0	0	0
Membership Services (LCC) Manager	1	1	1	1	1
Office Assistant	1	1	1	1	0
Office/Facility Supervisor	1	1	1	1	2
Parks Crew Chief	2	2	1	1	1
Parks Maintenance Worker I	0	0	1	1	3
Parks Maintenance Worker II	3	3	3	3	1
Parks and Natural Resources Manager	1	1	1	1	1
Parks and Recreation Director	1	1	1	1	1
Parks Supervisor	1	1	2	2	2
Recreation Coordinator	3	3	2	2	3
Recreation Program (Sports Complex) Manager	1	1	1	1	0
Recreation Supervisor	3	3	3	3	3
Theater Productions/Facility Rental Supervisor	1	1	1	1	1
Total	28	28	28	28	28

Previous Year's Goals and Objectives:

The Park Department's FY2016 goals and objectives were as follows:

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)

Update: Complete.

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)

Update: Complete.

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)

Update: Overlay and replacement projects are complete. Concessions operations are able to take credit cards. 2016 Special Obligation Bond projects have been contracted and funding encumbered if not completed.

4. Seek CAPRA accreditation.

Update: Staff attrition has delayed work on this goal.

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: The design and scoping project is under way with completion anticipated in spring 2017.

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)

Update: Smithville partnership was created and found to modestly successful. Additional programming opportunities offered were a mixed bag of success. These offerings will be reevaluated before being offered again.

FY2017 Goals and Objectives:

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

1. Create a healthy community.

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

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

2. Enhance community center facilities and services.

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

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

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

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

3. Rejuvenate existing parks and amenities.

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

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

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

4. Increase recreation program offerings.

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

5. Succession planning.

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

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City of Liberty, Missouri
Park Fund
Fiscal Year 2017

	2015 Actual	2016 Forecast	2017 Budget
Beginning Fund Balance	\$ 599,457	\$ 475,790	\$ 485,749
Revenues			
Property Tax	\$ 746,103	\$ 745,597	\$ 751,900
Grants	10,000	-	10,000
Sports Complex/Sports Programs	1,129,122	1,080,870	1,102,400
Community Center	1,612,923	1,763,845	1,796,060
Charges for Services	17,641	11,957	13,000
Miscellaneous/Other	2,740	15,680	200
Transfer from Cemetery Maintenance Fund	47,750	57,750	57,750
Park Sales Tax Transfer	173,918	221,737	263,580
Transfer in from Transportation Sales Tax Fund	5,000	5,000	10,500
Frank Hughes Library Interest	114	102	100
Total Revenues	\$ 3,745,311	\$ 3,902,538	\$ 4,005,490
Total Resources	\$ 4,344,768	\$ 4,378,328	\$ 4,491,239
Expenditures			
Administration			
Employee Compensation	272,908	295,286	279,860
Non-Salary	69,450	49,461	71,160
Transfers	69,000	69,000	49,000
Frank Hughes Library			
Non-Salary	1,234	1,008	1,150
Park Maintenance			
Employee Compensation	449,028	494,657	549,300
Non-Salary	137,085	148,413	156,560
Sports Complex/Sports Programs			
Employee Compensation	540,222	523,645	567,090
Non-Salary	589,356	541,178	525,310
Transfers Out to Park Operations			
PFA Transfers	10,000	10,000	20,000
Community Center			
Employee Compensation	958,546	1,088,101	1,189,160
Non-Salary	772,151	671,830	606,900
Total Expenditures	\$ 3,868,978	\$ 3,892,579	\$ 4,015,490
Revenue Over/(Under) Expenditures	\$ (123,667)	\$ 9,959	\$ (10,000)
Ending Fund Balance	\$ 475,790	\$ 485,749	\$ 475,749

YEAR 2017 BUDGET DETAIL

PARK - ADMINISTRATION

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
60.10.3001	Real Estate Tax	\$ 536,267	\$ 522,104	\$ 530,491	\$ 539,245	\$ 540,000
60.10.3002	Personal Property Tax	110,694	168,531	131,470	122,119	128,400
60.10.3003	Railroad & Utility	21,125	25,828	28,096	31,275	31,100
60.10.3004	Surtax	47,960	47,528	47,279	47,410	47,400
60.10.3009	Delinquent Charges	6,594	19,187	8,767	5,548	5,000
60.30.3132	T.R.I.M. Grant	-	10,000	10,000	-	10,000
60.40.8063	Shelter Rentals	11,119	10,544	11,535	9,665	10,000
60.40.8065	Ballfield Rentals	1,020	2,935	6,106	2,292	3,000
60.50.3301	Interest Earnings	(4)	597	-	-	-
60.70.3641	Sale of Public Property	-	5,000	-	-	-
60.70.3661	Reimbursed Expense	230	292	345	240	200
60.70.3671	Contributions	1,630	7,500	2,045	14,824	-
60.70.3791	Other Income	-	65	350	616	-
60.80.3671	Contributions-Hughes Trust	98	114	114	102	100
60.80.3801	Transfer In-Park Sales Tax Fund	211,068	190,099	173,918	221,737	263,580
60.80.3803	Transfer In-Trans Sales Tax	-	-	5,000	5,000	10,500
60.80.3809	Transfer In-Other	47,750	47,750	47,750	57,750	57,750
TOTALS		\$ 995,552	\$ 1,058,074	\$ 1,003,266	\$ 1,057,823	\$ 1,107,030

EXPENDITURES

60.60.415.02.4001	Salaries	\$ 173,897	\$ 197,523	\$ 203,132	\$ 217,695	\$ 199,660
60.60.415.02.4002	Part-time	11,228	-	-	138	-
60.60.415.02.4004	Overtime	263	1,136	460	377	310
60.60.415.02.4015	Opt Out (Health Insurance)	1,746	2,415	2,155	700	-
60.60.415.02.4018	Health Savings Account	409	987	1,748	3,034	6,170
60.60.415.02.4101	Social Security	13,558	14,929	15,378	16,498	15,770
60.60.415.02.4102	LAGERS Retirement Program	17,319	19,861	19,144	19,185	19,580
60.60.415.02.4104	Workers Compensation	1,422	1,117	1,260	1,003	920
60.60.415.02.4105	Health Insurance	22,385	27,497	27,281	34,168	35,010
60.60.415.02.4106	Life Insurance	76	70	66	152	40
60.60.415.02.4107	Dental Insurance	1,245	1,467	1,781	1,928	2,040
60.60.415.02.4112	Vision Insurance	342	428	423	329	320
60.60.415.02.4116	Disability Insurance	84	106	80	79	40
60.60.415.04.5001	General Supplies	193	101	401	184	200
60.60.415.04.5004	Recreation Supplies	17,165	13,312	10,166	8,471	8,500
60.60.415.04.5009	Maintenance Materials	-	-	86	-	-
60.60.415.04.5120	Outside Printing	22,688	23,698	22,319	2,420	15,000
60.60.415.06.5210	Training Travel	484	904	2,061	555	550
60.60.415.06.5251	Registration Fees	657	1,290	3,263	1,088	1,620
60.60.415.06.5253	Lodging & Meals	1,008	2,297	3,145	-	3,000
60.60.415.06.5259	Other Training	-	9	199	200	310
60.60.415.08.5346	Financial Services	334	-	40	-	-
60.60.415.08.5371	Advertising	-	-	-	-	380
60.60.415.08.5399	Miscellaneous Fees	2,154	13,044	13,206	16,963	16,000
60.60.415.08.8811	Summer Band Program	-	3,000	-	3,000	3,000
60.60.415.12.5453	Mobile Phones	7,191	6,397	6,889	6,654	6,500
60.60.415.14.5521	Vehicle Fuel	-	139	-	-	-
60.60.415.14.5551	Office Equipment Maintenance	1,871	1,529	2,020	1,886	1,800
60.60.415.16.5711	Property Insurance	-	244	244	-	-

YEAR 2017 BUDGET DETAIL
PARK - ADMINISTRATION (continued)

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
EXPENDITURES						
60.60.415.18.5601	Minor Equipment	651	-	988	-	-
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	1,030	1,853	1,122	789	6,000
60.60.415.38.5808	Postage	554	1,169	39	-	-
60.60.415.38.5811	Membership Dues	2,155	985	3,261	2,251	3,300
60.60.415.38.5812	Clothing Expenses	203	-	-	-	-
60.60.415.38.5989	Other	-	-	-	5,000	5,000
60.60.415.42.5990	Interfund Transfer-General Fund	69,000	69,000	69,000	69,000	49,000
TOTALS		\$ 384,310	\$ 417,192	\$ 411,357	\$ 413,747	\$ 400,020

YEAR 2017 BUDGET DETAIL
PARK - FRANK HUGHES LIBRARY

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
EXPENDITURES						
60.60.418.14.5571	Building Maintenance	\$ 353	\$ 1,399	\$ 371	\$ 200	\$ 350
60.60.418.16.5711	Property Insurance	882	896	862	808	800
TOTALS		\$ 1,235	\$ 2,295	\$ 1,234	\$ 1,008	\$ 1,150

YEAR 2017 BUDGET DETAIL

PARK - MAINTENANCE

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
EXPENDITURES						
60.60.420.02.4001	Salaries	\$ 320,423	\$ 316,027	\$ 314,568	\$ 342,328	\$ 359,130
60.60.420.02.4002	Part-time	12,128	14,005	8,394	8,009	12,000
60.60.420.02.4004	Overtime	2,047	1,923	1,038	3,020	2,260
60.60.420.02.4015	Opt Out (Health Insurance)	5,354	8,279	7,078	5,975	5,710
60.60.420.02.4018	Health Savings Account	37	90	1,043	3,654	4,460
60.60.420.02.4101	Social Security	25,698	25,478	24,719	26,342	29,310
60.60.420.02.4102	LAGERS Retirement Program	31,819	31,723	29,786	29,665	35,250
60.60.420.02.4104	Workers Compensation	9,508	11,208	14,102	14,603	14,100
60.60.420.02.4105	Health Insurance	37,277	37,369	44,312	56,287	80,380
60.60.420.02.4106	Life Insurance	210	187	193	208	150
60.60.420.02.4107	Dental Insurance	3,577	3,233	2,946	3,619	5,390
60.60.420.02.4112	Vision Insurance	150	323	424	505	840
60.60.420.02.4116	Disability Insurance	433	453	423	442	320
60.60.420.04.5001	General Supplies	681	580	485	427	400
60.60.420.04.5004	Recreation Supplies	1,683	6,400	2,282	2,892	3,000
60.60.420.04.5009	Maintenance Materials	14,121	2,385	3,992	11,927	12,000
60.60.420.04.5010	Chemicals	2,728	1,148	1,826	4,368	4,400
60.60.420.04.5018	Small Tools	2,511	3,341	3,554	3,439	3,500
60.60.420.04.5120	Outside Printing	-	-	411	225	200
60.60.420.06.5210	Training & Travel	1,628	962	835	-	-
60.60.420.06.5251	Registration Fees	2,442	1,549	2,181	4,299	3,000
60.60.420.06.5253	Lodging & Meals	830	1,380	842	-	-
60.60.420.06.5259	Training Costs	359	117	345	100	400
60.60.420.08.5371	Advertising	-	-	11	237	100
60.60.420.08.5399	Miscellaneous Fees	-	10	-	-	-
60.60.420.12.5401	Electric	17,003	14,327	17,506	14,689	16,000
60.60.420.12.5421	Natural Gas	1,367	1,275	1,291	1,024	1,100
60.60.420.12.5453	Mobile Phones	595	773	714	594	500
60.60.420.14.5521	Vehicle Fuel	17,737	16,878	12,491	12,674	13,500
60.60.420.14.5522	Diesel Fuel	7,884	9,750	1,396	3,231	3,000
60.60.420.14.5541	Vehicle Maintenance	6,369	8,759	9,894	8,176	9,500
60.60.420.14.5557	Ballfield Lights	-	-	379	-	-
60.60.420.14.5559	Misc. Equipment Maintenance	12,353	11,756	6,760	12,668	12,000
60.60.420.14.5571	Building Maintenance	9,573	10,658	4,007	6,124	7,700
60.60.420.14.5574	Tree Maintenance	3,736	18,387	20,485	10,743	18,000
60.60.420.14.5575	Grounds Maintenance	13,793	15,657	10,730	12,303	12,260
60.60.420.14.5578	Trails Maintenance	5,490	242	-	6,204	6,000
60.60.420.14.5582	Playground/Sprayground Maint.	8,505	9,375	13,230	11,300	7,000
60.60.420.14.5583	Landscaping	3,085	7,763	3,214	2,913	4,200
60.60.420.16.5711	Property/IM/DP	11,374	11,634	11,135	10,306	10,500
60.60.420.16.5715	Casualty	2,821	3,279	3,078	3,685	4,200
60.60.420.18.5611	Equipment Rental	-	471	-	-	-
60.60.420.38.5811	Membership Dues	-	118	471	185	400
60.60.420.38.5812	Clothing Expense	4,166	2,325	3,541	3,680	3,700
60.60.420.38.5989	Other	354	45	-	-	-
TOTALS		\$ 601,848	\$ 611,644	\$ 586,113	\$ 643,070	\$ 705,860

YEAR 2017 BUDGET DETAIL
PARK - SPORTS COMPLEX/SPORTS PROGRAMS

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
61.40.8065	Field Rental	\$ 44,667	\$ 53,979	\$ 79,632	\$ 79,404	\$ 85,000
61.40.8071	Merchandise for Resale	7,614	6,101	1,099	-	-
61.40.8072	Sponsorship	26,279	26,375	27,342	37,588	40,000
61.40.8076	Sports Complex Concessions	178,510	192,690	184,815	199,307	213,800
61.40.8080	Gate Admissions	51,111	45,807	1,150	960	-
61.40.8306	Youth Cheerleading	1,315	-	1,955	-	-
61.40.8408	Adult Kickball League	(600)	-	330	-	-
61.40.8421	Softball-Adult League	105,690	99,210	110,205	15,304	-
61.40.8422	Softball-Adult Tournaments	11,980	35,495	-	2,000	5,250
61.40.8424	Adult Sports Leagues	-	-	-	90,363	129,460
61.40.8431	Baseball-Adult League	-	900	70	-	-
61.40.8432	Baseball-Adult Tournaments	(340)	900	-	-	-
61.40.8451	Adult Volleyball League	22,195	21,790	15,570	9,000	-
61.40.8461	Adult Basketball League	19,200	22,864	10,120	4,300	-
61.40.8463	Adult Basketball Open Gym	1,176	2,115	17,263	-	-
61.40.8508	Little Kickers	8,195	10,306	12,938	3,420	-
61.40.8509	Youth Sports Programs	-	-	(40)	39,333	44,490
61.40.8510	Tiny Tot T-Ball	7,075	7,195	8,265	35	-
61.40.8511	Bitty Basketball	4,815	4,121	5,955	3,420	-
61.40.8514	Bitty Flag Football	1,390	1,835	1,910	1,900	-
61.40.8521	Softball Team League	3,000	-	(720)	-	-
61.40.8522	Softball Individual League	27,352	27,179	19,312	(64)	-
61.40.8523	Softball Tournaments	-	2,690	-	-	-
61.40.8524	You Sports Leagues	-	-	-	206,258	464,550
61.40.8525	Youth Sport Tournaments	-	-	-	11,170	14,300
61.40.8531	Baseball Team League	56,850	25,575	49,677	-	-
61.40.8532	Baseball Individual League	67,951	58,623	35,160	(74)	-
61.40.8533	Baseball Tournaments	63,183	38,615	(350)	(950)	-
61.40.8541	Football Team Leagues	(57)	-	-	-	-
61.40.8542	Football Individual League	39,567	52,242	40,166	(85)	-
61.40.8551	Basketball Team League	52,070	56,162	69,390	63,600	-
61.40.8552	Basketball Individual League	69,613	52,836	50,853	48,000	-
61.40.8553	Basketball Tournaments	10,635	12,997	-	-	-
61.40.8561	Teeball Leagues	16,412	17,522	18,761	-	-
61.40.8572	Soccer Individual League	100,791	121,137	108,549	-	-
61.40.8582	Volleyball Individual League	7,561	7,841	6,225	-	-
61.40.8617	Sports Camps/Clinics	-	-	-	3,000	3,000
61.50.3301	Interest Earnings	1,735	1,380	1,047	1,390	1,000
61.70.3791	Miscellaneous Income	-	13,052	662	92	100
61.80.3804	Transfers In-Parks Sales Tax	79,406	96,112	251,811	262,199	101,450
TOTALS		<u>\$ 1,086,341</u>	<u>\$ 1,115,645</u>	<u>\$ 1,129,122</u>	<u>\$ 1,080,870</u>	<u>\$ 1,102,400</u>

EXPENDITURES

61.60.458.02.4001	Salaries	\$ 261,008	\$ 226,698	\$ 258,174	\$ 249,598	\$ 267,100
61.60.458.02.4002	Part-time	104,705	131,771	164,369	154,520	142,340
61.60.458.02.4004	Overtime	1,814	3,872	1,787	2,217	1,240
61.60.458.02.4015	Opt Out (Health Insurance)	5,544	5,020	5,477	5,187	180
61.60.458.02.4018	Health Savings Account	37	90	2,450	1,082	4,280
61.60.458.02.4101	Social Security	28,263	27,759	32,329	32,622	31,760

YEAR 2017 BUDGET DETAIL
PARK - SPORTS COMPLEX/SPORTS PROGRAMS (continued)

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
EXPENDITURES						
61.60.458.02.4102	LAGERS Retirement	21,116	22,104	19,025	19,643	25,920
61.60.458.02.4104	Workers Compensation	4,960	8,691	11,685	12,996	12,710
61.60.458.02.4105	Health Insurance	37,111	37,208	41,523	42,287	77,120
61.60.458.02.4106	Life Insurance	149	135	148	119	70
61.60.458.02.4107	Dental Insurance	2,632	2,428	2,543	2,697	3,520
61.60.458.02.4112	Vision Insurance	505	461	524	525	770
61.60.458.02.4116	Disability Insurance	219	119	187	152	80
61.60.458.04.5001	General Supplies	1,398	962	1,430	800	800
61.60.458.04.5003	Medical Supplies	515	224	354	230	230
61.60.458.04.5004	Recreation Supplies	92,862	91,392	86,393	90,000	52,000
61.60.458.04.5007	Concession Supplies	97,210	111,820	97,126	91,749	101,000
61.60.458.04.5009	Maintenance Materials	2,610	3,795	5,582	5,152	3,000
61.60.458.04.5010	Chemicals	6,926	6,947	9,708	12,123	12,500
61.60.458.04.5018	Minor Tools	1,081	-	609	2,499	2,340
61.60.458.04.5099	Miscellaneous Supplies	12,091	9,445	8,143	8,038	6,000
61.60.458.04.5120	Outside Printing	2,679	2,450	900	-	-
61.60.458.04.8071	Merchandise for Resale	1,546	2,920	-	-	-
61.60.458.06.5210	Training Travel	883	334	524	-	-
61.60.458.06.5251	Registration Fees	400	1,429	600	397	680
61.60.458.06.5253	Lodging & Meals	1,073	1,330	1,054	-	-
61.60.458.06.5259	Training Costs	310	359	468	211	100
61.60.458.08.5346	Financial Services	5,820	8,354	17,400	16,982	17,000
61.60.458.08.5371	Advertising	-	195	-	-	-
61.60.458.08.5397	Contract Labor	229,316	254,729	195,548	178,620	195,920
61.60.458.12.5401	Electric	72,675	67,609	72,893	70,451	80,000
61.60.458.12.5431	Water Service	7,208	5,021	4,340	4,524	5,300
61.60.458.12.5453	Mobile Phones	2,675	1,298	1,042	522	500
61.60.458.14.5521	Vehicle Fuel	6,532	6,485	11,198	6,217	2,680
61.60.458.14.5541	Vehicle Maintenance	-	-	-	119	-
61.60.458.14.5551	Office Equipment Maintenance	2,751	2,947	3,922	4,064	3,360
61.60.458.14.5557	Ballfield Lights Maintenance	2,060	-	-	-	-
61.60.458.14.5559	Misc Equip Maintenance	10,107	4,389	11,683	6,304	4,800
61.60.458.14.5571	Building Maintenance	2,961	3,767	2,959	4,511	3,300
61.60.458.14.5575	Grounds/Landscaping	5,365	5,984	13,300	10,235	8,100
61.60.458.16.5711	Property/IM/DP	9,019	11,076	10,923	11,670	11,670
61.60.458.16.5715	Casualty	2,821	3,279	2,473	3,080	3,000
61.60.458.18.5601	Minor Equipment	4,326	-	5,828	-	-
61.60.458.18.5611	Equipment Rental	2,389	1,867	1,474	-	1,500
61.60.458.38.5801	Over/Short	-	-	6	-	-
61.60.458.38.5803	Meeting Expense	1,089	1,291	306	-	-
61.60.458.38.5808	Postage	239	432	34	-	-
61.60.458.38.5811	Membership Dues	7,363	7,660	1,977	590	370
61.60.458.38.5812	Clothing Expense	754	602	981	604	660
61.60.458.38.5989	Miscellaneous Expenses	11,230	14,374	18,177	11,605	8,500
61.60.458.42.5997	Transfer to PFA Constr Fund	10,000	10,000	10,000	10,000	20,000
TOTALS		<u>\$ 1,086,348</u>	<u>\$ 1,111,118</u>	<u>\$ 1,139,577</u>	<u>\$ 1,074,942</u>	<u>\$ 1,112,400</u>

YEAR 2017 BUDGET DETAIL
PARK - COMMUNITY CENTER

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
65.40.8001	Youth Resident Annual Pass	\$ 16,108	\$ 15,911	\$ 20,784	\$ 21,009	\$ 25,000
65.40.6002	Youth Non-Resident Annual Pass	706	-	-	-	-
65.40.8003	Adult Resident Annual Pass	171,909	198,980	242,561	292,695	310,000
65.40.8004	Adult Non-Resident Annual Pass	28,280	-	-	-	-
65.40.8005	Senior Resident Annual Pass	63,318	83,307	104,999	127,589	180,000
65.40.8006	Senior Non-Resident Annual Pass	3,120	-	-	-	-
65.40.8009	Family Resident Annual Pass	344,843	351,657	384,290	460,174	455,000
65.40.8010	Family Non-Resident Annual Pass	20,806	-	-	-	-
65.40.8021	Youth Resident Summer Pass	2,667	4,350	3,570	4,052	4,000
65.40.8022	Youth Non-Resident Summer Pass	300	-	-	-	-
65.40.8023	Adult Resident Summer Pass	6,764	8,523	9,116	10,464	10,500
65.40.8024	Adult Non-Resident Summer Pass	432	-	-	-	-
65.40.8025	Senior Resident Summer Pass	595	310	808	1,076	1,100
65.40.8029	Family Resident Summer Pass	22,001	25,643	23,480	25,784	26,000
65.40.8030	Family Non-Resident Summer Pass	690	-	-	-	-
65.40.8041	Youth Resident Daily Pass	32,137	37,230	46,324	55,692	56,100
65.40.8042	Youth Non-Resident Daily Pass	3,089	-	-	-	-
65.40.8043	Adult Resident Daily Pass	39,774	45,103	56,299	59,935	62,600
65.40.8044	Adult Non-Resident Daily Pass	6,869	-	-	-	-
65.40.8045	Senior Resident Daily Pass	913	1,588	2,665	3,228	3,500
65.40.8046	Senior Non-Resident Daily Pass	2,289	1,222	-	-	-
65.40.8047	Handicapped Daily Pass	552	-	1,530	1,440	1,400
65.40.8048	Handicapped Non-Resident Daily	182	-	-	-	-
65.40.8049	Silver Sneakers Pass	15,223	15,175	18,035	24,830	22,600
65.40.8051	Meeting/Craft Rooms Rental	66,989	64,854	47,338	47,075	60,000
65.40.8055	Gym Rental	400	-	-	-	-
65.40.8057	Pool Rental	11,366	9,085	5,952	6,972	7,200
65.40.8059	Theater Rental	83,823	88,159	70,747	103,186	95,000
65.40.8067	Lock Rental	300	450	-	-	-
65.40.8071	Merchandise for Resale	6	76	6	1,556	100
65.40.8076	Concessions	27,912	28,977	23,502	11,549	10,000
65.40.8101	Aqua Tot	5,183	6,224	6,562	-	-
65.40.8102	Swimming Programs	-	-	192	63,882	72,570
65.40.8103	Parent Tot Aquatics	11,941	13,115	14,327	-	-
65.40.8105	Novice Aquatics	19,504	21,287	23,271	-	-
65.40.8107	Advanced Novice Aquatics	13,354	12,137	13,104	-	-
65.40.8109	Intermediate Aquatics	5,045	3,473	5,440	-	-
65.40.8111	Swim Team Stroke Clinic	1,775	1,680	2,520	-	-
65.40.8112	Competitive Stroke	-	-	235	-	130
65.40.8113	Swim Team Competitive Stroke	9,900	8,170	6,315	-	-
65.40.8114	Pre-Season Conditioning	1,440	870	590	-	-
65.40.8115	Girls High School Pre-Season	1,220	1,680	402	-	-

YEAR 2017 BUDGET DETAIL
PARK - COMMUNITY CENTER (continued)

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
65.40.8116	Triathlon Conditioning	4,310	3,528	2,917	-	-
65.40.8117	Water Aerobics	49,575	54,637	47,924	-	-
65.40.8119	Water Arthritis	18,067	4,530	-	48,000	-
65.40.8122	Semi-Competitive Swim Lessons	1,055	195	-	-	180
65.40.8123	Semi-Private Swim Lessons	11,318	7,840	5,960	-	7,020
65.40.8124	Swim Team	26,609	34,025	24,028	-	22,480
65.40.8125	Private Swim	35,039	42,750	69,006	72,914	61,570
65.40.8126	Developmental Stroke	1,989	2,080	1,868	-	2,030
65.40.8127	Lifeguard Training	9,948	6,862	5,663	-	5,900
65.40.8128	Speciality Swim Programs	-	-	-	39,383	-
65.40.8201	Aerobics	42,616	41,351	29,234	-	-
65.40.8202	Silver Sneaker Fitness	569	1,094	1,968	-	-
65.40.8223	Personal Training	-	-	560	35,243	29,400
65.40.8225	Fitness Testing/Bio Analog	-	-	60	-	-
65.40.8226	Weight Training Teen/Adult	14,570	8,934	19,966	-	-
65.40.8227	Massage Therapy	-	8,362	750	2,206	19,800
65.40.8229	Commit to Get Fit	-	-	-	-	12,300
65.40.8231	Youth Fitness	-	-	168	-	-
65.40.8232	Adult Fitness	1,623	5,037	9,595	-	6,000
65.40.8233	Group Fitness	-	-	-	414	-
65.40.8301	Youth Tumbling	4,179	10,114	22,226	-	9,450
65.40.8302	Youth Educational Programs	620	5,810	1,230	(55)	3,430
65.40.8305	Youth Dance	2,176	379	190	-	-
65.40.8306	Youth Cheerleading (7-12)	-	-	3,843	(55)	8,100
65.40.8601	Martial Arts	6,437	6,863	5,302	-	5,070
65.40.8602	Community Programs	-	-	(70)	34,496	-
65.40.8608	Tennis Lessons	8,153	5,860	2,801	-	-
65.40.8611	Golf	280	-	-	-	-
65.40.8613	Arts & Crafts Classes	50	30	3,235	1,123	800
65.40.8615	Dog Obedience Class	5,490	4,600	5,160	-	7,780
65.40.8701	Child Care	5,780	4,317	2,685	55	-
65.40.8805	Birthday Parties	1,455	1,800	2,970	2,820	4,800
65.40.8806	Youth Camps	-	-	25	10,369	-
65.40.8807	Splash Camp	4,327	6,191	4,696	6,289	5,670
65.40.8808	Kids' Camp	5,630	5,691	9,444	-	10,900
65.40.8809	Preschool Activities	150	558	-	-	-
65.40.8810	Theater Ticket Sales	2,931	5,116	2,393	-	1,500
65.50.3301	Interest Earnings	2,615	2,733	2,668	1,596	2,000
65.70.3641	Sale of Public Property	-	-	10,706	-	-
65.70.3791	Miscellaneous Other	2,727	26,041	743	703	-
65.70.3793	Lease Proceeds	-	121,000	-	63,737	-
65.80.3804	Transfers In-Park Sales Tax	78,029	72,212	178,045	122,419	167,080
TOTALS		<u>\$ 1,392,036</u>	<u>\$ 1,549,774</u>	<u>\$ 1,612,923</u>	<u>\$ 1,763,845</u>	<u>\$ 1,796,060</u>

YEAR 2017 BUDGET DETAIL
PARK - COMMUNITY CENTER RECREATION PROGRAMS

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
EXPENDITURES						
65.60.417.08.8111	Swim Team Stroke Clinic	\$ 1,388	\$ 1,345	\$ 2,088	\$ 975	\$ 1,170
65.60.417.08.8113	Swim Team Competitive Maint	7,448	5,786	3,990	3,335	3,340
65.60.417.08.8114	Pre-Season Conditioning	1,064	637	420	260	250
65.60.417.08.8115	H.S. Pre-Season Conditioning	882	1,197	294	-	350
65.60.417.08.8116	Triathlon Conditioning	2,989	2,589	2,064	921	1,170
65.60.417.08.8117	Water Aerobics	22,348	21,053	9,385	420	-
65.60.417.08.8122	Semi-Competitive Swim Lessons	805	70	-	678	140
65.60.417.08.8123	Semi-Private Swim Lessons	8,040	5,592	3,792	5,207	5,500
65.60.417.08.8124	Swim Team	18,492	24,785	19,239	20,936	17,570
65.60.417.08.8125	Private Swim Lessons	25,280	30,016	47,632	48,607	44,080
65.60.417.08.8127	Lifeguard Training	5,968	2,823	3,497	3,256	3,950
65.60.417.08.8201	Aerobics	29,532	30,031	15,276	-	-
65.60.417.08.8202	Silver Sneakers Aerobics	4,620	4,242	2,037	-	-
65.60.417.08.8226	Weight Training	11,439	8,219	5,597	-	-
65.60.417.08.8227	Massage Therapy	-	5,803	591	-	-
65.60.417.08.8229	Commit to Get Fit	-	5,191	10,521	504	2,200
65.60.417.08.8231	Youth Fitness	-	-	50	-	-
65.60.417.08.8232	Adult Fitness	1,949	125	-	40	-
65.60.417.08.8233	Group Fitness	-	-	27	-	-
65.60.417.08.8301	Youth Tumbling	2,230	5,051	11,053	8,908	6,630
65.60.417.08.8302	Youth Educational Programs	-	2,772	1,397	-	2,500
65.60.417.08.8305	Youth Dance	480	210	137	-	-
65.60.417.08.8306	Cheerleading	284	3,801	8,106	826	-
65.60.417.08.8601	Martial Arts	-	-	145	200	1,300
65.60.417.08.8606	Adult Education Program	-	-	720	-	-
65.60.417.08.8608	Tennis Lessons	5,324	4,050	1,644	-	-
65.60.417.08.8611	Golf	193	-	-	-	-
65.60.417.08.8613	Arts & Crafts Classes	-	1,418	2,609	669	-
65.60.417.08.8615	Dog Obedience Classes	3,024	3,822	3,434	3,570	5,450
65.60.417.08.8701	Child Care Program	607	63	69	136	500
65.60.417.08.8805	Birthday Parties	203	156	376	811	2,400
65.60.417.08.8807	Splash Camp	315	114	433	2,052	150
65.60.417.08.8808	Kids' Camp	202	458	407	6,625	600
65.60.417.08.8810	Theater Promotions	550	1,900	1	-	950
65.60.417.18.5601	Minor Equipment	-	-	1,900	-	-
TOTALS		\$ 155,653	\$ 173,316	\$ 158,929	\$ 108,936	\$ 100,200

YEAR 2017 BUDGET DETAIL
PARK - COMMUNITY CENTER OPERATIONS

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
EXPENDITURES						
65.60.491.02.4001	Salaries	\$ 372,860	\$ 402,057	\$ 427,152	\$ 428,203	\$ 467,440
65.60.491.02.4002	Part-time	243,897	223,594	311,555	428,149	445,100
65.60.491.02.4004	Overtime	2,197	5,467	2,080	7,983	8,300
65.60.491.02.4015	Opt Out (Health Insurance)	6,562	7,566	4,515	4,374	4,350
65.60.491.02.4018	Health Savings Account	326	1,124	5,956	7,290	13,230
65.60.491.02.4101	Social Security	46,741	47,422	55,812	64,804	71,750
65.60.491.02.4102	LAGERS Retirement Program	38,971	39,293	38,157	37,562	41,520
65.60.491.02.4104	Workers Compensation	12,046	17,598	20,355	20,516	24,990
65.60.491.02.4105	Health Insurance	56,194	74,778	86,926	83,332	105,000
65.60.491.02.4106	Life Insurance	227	227	259	252	190
65.60.491.02.4107	Dental Insurance	3,311	3,826	4,464	4,316	5,830
65.60.491.02.4112	Vision Insurance	709	1,033	966	988	1,200
65.60.491.02.4116	Disability Insurance	331	356	349	332	260
65.60.491.04.5001	General Supplies	5,801	12,094	13,145	10,657	10,270
65.60.491.04.5003	Medical Supplies	64	172	287	283	300
65.60.491.04.5004	Recreation Supplies	1,919	2,205	3,991	4,084	6,060
65.60.491.04.5007	Concession Supplies	13,290	16,625	10,830	6,799	7,500
65.60.491.04.5009	Maintenance Materials	25,388	27,294	32,432	31,805	35,000
65.60.491.04.5010	Chemicals	12,646	10,392	15,586	14,288	16,000
65.60.491.04.5120	Outside Printing	665	231	1,832	249	250
65.60.491.06.5210	Training Travel	303	38	674	-	750
65.60.491.06.5251	Registration Fees	540	1,744	505	348	1,400
65.60.491.06.5253	Lodging & Meals	323	194	1,011	-	1,250
65.60.491.06.5259	Training Costs	367	100	850	2,241	2,360
65.60.491.08.5346	Financial Services	5,805	8,036	16,422	19,548	8,000
65.60.491.08.5371	Advertising	147	255	528	325	630
65.60.491.08.5397	Contract Labor	30,186	56,507	34,805	27,025	24,100
65.60.491.08.5399	Miscellaneous Fees	7,783	4,474	4,436	5,670	6,450
65.60.491.12.5401	Electric	116,380	111,882	140,748	118,783	127,130
65.60.491.12.5421	Natural Gas	22,825	26,072	26,085	17,720	25,000
65.60.491.12.5431	Water Service	23,994	20,904	17,669	25,099	28,000
65.60.491.12.5453	Mobile Phones	1,406	1,827	2,937	2,403	3,000
65.60.491.14.5521	Vehicle Fuel	269	96	224	845	1,000
65.60.491.14.5551	Maintenance - Office Equipment	5,281	4,594	5,762	6,025	6,350
65.60.491.14.5559	Misc Equipment Maintenance	8,297	12,734	16,416	8,159	13,780
65.60.491.14.5571	Building Maintenance	83,542	70,364	56,845	112,257	74,000
65.60.491.14.5575	Grounds/Landscaping	4,830	413	899	1,292	1,000
65.60.491.14.5591	Software Maintenance	496	746	8,014	8,406	900
65.60.491.16.5711	Property/IM/DP	10,839	11,076	10,923	10,229	11,000
65.60.491.16.5715	Casualty Insurance	2,824	3,279	2,473	2,180	2,500
65.60.491.18.5601	Minor Equipment	19,090	7,626	49,741	10,619	16,900

YEAR 2017 BUDGET DETAIL
PARK - COMMUNITY CENTER OPERATIONS (continued)

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
EXPENDITURES						
65.60.491.24.6001	Debt Service Principal	43,174	19,334	35,521	43,000	65,580
65.60.491.24.6011	Debt Service Interest	1,681	489	1,905	1,774	2,200
65.60.491.24.6024	Cost of Issuance	-	609	-	-	-
65.60.491.36.7201	Capital Equipment	-	-	90,910	63,737	-
65.60.491.38.5801	Over/Short	(117)	-	166	(62)	-
65.60.491.38.5803	Meeting Expense	30	326	593	415	590
65.60.491.38.5808	Postage	750	1,219	1,485	908	900
65.60.491.38.5811	Membership Dues	-	718	163	415	50
65.60.491.38.5812	Clothing Expense	688	2,399	5,459	4,522	5,670
65.60.491.38.5989	Miscellaneous Expenses	356	1,076	950	846	830
TOTALS		<u>\$ 1,236,233</u>	<u>\$ 1,262,486</u>	<u>\$ 1,571,768</u>	<u>\$ 1,650,995</u>	<u>\$ 1,695,860</u>

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

Cost of Asset: \$121,000

Date Purchased: December 17, 2014

Purpose: Fitness Equipment

Year	Interest Rate	April 1		October 1		Total Payment	Agreement Balance
		Interest	Principal	Interest	Principal		
2014							\$ 121,000
2015	2.01%	689.10	34,000	1,216.05		35,905.15	87,000
2016	2.01%	874.35	43,000	874.35		44,748.70	44,000
2017	2.01%	442.20	44,000	442.20		44,884.40	-
		<u>\$ 2,005.65</u>	<u>\$ 121,000</u>	<u>\$ 2,532.60</u>		<u>\$ 125,538.25</u>	

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

Amount of Loan: \$119,026.25
 Loan Date: December 31, 2004
 Loaning Fund: General Fund
 Receiving Fund: Parks - Sports Complex/Sports Programs
 Purpose: Reimbursement of loan received for Sports Complex construction

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

City of Liberty, Missouri
Debt Service Schedule
Lease Purchase Agreement

Amount Issued: \$64,603

Date Issued: December 22, 2016

Purpose: Parks Exercise Equipment

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payment	Bond Balance
2016						64,602.92
2017	1.63%	465.00	20,144.00	527.00	21,136.00	44,458.92
2018	1.63%	362.00	22,014.00	362.00	22,738.00	22,444.92
2019	1.63%	183.00	22,445.00	183.00	22,811.00	(0.08)
2020	1.63%	-	-	-	-	(0.08)
2021	1.63%	-	-	-	-	(0.08)
TOTALS		\$ 1,010	\$ 64,603	\$ 1,072	\$ 66,685	

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SPECIAL REVENUE FUNDS

City of Liberty, Missouri
 Fairview Cemetery Trust Fund
 Fiscal Year 2017

	<u>2015 Actual</u>	<u>2016 Forecast</u>	<u>2017 Budget</u>
Beginning Fund Balance	\$ 363,738	\$ 369,813	\$ 374,313
Revenues			
Interest Earnings	\$ 1,374	\$ 2,000	\$ 2,000
Sale of Lots	6,075	4,500	5,000
Total Revenues	<u>\$ 7,449</u>	<u>\$ 6,500</u>	<u>\$ 7,000</u>
Total Resources	<u>\$ 371,187</u>	<u>\$ 376,313</u>	<u>\$ 381,313</u>
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$ 1,374	\$ 2,000	\$ 2,000
Total Expenditures	<u>\$ 1,374</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
Total Revenue Over(Under) Expenditures	<u>\$ 6,075</u>	<u>\$ 4,500</u>	<u>\$ 5,000</u>
Ending Fund Balance	<u><u>\$ 369,813</u></u>	<u><u>\$ 374,313</u></u>	<u><u>\$ 379,313</u></u>

YEAR 2017 BUDGET DETAIL
FAIRVIEW CEMETERY TRUST FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
40.50.3301	Interest Earnings	\$ 1,168	\$ 1,423	\$ 1,374	\$ 2,000	\$ 2,000
40.70.3691	Sale of Cemetery Lots	7,232	3,975	6,075	4,500	5,000
TOTALS		<u>\$ 8,400</u>	<u>\$ 5,398</u>	<u>\$ 7,449</u>	<u>\$ 6,500</u>	<u>\$ 7,000</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
40.30.251.42.5999	Cemetery Maintenance Fund	\$ 1,168	\$ 1,423	\$ 1,374	\$ 2,000	\$ 2,000
TOTALS		<u>\$ 1,168</u>	<u>\$ 1,423</u>	<u>\$ 1,374</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>

City of Liberty, Missouri
Mt. Memorial Cemetery Trust Fund
Fiscal Year 2017

	<u>2015 Actual</u>	<u>2016 Forecast</u>	<u>2017 Budget</u>
Beginning Fund Balance	\$ 33,755	\$ 33,755	\$ 33,755
Revenues			
Interest Earnings	\$ 127	\$ 200	\$ 200
Total Revenues	<u>\$ 127</u>	<u>\$ 200</u>	<u>\$ 200</u>
Total Resources	<u>\$ 33,882</u>	<u>\$ 33,955</u>	<u>\$ 33,955</u>
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$ 127	\$ 200	\$ 200
Total Expenditures	<u>\$ 127</u>	<u>\$ 200</u>	<u>\$ 200</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 2017 BUDGET DETAIL
 MT. MEMORIAL CEMETERY TRUST FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
41.50.3301	Interest Earnings	\$ 110	\$ 132	\$ 127	\$ 200	\$ 200
TOTALS		<u>\$ 110</u>	<u>\$ 132</u>	<u>\$ 127</u>	<u>\$ 200</u>	<u>\$ 200</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
41.30.251.42.5999	Cemetery Maintenance Fund	\$ 110	\$ 132	\$ 127	\$ 200	\$ 200
TOTALS		<u>\$ 110</u>	<u>\$ 132</u>	<u>\$ 127</u>	<u>\$ 200</u>	<u>\$ 200</u>

City of Liberty, Missouri
 Frank Hughes Memorial Library Trust Fund
 Fiscal Year 2017

	<u>2015 Actual</u>	<u>2016 Forecast</u>	<u>2017 Budget</u>
Beginning Fund Balance	\$ 30,000	\$ 30,000	\$ 30,000
Revenues			
Interest Earnings	\$ 114	\$ 102	\$ 100
Total Revenues	<u>\$ 114</u>	<u>\$ 102</u>	<u>\$ 100</u>
Total Resources	<u>\$ 30,114</u>	<u>\$ 30,102</u>	<u>\$ 30,100</u>
Expenditures			
Interfund Transfer-Parks	\$ 114	\$ 102	\$ 100
Total Expenditures	<u>\$ 114</u>	<u>\$ 102</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 2017 BUDGET DETAIL
FRANK HUGHES MEMORIAL LIBRARY TRUST FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
42.50.3301	Interest Earnings	\$ 98	\$ 114	\$ 114	\$ 102	\$ 100
TOTALS		<u>\$ 98</u>	<u>\$ 114</u>	<u>\$ 114</u>	<u>\$ 102</u>	<u>\$ 100</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
42.30.251.42.5999	Parks for Hughes Library	\$ 98	\$ 114	\$ 114	\$ 102	\$ 100
TOTALS		<u>\$ 98</u>	<u>\$ 114</u>	<u>\$ 114</u>	<u>\$ 102</u>	<u>\$ 100</u>

City of Liberty, Missouri
 Transient Guest Tax Fund
 Fiscal Year 2017

	<u>2015 Actual</u>	<u>2016 Forecast</u>	<u>2017 Budget</u>
Beginning Fund Balance	\$ -	\$ 69,681	\$ 106,488
Revenues			
Taxes	\$ 136,532	\$ 182,000	\$ 186,890
Web Design Grant	\$ -	\$ -	\$ 4,750
Interest	\$ 63	\$ -	\$ -
Total Revenues	<u>\$ 136,595</u>	<u>\$ 182,000</u>	<u>\$ 191,640</u>
Total Resources	<u>\$ 136,595</u>	<u>\$ 251,681</u>	<u>\$ 298,128</u>
Expenditures			
Tourism Advertising	-	7,375	16,580
Employee Compensation	\$ 17,838	\$ 18,770	\$ 20,000
Celebration Liberty	10,500	20,493	33,000
Special Event Insurance	802	831	1,000
HDLI Contract	20,000	50,689	81,940
Interfund Transfer - General	2,000	2,000	2,000
Downtown Concert Supplies	8,000	8,100	20,000
Minor Equipment - Christmas Tree	7,774	10,855	5,850
Hometown Holiday Supplies	-	-	-
Wayfinding	-	25,000	60,000
Special Events - Art Grant Pgm	-	1,080	33,920
Total Expenditures	<u>\$ 66,913</u>	<u>\$ 145,193</u>	<u>\$ 274,291</u>
Total Revenue Over(Under) Expenditures	<u>\$ 69,681</u>	<u>\$ 36,807</u>	<u>\$ (82,651)</u>
Ending Fund Balance	<u>\$ 69,681</u>	<u>\$ 106,488</u>	<u>\$ 23,837</u>

YEAR 2017 BUDGET DETAIL
TRANSIENT GUEST TAX FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
67.10.3048	Transient Guest Tax	\$ -	\$ -	\$ 136,532	\$ 182,000	\$ 186,890
67.30.3145	Web Design Grant	-	-	-	-	4,750
67.50.3301	Interest	-	-	63	360	-
TOTALS		\$ -	\$ -	\$ 136,595	\$ 182,360	\$ 191,640
EXPENDITURES						
67.20.031.08.5371	Tourism Advertising	\$ -	\$ -	\$ -	\$ 7,375	\$ 16,580
67.20.061.02.4001	Regular	-	-	716	-	-
67.20.061.02.4002	Part-Time	-	-	45	-	-
67.20.061.02.4004	Overtime	-	-	11,332	18,770	20,000
67.20.061.02.4018	Health Savings - HSA	-	-	6	-	-
67.20.061.02.4101	Social Security	-	-	887	-	-
67.20.061.02.4102	Retirement - LAGERS	-	-	1,570	-	-
67.20.061.02.4105	Health Insurance	-	-	3,043	-	-
67.20.061.02.4106	Life Insurance	-	-	9	-	-
67.20.061.02.4107	Dental Insurance	-	-	180	-	-
67.20.061.02.4112	Vision Insurance - VSP	-	-	35	-	-
67.20.061.02.4116	Disability Insurance	-	-	15	-	-
67.20.061.04.5004	Festival Supplies	-	-	-	-	5,000
67.20.061.08.5310	4th of July Celebration	-	-	10,500	20,493	28,000
67.20.061.08.5314	Special Event Insurance	-	-	802	831	1,000
67.20.061.08.5342	Consulting Services - Wayfindin	-	-	-	25,000	-
67.20.061.36.7201	Captial Equip - Kiosk	-	-	-	-	50,000
67.20.061.38.5823	HDLI Contract	-	-	20,000	50,689	81,940
67.20.061.38.5853	Site Wayfinding	-	-	-	-	10,000
67.20.061.38.5989	Miscellaneous Expense	-	-	-	-	-
67.20.061.42.5990	Interfund Transfer-General	-	-	2,000	2,000	2,000
67.60.415.04.5004	Downtown Concert Supplies	-	-	8,000	8,100	20,000
67.60.415.18.5601	Minor Equip - Christmas Tree	-	-	7,774	10,855	5,850
67.60.415.38.5804	Hometown Holiday Supplies	-	-	-	-	-
67.80.061.38.5804	Special Events - Art Grant Pgm	-	-	-	1,080	33,920
TOTALS		\$ -	\$ -	\$ 66,914	\$ 145,193	\$ 274,290

City of Liberty, Missouri
 Police Training Fund
 Fiscal Year 2017

	2015 Actual	2016 Forecast	2017 Budget
Beginning Fund Balance	\$ 21,496	\$ 4,880	\$ 1,238
Revenues			
Interest Earnings	\$ 36	\$ 10	\$ 10
Police Training	6,661	5,930	6,000
Arrest Costs Recoupment	3,807	3,900	3,900
Post Training Funds	3,528	3,000	3,000
Total Revenues	<u>\$ 14,032</u>	<u>\$ 12,840</u>	<u>\$ 12,910</u>
Total Resources	<u>\$ 35,528</u>	<u>\$ 17,720</u>	<u>\$ 14,148</u>
Expenditures			
Police Training Travel	\$ 6,340	\$ 5,732	\$ 4,500
Police Registration Fees	24,108	10,300	9,000
Police Training Costs	200	450	450
Total Expenditures	<u>\$ 30,648</u>	<u>\$ 16,482</u>	<u>\$ 13,950</u>
Total Revenue Over(Under) Expenditures	<u>\$ (16,616)</u>	<u>\$ (3,642)</u>	<u>\$ (1,040)</u>
Ending Fund Balance	<u>\$ 4,880</u>	<u>\$ 1,238</u>	<u>\$ 198</u>

YEAR 2017 BUDGET DETAIL
POLICE TRAINING FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
69.50.3301	Interest Earnings	\$ 107	\$ 95	\$ 36	\$ 10	\$ 10
69.60.3354	Police Training Fees	8,543	7,919	6,661	5,930	6,000
69.60.3355	Arrest Cost Recoupment	6,257	4,241	3,807	3,900	3,900
69.60.3356	Post Training Funds	3,780	3,922	3,528	3,000	3,000
TOTALS		<u>\$ 18,687</u>	<u>\$ 16,177</u>	<u>\$ 14,032</u>	<u>\$ 12,840</u>	<u>\$ 12,910</u>
EXPENDITURES						
69.40.501.06.5210	Police Training Travel	\$ 5,805	\$ 5,916	\$ 6,340	\$ 5,732	\$ 4,500
69.40.501.06.5251	Police Registration Fees	23,072	13,562	24,108	10,300	9,000
69.40.501.06.5259	Police Training Costs	-	733	200	450	450
TOTALS		<u>\$ 28,876</u>	<u>\$ 20,211</u>	<u>\$ 30,648</u>	<u>\$ 16,482</u>	<u>\$ 13,950</u>

City of Liberty, Missouri
 Police Inmate Security Fund
 Fiscal Year 2017

	2015 Final	2016 Forecast	2017 Budget
Beginning Fund Balance	-	-	-
Revenues			
Interest Earnings	-	-	-
Inmate Maintenance Fee	-	5,820	5,500
Total Revenues	-	5,820	5,500
Total Resources	-	5,820	5,500
Expenditures			
Biometric Supplies	-	3,820	4,000
Minor Equipment	-	2,000	1,500
Total Expenditures	-	5,820	5,500
Total Revenue Over(Under) Expenditures	-	-	-
Ending Fund Balance	-	-	-

YEAR 2017 BUDGET DETAIL
POLICE INMATE SECURITY FUND

Account Number	Account Name	2015	2016 Forecast	2017 Budget
REVENUES				
71.60.3357	Inmate Maintenance Fee	\$ -	\$ 5,820	\$ 5,500
TOTALS		<u>\$ -</u>	<u>\$ 5,820</u>	<u>\$ 5,500</u>
EXPENDITURES				
71.40.501.04.5055	Biometric Supplies	\$ -	\$ 3,820	\$ 4,000
71.40.501.18.5601	Minor Equipment	-	2,000	1,500
TOTALS		<u>\$ -</u>	<u>\$ 5,820</u>	<u>\$ 5,500</u>

City of Liberty, Missouri
Cemetery Maintenance Fund
Fiscal Year 2017

	2015 Actual	2016 Forecast	2017 Budget
Beginning Fund Balance	\$ 89,551	\$ 72,638	\$ 46,058
Revenues			
Charges for Services-Burial Permits	\$ 23,470	\$ 29,320	\$ 26,000
Charges for Services-Engraving Services			
Interest Earnings	341	427	450
Misc-Contributions for Maintenance	-	-	-
Misc-Sale of Lots/Columbarium Niche	19,425	11,475	15,000
Total Revenues	<u>\$ 43,236</u>	<u>\$ 41,222</u>	<u>\$ 41,450</u>
Transfers In			
Misc-Contributions from Trust Funds	\$ 1,501	\$ 2,199	\$ 2,200
Transfers In from General Fund	47,750	47,750	47,750
Total Transfers In	<u>\$ 49,251</u>	<u>\$ 49,949</u>	<u>\$ 49,950</u>
Total Revenues and Transfers In	<u>\$ 92,487</u>	<u>\$ 91,171</u>	<u>\$ 91,400</u>
Total Resources	<u>\$ 182,038</u>	<u>\$ 163,809</u>	<u>\$ 137,458</u>
Expenditures			
Supplies-Cemetery Committee	\$ 1,957	\$ 1,563	\$ 2,000
Supplies-Miscellaneous	150	150	150
Fees-Contract Labor-Open/Close	8,950	10,000	10,000
Fees-Miscellaneous	-	49	-
Utilities-Electric	255	237	270
Maintenance-Grounds/Landscaping	425	600	3,500
Maintenance-Mowing Contract	31,690	37,900	35,000
Maintenance-Headstone	200	1,502	2,500
Minor Equipment	6,836	-	9,000
Construction Projects	11,188	8,000	-
Total Expenditures	<u>\$ 61,650</u>	<u>\$ 60,001</u>	<u>\$ 62,420</u>
Transfers Out			
Transfers out to Park Fund for Labor	\$ 47,750	\$ 57,750	\$ 57,750
Total Transfers Out	<u>\$ 47,750</u>	<u>\$ 57,750</u>	<u>\$ 57,750</u>
Total Expenditures and Transfers Out	<u>\$ 109,400</u>	<u>\$ 117,751</u>	<u>\$ 120,170</u>
Revenues Favorable/(Unfavorable) to Expenditures and Transfers Out	<u>\$ (16,913)</u>	<u>\$ (26,580)</u>	<u>\$ (28,770)</u>
Columbarium Reserve	2,700	2,700	2,700
Undesignated Fund Balance	69,938	43,358	14,588
Ending Fund Balance	<u>\$ 72,638</u>	<u>\$ 46,058</u>	<u>\$ 17,288</u>

YEAR 2017 BUDGET DETAIL
CEMETERY MAINTENANCE FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
73.40.3681	Burial Permits	\$ 33,680	\$ 23,550	\$ 23,150	\$ 29,000	\$ 26,000
73.40.3684	Engraving Services	-	-	320	320	-
73.50.3301	Interest	335	373	341	427	450
73.70.3671	Contributions for Maintenance	-	406	-	-	-
73.70.3691	Sale of Lots	21,995	11,925	18,225	11,475	15,000
73.70.3692	Sale of Columbarium Niche	-	-	1,200	-	-
73.80.3671	Transfers In-Contributions	1,278	1,555	1,501	2,199	2,200
73.80.3802	Transfers In-General Fund	47,750	47,750	47,750	47,750	47,750
TOTALS		\$ 105,039	\$ 85,559	\$ 92,487	\$ 91,171	\$ 91,400
EXPENDITURES						
73.70.226.04.5073	Supplies-Cemetery Committee	\$ 2,176	\$ 1,195	\$ 1,957	\$ 1,563	\$ 2,000
73.70.226.04.5099	Miscellaneous Supplies	150	178	150	150	150
73.70.226.08.5397	Contract Labor	15,000	8,325	8,950	10,000	10,000
73.70.226.08.5399	Miscellaneous Fees	-	72	-	49	-
73.70.226.12.5401	Electric	241	259	255	237	270
73.70.226.14.5575	Grounds/Landscaping	187	306	425	600	3,500
73.70.226.14.5577	Mowing Contract	25,500	26,740	31,690	37,900	35,000
73.70.226.14.5579	Headstone Maintenance	200	101	200	1,502	2,500
73.70.226.18.5601	Minor Equipment	-	-	6,836	-	9,000
73.70.226.36.7510	Construction Contract	-	-	11,188	8,000	-
73.70.226.42.5996	Interfund Transfers-Park Fund	47,750	47,750	47,750	57,750	57,750
TOTALS		\$ 91,204	\$ 84,925	\$ 109,400	\$ 117,751	\$ 120,170

City of Liberty, Missouri
Loss Control Fund
Fiscal Year 2017

	<u>2015 Actual</u>	<u>2016 Forecast</u>	<u>2017 Budget</u>
Beginning Fund Balance	\$ 241,361	\$ 330,354	\$ 262,917
Revenues			
Interest Earnings	\$ 1,159	\$ 2,000	\$ 1,000
Property Liability Refund	97,794	-	-
Workers Comp Dividends	5,397	-	-
Loss Control MPR Refund	21,881	23,059	20,000
Loss Control Credit-Reimbursement	-	141,830	108,000
Wellness Credits	-	11,594	12,900
Accident Reimbursement	-	-	-
Property Liability Refund	-	-	-
Total Revenues	<u>\$ 126,231</u>	<u>\$ 178,484</u>	<u>\$ 141,900</u>
Expenditures			
Supplies	\$ 92	\$ 17,462	\$ 5,000
Training Travel	1,210	2,776	4,500
Miscellaneous Fees	-	-	-
Meeting Expense	-	-	-
Minor Equipment	1,317	27,499	12,900
Equipment	-	-	-
Fire Wellness Assessment	-	-	-
Drivers Training	-	8,000	-
Insurance Deductible	34,619	48,353	50,000
Fire Wellness Assessment (Baseline)	-	-	35,000
Departmental Loss Control	-	141,830	108,000
Total Expenditures	<u>\$ 37,238</u>	<u>\$ 245,921</u>	<u>\$ 215,400</u>
Total Revenue Over(Under) Expenditures	<u>\$ 88,994</u>	<u>\$ (67,437)</u>	<u>\$ (73,500)</u>
Ending Fund Balance	<u>\$ 330,354</u>	<u>\$ 262,917</u>	<u>\$ 189,417</u>

YEAR 2017 BUDGET DETAIL
LOSS CONTROL FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
75.50.3301	Interest Earnings	\$ 833	\$ 953	\$ 1,159	\$ 2,000	\$ 1,000
75.70.3656	Property/Liability Dividends	-	39,406	97,794	-	-
75.70.3657	Workers Comp Dividends	7,595	-	5,397	-	-
75.70.3658	Loss Control MPR Refund	17,321	18,938	21,881	23,059	20,000
75.70.3659	Loss Control Credit-Reimbursement	31,381	-	-	141,830	108,000
75.70.3663	Wellness Credit-Reimbursement	-	-	-	11,594	12,900
TOTALS		<u>\$ 57,130</u>	<u>\$ 59,297</u>	<u>\$ 126,231</u>	<u>\$ 178,484</u>	<u>\$ 141,900</u>
EXPENDITURES						
75.20.780.04.5001	Administration General Supplies	\$ -	\$ -	\$ -	\$ 2,060	\$ -
75.20.780.06.5210	Administration Training Travel	-	-	-	694	-
75.25.780.04.5001	HR General Supplies	-	-	-	464	-
75.25.780.06.5210	HR Training Travel	2,129	3,112	-	-	-
75.30.780.06.5210	Finance Training Travel	2,100	1,258	-	686	-
75.40.780.04.5001	Police General Supplies	-	120	-	-	-
75.40.780.06.5210	Police Training Travel	3,746	-	-	129	-
75.40.780.18.5601	Police Minor Equipment	7,389	-	-	-	-
75.40.790.08.5314	Police Insurance Deductible	11,675	28,156	1,541	7,201	-
75.50.780.06.5210	Fire Training Travel	855	-	-	-	-
75.50.780.18.5601	Fire Minor Equipment	15,853	-	-	14,519	-
75.50.780.36.7201	Fire Capital Equipment	-	-	-	-	-
75.50.790.08.5314	Fire Insurance Deductible	3,828	-	1,281	484	-
75.60.780.18.5601	Parks Minor Equipment	-	-	988	-	-
75.60.790.08.5314	Parks Insurance Deductible	-	1,300	6,355	-	-
75.70.780.18.5601	Public Works Minor Equipment	-	-	-	90	-
75.70.790.08.5314	Public Works Insurance Deductible	6,451	4,835	22,084	20,669	-
75.90.780.06.5210	IS Training Travel	3,476	2,941	300	-	-
75.95.780.04.5001	City-Wide General Supplies	3,456	7,978	92	14,938	5,000
75.95.780.06.5210	City-Wide Training & Travel	618	602	910	1,267	4,500
75.95.780.08.5399	City-Wide Miscellaneous Fees	-	476	-	-	-
75.95.780.18.5601	City-Wide Minor Equipment	-	-	329	12,890	12,900
75.95.780.38.5803	City-Wide Meeting Expense	-	480	-	-	-
75.95.790.08.5314	City-Wide Insurance Deductible	1,752	10,000	3,358	20,000	50,000
	Fire Wellness Assessment (Baseline)	-	-	-	-	35,000
	Departmental Loss Control	-	-	-	141,830	108,000
	Drivers Training	-	-	-	8,000	-
TOTALS		<u>\$ 63,329</u>	<u>\$ 61,258</u>	<u>\$ 37,238</u>	<u>\$ 245,921</u>	<u>\$ 215,400</u>

TIF FUNDS

City of Liberty, Missouri
 Roger's Plaza
 Fiscal Year 2017

	<u>2015 Actual</u>	<u>2016 Forecast</u>	<u>2017 Budget</u>
Beginning Fund Balance	\$ 1,020,430	\$ 1,073,475	\$ 1,030,608
Revenues			
Real Estate Tax	\$ 29,982	\$ 29,499	\$ 29,500
Sales Tax Transfers	145,875	147,000	149,470
County PILOTS	222,318	225,194	225,160
County Sales Tax	30,226	40,848	52,310
CID Sales Tax	134,798	129,458	126,520
Zoological Sales Tax	11,219	6,743	7,470
Interest Earnings-Reserve	103	100	100
Misc - Reimbursed Expense			
Transfers In	845,835	-	-
Total Revenues	<u>\$ 1,420,356</u>	<u>\$ 578,842</u>	<u>\$ 590,530</u>
Expenditures			
Bond Principal	\$ 160,000	\$ 175,000	\$ 190,000
Bond Interest	355,725	344,756	332,606
Project Legal Fees	-	-	-
Administrative Fees	277	2,121	2,303
TIF Reimbursables	-	-	-
Contract Labor	-	-	-
Paying Agent Fees	-	5,576	1,866
Miscellaneous Fees	5,474	4,257	4,075
Developer Reimbursement	-	90,000	30,000
Transfers Out-Debt Service	845,835	-	-
Total Expenditures	<u>\$ 1,367,310</u>	<u>\$ 621,709</u>	<u>\$ 560,850</u>
Revenue Over(Under) Expenditures	<u>\$ 53,045</u>	<u>\$ (42,867)</u>	<u>\$ 29,680</u>
Debt Service Reserve	\$ 771,026	\$ 771,000	\$ 771,000
Undesignated Fund Balance	302,449	259,608	289,288
Ending Fund Balance	<u><u>\$ 1,073,475</u></u>	<u><u>\$ 1,030,608</u></u>	<u><u>\$ 1,060,288</u></u>

YEAR 2017 BUDGET DETAIL
ROGER'S PLAZA TIF FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
23.10.3001	Real Estate Tax	\$ 31,920	\$ 29,994	\$ 29,982	\$ -	\$ -
23.10.3029	Sales Tax Transfers	145,063	156,371	-	-	-
23.10.3036	TIF County PILOTS-County/School/Hosp	199,578	212,000	222,318	-	-
23.10.3038	TIF County Sales Tax-County General	47,869	7,412	-	-	-
23.15.3503	CID Sales Tax	111,404	138,363	20,038	-	-
23.15.3549	Zoological Sales Tax	9,205	9,989	-	-	-
27.15.3503	CID Sales Tax	161,602	172,588	166,462	-	-
84.10.3001	Real Estate Tax	-	-	-	29,499	29,500
84.10.3029	Sales Tax Transfers-City Sales Tax	(19,992)	18,646	145,875	147,000	149,470
84.10.3036	County PILOTS	-	-	-	225,194	225,160
84.10.3038	County Sales Tax	-	-	30,226	40,848	52,310
84.15.3503	CID Sales Tax	-	-	114,760	129,458	126,520
84.15.3549	Zoological Sales Tax	-	-	11,219	6,743	7,470
84.50.3302	Interest Earnings-Reserve	104	101	103	100	100
84.70.3661	Reimbursed Expense-General	53,668	-	-	-	-
84.80.3813	Transfers In-Special Allocation Fund	464,024	-	845,835	-	-
TOTALS		<u>\$ 1,204,444</u>	<u>\$ 745,464</u>	<u>\$ 1,586,818</u>	<u>\$ 578,842</u>	<u>\$ 590,530</u>
EXPENDITURES						
23.70.668.08.5311	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -
23.70.668.08.5341	Administrative Fees	1,395	-	277	-	-
23.70.668.08.5399	Miscellaneous Fees	-	-	4,037	-	-
23.70.668.42.5995	Transfer-Debt Service Fund	464,025	-	845,835	-	-
27.70.668.08.5341	Administrative Fees	7,786	1,726	1,665	-	-
27.70.668.08.5365	Reimburseable Fees	-	-	134,798	-	-
27.70.668.08.5399	Miscellaneous Fees	111,404	138,363	-	-	-
27.70.668.42.5995	Transfer-Debt Service Fund	53,667	-	-	-	-
84.30.130.24.6001	Principal Payments	135,000	145,000	160,000	175,000	190,000
84.30.130.24.6011	Bond Interest	375,131	365,850	355,725	344,756	332,606
84.30.130.24.6021	Paying Agent Fees	1,829	-	-	5,576	1,866
84.70.668.08.5311	Legal Fees	-	-	-	-	-
84.70.668.08.5341	Administrative Fees	-	-	-	2,121	2,303
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	1,437	4,257	4,075
84.70.668.08.5850	Developer Reimbursement	213,885	31,291	-	90,000	30,000
84.80.668.08.5995	Transfer-Debt Service Fund	-	-	-	-	-
TOTALS		<u>\$ 1,364,122</u>	<u>\$ 688,107</u>	<u>\$ 1,503,773</u>	<u>\$ 621,709</u>	<u>\$ 560,850</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
2016		85,000	173,812.50	90,000	170,943.75	519,756.25	4,975,000
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	-
TOTALS		\$ 3,205,000	\$ 2,622,037.50	\$ 2,505,000	\$ 2,671,250.63	\$ 11,003,288.13	

City of Liberty, Missouri
Blue Jay Drive TIF Fund
Fiscal Year 2017

	<u>2015 Actual</u>	<u>2016 Forecast</u>	<u>2017 Budget</u>
Beginning Fund Balance	\$ 36,783	\$ 37,297	\$ 37,298
Revenues			
Real Estate Tax	\$ 16,731	\$ 16,178	\$ 16,180
TIF Sales Tax - City	82,040	73,520	84,140
TIF Tax - County/School/Hosp	124,061	123,504	123,490
TIF Sales Tax - County	21,483	25,617	29,450
CID Sales Tax	75,946	78,342	79,800
Zoological Sales Tax	5,652	4,498	4,990
Total Revenues	<u>\$ 325,914</u>	<u>\$ 321,659</u>	<u>\$ 338,050</u>
Total Resources	<u>\$ 362,697</u>	<u>\$ 358,957</u>	<u>\$ 375,348</u>
Expenditures			
Project Legal Fees	\$ -	\$ -	\$ -
Administrative Fees	2,033	2,303	2,300
TIF Reimbursable Fees	10,837	6,000	6,000
Contract Labor	-	-	-
Miscellaneous Fees	2,253	1,353	2,240
Developer Reimbursements	310,277	312,003	327,510
Total Expenditures	<u>\$ 325,400</u>	<u>\$ 321,659</u>	<u>\$ 338,050</u>
Revenue Over(Under) Expense	<u>\$ 515</u>	<u>\$ 0</u>	<u>\$ -</u>
Ending Fund Balance	<u><u>\$ 37,297</u></u>	<u><u>\$ 37,298</u></u>	<u><u>\$ 37,298</u></u>

YEAR 2017 BUDGET DETAIL
BLUE JAY DRIVE TIF FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
24.10.3001	Real Estate Tax	\$ 22,102	\$ 16,738	\$ 16,731	\$ 16,178	\$ 16,180
24.10.3029	Sales Tax Transfers	68,799	77,224	82,040	73,520	84,140
24.10.3036	TIF County PILOTS-County/School/Hosp	175,408	58,965	124,061	123,504	123,490
24.10.3038	TIF County Sales Tax-County General	23,404	27,286	21,483	25,617	29,450
24.15.3504	CID Sales Tax	66,900	74,759	75,946	78,342	79,800
24.15.3549	Zoological Sales Tax	3,537	6,375	5,652	4,498	4,990
28.15.3504	CID Sales Tax	67,575	75,514	76,714	79,547	-
TOTALS		<u>\$ 427,724</u>	<u>\$ 336,861</u>	<u>\$ 402,628</u>	<u>\$ 401,206</u>	<u>\$ 338,050</u>

EXPENDITURES

24.70.665.08.5311	Legal Fees	\$ -	\$ 895	\$ -	\$ -	\$ -
24.70.665.08.5341	Administrative Fees	1,982	2,033	2,033	2,303	2,300
24.70.665.08.5365	TIF Reimbursable Fees	-	903	10,837	6,000	6,000
24.70.665.08.5397	Contract Labor	-	152	-	-	-
24.70.665.08.5399	Miscellaneous Fees	1,084	1,077	2,253	1,353	2,240
24.70.665.08.5860	Developer Reimbursements	345,936	305,507	310,277	312,003	327,510
28.70.665.08.5341	Administrative Fees	676	7,305	75,946	78,751	-
28.70.665.08.5365	Other Miscellaneous Fees	385	455	420	420	-
28.70.665.08.5399	Miscellaneous Fees	66,900	68,209	767	796	-
TOTALS		<u>\$ 416,962</u>	<u>\$ 386,537</u>	<u>\$ 402,533</u>	<u>\$ 401,626</u>	<u>\$ 338,050</u>

City of Liberty, Missouri
Triangle TIF Project F
Fiscal Year 2017

	<u>2015 Actual</u>	<u>2016 Forecast</u>	<u>2017 Budget</u>
Beginning Fund Balance	\$ 391,790	\$ 379,188	\$ 379,186
Revenues			
Real Estate Tax	\$ 19,758	\$ 18,465	\$ 18,470
TIF Sales Tax - City	326,482	343,000	348,830
TIF Tax - County/School/Hosp	146,505	140,962	140,940
TIF Sales Tax - County	173,115	222,650	122,080
CID Sales Tax	525,004	534,600	564,300
Zoological Sales Tax	38,945	25,838	35,270
Total Revenues	<u>\$ 1,229,809</u>	<u>\$ 1,285,515</u>	<u>\$ 1,229,890</u>
Total Resources	<u>\$ 1,621,599</u>	<u>\$ 1,664,703</u>	<u>\$ 1,609,076</u>
Expenditures			
Administrative Fee	\$ 2,501	\$ 2,770	\$ 3,050
Miscellaneous Fees	2,651	2,354	2,550
Developer Reimbursements	1,237,260	1,280,393	1,224,290
Total Expenditures	<u>\$ 1,242,411</u>	<u>\$ 1,285,517</u>	<u>\$ 1,229,890</u>
Revenue Over(Under) Expense	<u>\$ (12,603)</u>	<u>\$ (2)</u>	<u>\$ -</u>
Ending Fund Balance	<u><u>\$ 379,188</u></u>	<u><u>\$ 379,186</u></u>	<u><u>\$ 379,186</u></u>

YEAR 2017 BUDGET DETAIL
TRIANGLE PROJECT F TIF FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
26.10.3001	Real Estate	\$ 19,405	\$ 19,766	\$ 19,758	\$ 18,465	\$ 18,470
26.10.3009	Delinquent Charges	0.35	-	-	-	-
26.10.3029	Sales Tax Transfer-City	261,320	310,889	326,482	343,000	348,830
26.10.3036	TIF County PILOTS	139,958	139,706	146,505	140,962	140,940
26.10.3038	TIF County Sales Tax-County	192,166	224,895	173,115	222,650	122,080
26.15.3504	CID Sales Tax	464,834	539,265	525,004	534,600	564,300
26.15.3549	Zoological Sales Tax	23,247	42,467	38,945	25,838	35,270
TOTALS		<u>\$ 1,100,931</u>	<u>\$ 1,276,987</u>	<u>\$ 1,229,809</u>	<u>\$ 1,285,515</u>	<u>\$ 1,229,890</u>
EXPENDITURES						
26.70.666.08.5341	Administrative Fees	\$ 908	\$ 2,289	\$ 2,501	\$ 2,770	\$ 3,050
26.70.666.08.5399	Miscellaneous Fees	0.13	2,552	2,651	2,354	2,550
26.70.666.08.5860	Developer Reimbursement	825,182	1,279,839	1,237,260	1,280,393	1,224,290
29.70.666.08.5399	Miscellaneous Fees-CID Sales Tax	464,834	539,265	525,004	534,600	564,300
TOTALS		<u>\$ 1,290,924</u>	<u>\$ 1,823,945</u>	<u>\$ 1,767,416</u>	<u>\$ 1,820,117</u>	<u>\$ 1,794,190</u>

City of Liberty, Missouri
Triangle TIF Project E
Fiscal Year 2017

	<u>2015 Actual</u>	<u>2016 Forecast</u>	<u>2017 Budget</u>
Beginning Fund Balance	\$ -	\$ 43	\$ (0)
Revenues			
Real Estate Tax	\$ 5	\$ 6,922	\$ 6,920
TIF Tax - County/School/Hosp	39	52,842	52,840
Total Revenues	<u>\$ 44</u>	<u>\$ 59,764</u>	<u>\$ 59,760</u>
Total Resources	<u>\$ 44</u>	<u>\$ 59,808</u>	<u>\$ 59,760</u>
Expenditures			
Administrative Fee	\$ -	\$ 125	\$ 130
Miscellaneous Fees	\$ 1	\$ 956	\$ 960
Developer Reimbursements	-	58,727	58,670
Total Expenditures	<u>\$ 1</u>	<u>\$ 59,808</u>	<u>\$ 59,760</u>
Revenue Over(Under) Expense	<u>\$ 43</u>	<u>\$ (43)</u>	<u>\$ -</u>
Ending Fund Balance	<u><u>\$ 43</u></u>	<u><u>\$ (0)</u></u>	<u><u>\$ (0)</u></u>

YEAR 2017 BUDGET DETAIL
TRIANGLE PROJECT E TIF FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
32.10.3001	Real Estate Tax	\$ -	\$ -	\$ 5	\$ 6,922	\$ 6,920
32.10.3036	TIF County PILOTS-County/School/Hosp	-	-	39	52,842	52,840
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44</u>	<u>\$ 59,764</u>	<u>\$ 59,760</u>
EXPENDITURES						
32.70.667.08.5341	Administrative Fees	\$ -	\$ -	\$ -	\$ 125	\$ 130
32.70.667.08.5399	Miscellaneous Fees	\$ -	\$ -	\$ 1	\$ 956	\$ 960
32.70.667.08.5860	Developer Reimbursement	-	-	-	58,727	58,670
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 59,808</u>	<u>\$ 59,760</u>

City of Liberty, Missouri
Triangle TIF Project E-1
Fiscal Year 2017

	<u>2015 Actual</u>	<u>2016 Forecast</u>	<u>2017 Budget</u>
Beginning Fund Balance	\$ 49,062	\$ 45,231	\$ 34,710
Revenues			
Real Estate Tax	\$ 13,041	\$ 12,610	\$ 12,610
Delinquent Charges	-	-	-
TIF Sales Tax - City	123,545	115,500	92,810
TIF Tax - County/School/Hosp	96,699	96,264	96,250
TIF Sales Tax - County	33,752	42,599	32,500
Zoological Sales Tax	7,095	5,693	4,650
Total Revenues	<u>\$ 274,132</u>	<u>\$ 272,666</u>	<u>\$ 238,820</u>
Total Resources	<u>\$ 323,194</u>	<u>\$ 317,897</u>	<u>\$ 273,530</u>
Expenditures			
Administrative Fees	\$ 1,714	\$ 2,303	\$ 2,300
Miscellaneous Fees	1,750	1,742	1,740
Developer Reimbursements	274,500	279,142	269,580
Total Expenditures	<u>\$ 277,964</u>	<u>\$ 283,187</u>	<u>\$ 273,620</u>
Revenue Over(Under) Expense	<u>\$ (3,832)</u>	<u>\$ (10,521)</u>	<u>\$ (34,800)</u>
Ending Fund Balance	<u><u>\$ 45,231</u></u>	<u><u>\$ 34,710</u></u>	<u><u>\$ (90)</u></u>

YEAR 2017 BUDGET DETAIL
TRIANGLE PROJECT E-1 TIF FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
37.10.3001	Real Estate Tax	\$ 16,073	\$ 13,046	\$ 13,041	\$ 12,610	\$ 12,610
37.10.3009	Delinquent Charges	1,877	6,315	-	-	-
37.10.3029	Sales Tax Transfers	88,441	98,981	123,545	115,500	92,810
37.10.3036	TIF County PILOTS	115,928	92,211	96,699	96,264	96,250
37.10.3038	TIF County Sales Tax-County General	30,171	33,425	33,752	42,599	32,500
37.15.3549	Zoological Sales Tax	3,502	6,352	7,095	5,693	4,650
TOTALS		<u>\$ 255,993</u>	<u>\$ 250,331</u>	<u>\$ 274,132</u>	<u>\$ 272,666</u>	<u>\$ 238,820</u>
EXPENDITURES						
37.70.666.08.5341	Administrative Fees	\$ 1,395	\$ 2,193	\$ 1,714	\$ 2,303	\$ 2,300
37.70.666.08.5399	Miscellaneous Fees	-	1,785	1,750	1,742	1,740
37.70.666.08.5860	Developer Reimbursement	251,273	229,721	274,500	279,142	269,580
TOTALS		<u>\$ 252,667</u>	<u>\$ 233,699</u>	<u>\$ 277,964</u>	<u>\$ 283,187</u>	<u>\$ 273,620</u>

City of Liberty, Missouri
Triangle TIF Project E-2
Fiscal Year 2017

	2015 Actual	2016 Forecast	2017 Budget
Beginning Fund Balance	\$ 14,291	\$ 18,582	\$ (0)
Revenues			
Real Estate Tax	\$ 7,376	\$ 4,577	\$ 4,580
TIF Sales Tax - City	56,700	60,575	58,790
TIF Tax - County/School/Hosp	54,692	34,942	34,930
TIF Sales Tax - County	6,533	22,753	2,080
Zoological Sales Tax	3,539	3,057	2,940
Total Revenues	<u>\$ 128,840</u>	<u>\$ 125,904</u>	<u>\$ 103,320</u>
Total Resources	<u>\$ 143,131</u>	<u>\$ 144,486</u>	<u>\$ 103,320</u>
Expenditures			
Administrative Fee	\$ 1,714	\$ 2,303	\$ 2,303
Miscellaneous Fees	990	632	632
Developer Reimbursements	121,845	141,551	118,888
Total Expenditures	<u>\$ 124,549</u>	<u>\$ 144,486</u>	<u>\$ 121,823</u>
Revenue Over(Under) Expense	<u>\$ 4,291</u>	<u>\$ (18,582)</u>	<u>\$ (18,503)</u>
Ending Fund Balance	<u><u>\$ 18,582</u></u>	<u><u>\$ (0)</u></u>	<u><u>\$ (18,503)</u></u>

YEAR 2017 BUDGET DETAIL
TRIANGLE PROJECT E-2 TIF FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
38.10.3001	Real Estate Tax	\$ -	\$ 1,306	\$ 7,376	\$ 4,577	\$ 4,580
38.10.3029	Sales Tax Transfers	-	27,865	56,700	60,575	58,790
38.10.3036	TIF County PILOTS-County/School/Hosp	-	9,230	54,692	34,942	34,930
38.10.3038	TIF County Sales Tax-County General	-	-	6,533	22,753	2,080
38.15.3549	Zoological Sales Tax	-	689	3,539	3,057	2,940
TOTALS		\$ -	\$ 39,090	\$ 128,840	\$ 125,904	\$ 103,320
EXPENDITURES						
38.70.662.08.5341	Administrative Fees	\$ -	\$ 958	\$ 1,714	\$ 2,303	\$ 2,303
38.70.662.08.5399	Miscellaneous Fees	-	169	990	632	632
38.70.662.08.5860	Developer Reimbursement	-	23,672	121,845	141,551	118,888
TOTALS		\$ -	\$ 24,799	\$ 124,549	\$ 144,486	\$ 121,823

City of Liberty, Missouri
Triangle TIF Project E-4
Fiscal Year 2017

	<u>2015 Actual</u>	<u>2016 Forecast</u>	<u>2017 Budget</u>
Beginning Fund Balance	\$ -	\$ (188)	\$ (0)
Revenues			
Real Estate Tax	\$ 1,407	\$ 1,360	\$ 1,360
TIF Tax - County/School/Hosp	10,431	10,384	10,380
Total Revenues	<u>\$ 11,838</u>	<u>\$ 11,745</u>	<u>\$ 11,740</u>
Total Resources	<u>\$ 11,838</u>	<u>\$ 11,557</u>	<u>\$ 11,740</u>
Expenditures			
Administrative Fee	\$ 117	\$ 125	\$ 120
Miscellaneous Fees	377	-	190
Developer Reimbursements	11,532	11,432	11,430
Total Expenditures	<u>\$ 12,026</u>	<u>\$ 11,557</u>	<u>\$ 11,740</u>
Revenue Over(Under) Expense	<u>\$ (188)</u>	<u>\$ 188</u>	<u>\$ -</u>
Ending Fund Balance	<u><u>\$ (188)</u></u>	<u><u>\$ (0)</u></u>	<u><u>\$ (0)</u></u>

YEAR 2017 BUDGET DETAIL
 TRIANGLE PROJECT E-4 TIF FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
35.10.3001	Real Estate Tax	\$ -	\$ 1,407	\$ 1,407	\$ 1,360	\$ 1,360
35.10.3036	TIF County PILOTS-County/School/Hosp	-	9,947	10,431	10,384	10,380
TOTALS		\$ -	\$ 11,354	\$ 11,838	\$ 11,745	\$ 11,740
EXPENDITURES						
35.70.663.08.5341	Administrative Fees	\$ -	\$ -	\$ 117	\$ 125	\$ 120
35.70.663.08.5399	Miscellaneous Fees	-	182	377	-	190
35.70.663.08.5860	Developer Reimbursement	-	11,173	11,532	11,432	11,430
TOTALS		\$ -	\$ 11,354	\$ 12,026	\$ 11,557	\$ 11,740

City of Liberty, Missouri
Triangle Project B-1 TIF Fund
Fiscal Year 2017

	<u>2015 Actual</u>	<u>2016 Forecast</u>	<u>2017 Budget</u>
Beginning Fund Balance	\$ 530,296	\$ 564,063	\$ 614,871
Revenues			
Real Estate Tax	\$ 4,601	\$ 4,113	\$ 4,110
TIF Sales Tax - City	86,402	95,700	109,780
TIF Tax - County/School/Hosp	34,116	31,398	31,390
TIF Sales Tax - County	16,159	18,833	38,430
CID Sales Tax	48,583	61,500	94,840
Zoological Sales Tax	4,943	2,397	5,930
Transfers In	57,927	-	-
Totals Revenues	<u>\$ 252,730</u>	<u>\$ 213,941</u>	<u>\$ 284,480</u>
Expenditures			
Miscellaneous Fees	\$ 920	\$ 266	\$ 570
Bond Principal	75,000	80,000	85,000
Bond Interest	84,825	82,575	80,180
Debt Service Fees	292	292	290
Interfund Transfer-Debt Service	57,927	-	-
Total Expenditures	<u>\$ 218,963</u>	<u>\$ 163,132</u>	<u>\$ 166,040</u>
Revenue Over(Under) Expenditures	<u>\$ 33,767</u>	<u>\$ 50,808</u>	<u>\$ 118,440</u>
Debt Service Reserve	\$ 215,705	\$ 215,705	\$ 215,705
Undesignated Fund Balance	348,358	399,166	517,606
Ending Fund Balance	<u>\$ 564,063</u>	<u>\$ 614,871</u>	<u>\$ 733,311</u>

YEAR 2017 BUDGET DETAIL
TRIANGLE PROJECT B-1 TIF FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUE						
25.10.3001	Real Estate Tax	\$ -	\$ -	\$ -	\$ -	\$ -
25.10.3029	Sales Tax Transfers	-	-	-	-	-
25.10.3036	TIF County PILOTS-County/School/Hosp	-	-	-	-	-
25.10.3038	TIF County Sales Tax-County General	28,646	33,865	4,767	-	-
25.15.3505	CID Project B-1	41,498	12,169	-	-	-
25.15.3549	Zoological Sales Tax	3,421	7,126	-	-	-
82.10.3001	Real Estate Tax	5,290	4,603	4,601	4,113	4,110
82.10.3029	Sales Tax Transfers	92,624	111,696	86,402	95,700	109,780
82.10.3036	TIF County PILOTS-County/School/Hosp	19,288	32,532	34,116	31,398	31,390
82.10.3038	Sales Tax-County	-	-	11,392	18,833	38,430
82.15.3505	CID Project B-1	-	36,037	48,583	61,500	94,840
82.15.3549	Zoological Sales Tax	-	-	4,943	2,397	5,930
82.80.3813	Transfers In-Special Allocation Fund	166,769	-	57,927	-	-
TOTALS		<u>\$ 357,536</u>	<u>\$ 238,028</u>	<u>\$ 252,730</u>	<u>\$ 213,941</u>	<u>\$ 284,480</u>
EXPENDITURES						
25.70.664.42.5995	Interfund Transfers-Debt Service Fund	\$ 166,768	\$ -	\$ 57,927	\$ -	\$ -
29.70.664.08.5399	Miscellaneous Fees-CID Sales Tax	41,498	48,206	-	-	-
82.30.130.08.5399	Miscellaneous Fees	-	594	920	266	570
82.30.130.24.6001	Bond Principal	60,000	70,000	75,000	80,000	85,000
82.30.130.24.6011	Bond Interest	87,425	86,225	84,825	82,575	80,180
82.30.130.24.6021	Debt Service Fees	-	292	292	292	290
TOTALS		<u>\$ 355,691</u>	<u>\$ 205,316</u>	<u>\$ 218,963</u>	<u>\$ 163,132</u>	<u>\$ 166,040</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
2016	2.50%	80,000	82,575.00	162,575.00	2,055,000
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	-
TOTALS		\$ 2,395,000	\$ 1,358,229.20	\$ 3,753,229.20	

City of Liberty, Missouri
Triangle TIF Phase B
Fiscal Year 2017

	<u>2015 Actual</u>	<u>2016 Forecast</u>	<u>2017 Budget</u>
Beginning Fund Balance	\$ 1,424,926	\$ 1,693,644	\$ 2,019,364
Revenues			
Real Estate Tax - City PILOTS	\$ 32,325	\$ 29,831	\$ 29,430
TIF Sales Tax- City	258,995	257,111	269,560
TIF Tax - County PILOTS	239,692	227,723	224,660
TIF Sales Tax - County	64,138	91,598	94,350
CID Sales Tax	151,992	204,760	215,640
Interest Earnings-Reserve	147	165	150
Miscellaneous Income	8,277	9,400	8,300
Zoological Sales Tax	15,889	12,649	13,480
Total Revenues	<u>\$ 771,454</u>	<u>\$ 833,237</u>	<u>\$ 855,570</u>
Expenditures			
Administrative Fees	\$ 479	\$ 2,428	\$ 2,303
TIF Reimbursable Fees	3,091	4,640	3,500
Miscellaneous Fees	5,891	4,121	4,065
Bond Principal	200,000	210,000	215,000
Bond Interest	293,275	282,644	271,619
Debt Service Fees	-	3,684	1,193
Total Expenditures	<u>\$ 502,736</u>	<u>\$ 507,517</u>	<u>\$ 497,680</u>
Revenue Over(Under) Expense	<u>\$ 268,718</u>	<u>\$ 325,720</u>	<u>\$ 357,890</u>
Restricted Project Debt Service Reserve	\$ 747,959	\$ 747,959	\$ 747,959
Restricted Business Interruption	177,339	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	693,232	1,018,952	1,376,842
	<u>\$ 1,693,644</u>	<u>\$ 2,019,364</u>	<u>\$ 2,377,254</u>

YEAR 2017 BUDGET DETAIL
LIBERTY TRIANGLE PHASE B (SERIES 2007) TIF FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
21.50.3301	Interest Earnings	\$ 32	\$ 26	\$ -	\$ -	-
21.80.3810	Transfers In-TIF Triangle Phase A	-	-	-	-	-
22.50.3301	Interest Earnings	-	-	-	-	-
22.50.3302	Interest Earnings-Reserve	-	-	-	-	-
22.80.3810	Transfers In	-	-	-	-	-
29.15.3502	CID Sales Tax Series 2007	659,556	741,704	736,629	823,963	-
83.10.3001	Real Estate Tax	23,812	30,096	32,325	29,831	29,430
83.10.3009	Delinquent Charges	-	1,178	-	-	-
83.10.3029	Sales Tax Transfers	246,805	230,565	258,995	257,111	269,560
83.10.3036	TIF County PILOT-County/School/Hosp	171,718	212,716	239,692	227,723	224,660
83.10.3039	TIF Sales Tax-County Phase B	61,398	62,976	64,138	91,598	94,350
83.15.3505	CID Project B-1	143,330	143,138	151,992	204,760	215,640
83.15.3549	Zoological Sales Tax	8,539	17,454	15,889	12,649	13,480
83.50.3302	Interest Earnings-Reserve	112	129	147	165	150
83.70.3791	Miscellaneous Income	8,994	7,119	8,277	9,400	8,300
TOTALS		\$ 1,324,297	\$ 1,447,101	\$ 1,508,083	\$ 1,657,200	\$ 855,570
EXPENDITURES						
21.70.660.08.5399	Miscellaneous Fees	\$ 800	\$ -	\$ -	\$ -	-
22.70.660.08.5311	Legal Fees	13,165	-	-	-	-
22.70.660.08.5397	Contract Labor	-	683	-	-	-
29.70.660.08.5365	Other Misc Fees-CID Sales Tax	385	455	420	420	-
29.70.660.08.5399	Miscellaneous Fees-CID Sales Tax	143,330	143,138	151,992	251,842	-
83.30.130.08.5341	Administrative Fees	-	-	479	2,428	2,303
83.30.130.08.5365	Reimbursable Fees	-	13,075	3,091	4,640	3,500
83.30.130.08.5399	Miscellaneous Fees	1,756	5,937	5,891	4,121	4,065
83.30.130.24.6001	Bond Principal	165,000	265,000	200,000	210,000	215,000
83.30.130.24.6011	Bond Interest	316,875	307,950	293,275	282,644	271,619
83.30.130.24.6021	Debt Service Fees	2,779	2,491	-	3,684	1,193
TOTALS		\$ 644,091	\$ 738,728	\$ 655,148	\$ 759,779	\$ 497,680

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
2016	5.25%	105,000	142,700.00	105,000	139,943.75	492,643.75	4,785,000
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	-
TOTALS		\$ 3,100,000	\$ 2,691,696.89	\$ 4,740,000	\$ 2,604,809.38	\$ 13,136,506.27	

City of Liberty, Missouri
Triangle TIF Phase A
Fiscal Year 2017

	<u>2015 Actual</u>	<u>2016 Forecast</u>	<u>2017 Budget</u>
Beginning Fund Balance	\$ 1,687,228	\$ 843,631	\$ 802,153
Revenues			
Real Estate Tax-City PILOTS	\$ 31,059	\$ 29,972	\$ 29,970
City Sales Tax	405,600	422,216	429,660
Delinquent Charges	-	1	2
TIF Tax - County PILOTS	230,299	228,802	228,770
TIF Sales Tax - County	57,105	149,500	150,390
Interest Earnings	161	160	180
Zoological Sales Tax	23,294	22,071	21,490
Transfer In	4,435,000	-	-
Total Revenues	<u>\$ 5,182,517</u>	<u>\$ 852,722</u>	<u>\$ 860,462</u>
Expenditures			
Legal Fees	5,000	-	-
Bond Principal	\$ 5,635,000	\$ 785,000	\$ 660,000
Bond Interest	253,319	101,993	86,670
Miscellaneous	-	-	4,182
Administrative Fee	6,903	5,880	2,303
Debt Service Fee	-	1	2
Paying Agent Fees	25,893	1,325	1,325
Cost of Issuance	100,000	-	-
Total Expenditures	<u>\$ 6,026,114</u>	<u>\$ 894,199</u>	<u>\$ 754,482</u>
Revenue Over(Under) Expense	<u>\$ (843,597)</u>	<u>\$ (41,478)</u>	<u>\$ 105,979</u>
Restricted Debt Service Reserve	\$ 443,524	\$ 443,500	\$ 443,500
Restricted Fund For Debt Service Held by City	400,107	358,653	464,632
Ending Fund Balance	<u><u>\$ 843,631</u></u>	<u><u>\$ 802,153</u></u>	<u><u>\$ 908,132</u></u>

YEAR 2017 BUDGET DETAIL
LIBERTY TRIANGLE PHASE A TIF FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
86.10.3001	Real Estate Tax	\$ 34,253	\$ 32,331	\$ 31,059	\$ 29,972	\$ 29,970
86.10.3009	Delinquent Charges	456	-	-	-	-
86.10.3029	Sales Tax Transfers	366,226	377,191	405,600	422,216	429,660
86.10.3036	TIF County Pilots-County/School/Hosp	277,285	198,279	230,299	228,802	228,770
86.10.3038	TIF County Sales Tax-County General	128,008	75,910	57,105	149,500	150,390
86.15.3549	Zoological Sales Tax	13,722	29,076	23,294	22,071	21,490
86.50.3302	Interest Earnings-Bonds	176	176	161	160	180
86.80.3810	Transfer In	-	-	4,435,000	-	-
TOTALS		<u>\$ 820,126</u>	<u>\$ 712,962</u>	<u>\$ 5,182,517</u>	<u>\$ 852,721</u>	<u>\$ 860,460</u>
EXPENDITURES						
86.30.130.08.5311	Legal Fees	\$ -	\$ -	\$ 5,000	\$ -	\$ -
86.30.130.08.5341	Administrative Fees	2,309	5,495	6,903	5,880	2,303
86.30.130.08.5399	Miscellaneous	-	-	-	-	4,182
86.30.130.24.6001	Bond Principal	425,000	560,000	5,635,000	785,000	660,000
86.30.130.24.6011	Bond Interest	339,462	316,350	253,319	101,993	86,670
86.30.130.24.6021	Paying Agent Fees	2,926	4,187	25,893	1,325	1,325
86.30.130.24.6024	Cost of Issuance	-	-	100,000	-	-
TOTALS		<u>\$ 769,697</u>	<u>\$ 886,032</u>	<u>\$ 6,026,114</u>	<u>\$ 894,198</u>	<u>\$ 754,480</u>

City of Liberty, Missouri
Debt Service Schedule
Tax Increment Bonds

Amount Issued: \$4,435,000

Date Issued: May 5, 2015

Purpose: Refunding TIF Series 2004

Year	Interest Rate	March 1		September 1		Total Payment	Bond Balance
		Principal	Interest	Principal	Interest		
							4,435,000
2015	2.700%			500,000	38,584.50	538,584.50	3,935,000
2016	2.700%	315,000	53,122.50	470,000	48,870.00	886,992.50	3,150,000
2017	2.700%	330,000	45,562.50	330,000	41,107.50	746,670.00	2,490,000
2018	2.700%	340,000	36,652.50	340,000	32,062.50	748,715.00	1,810,000
2019	2.700%	350,000	27,472.50	350,000	22,747.50	750,220.00	1,110,000
2020	2.700%	360,000	18,022.50	355,000	13,162.50	746,185.00	395,000
2021	2.700%	320,000	8,370.00	300,000	4,050.00	632,420.00	(225,000)
TOTALS		\$ 2,015,000	\$ 189,202.50	\$ 2,645,000	\$ 200,584.50	\$ 5,049,787.00	

City of Liberty, Missouri
Liberty Commons TIF Project
Fiscal Year 2017

	2015 Actual	2016 Forecast	2017 Budget
Beginning Fund Balance	\$ (16,291)	\$ 17,954,811	\$ 4,006,061
Revenues			
TIF Sales Tax - City	\$ -	\$ 237,150	\$ 668,870
TIF Sales Tax - County	-	83,000	234,120
CID Sales Tax	-	189,700	535,100
Zoological Sales Tax	-	11,860	33,450
TDD Sales Tax	-	189,700	535,100
Interest Earnings-Reserve	547	130,000	2,500
Contributions-Developers	-	-	-
Bond Proceeds	40,157,000	-	-
Total Revenues	\$ 40,157,548	\$ 841,410	\$ 2,009,140
Total Resources	\$ 40,141,257	\$ 18,796,221	\$ 6,015,201
Expenditures			
Project Legal Fees	\$ 395,613	\$ -	\$ -
Administrative Fees	-	540	2,200
TIF Reimbursable Fees	19,413	-	-
Contract Labor	-	-	-
Miscellaneous Fees	-	-	2,000
Developer Reimbursements	20,128,038	12,985,400	-
Debt Service Interest	-	1,804,070	1,804,070
Debt Service Fees	1,500	150	150
Bond Cost of Issuance	1,641,882	-	-
Total Expenditures	\$ 22,186,446	\$ 14,790,160	\$ 1,808,420
Revenue Over(Under) Expense	\$ 17,971,102	\$ (13,948,750)	\$ 200,720
Ending Fund Balance	\$ 17,954,811	\$ 4,006,061	\$ 4,206,781
Less: Capitalized Interest Reserve	3,307,459	1,503,389	-
Debt Service Fund	-	823,215	2,527,324
Debt Service Reserve	2,688,300	2,688,300	2,688,300
Net Ending Fund Balance	\$ 11,959,052	\$ (1,008,843)	\$ (1,008,843)

YEAR 2017 BUDGET DETAIL
LIBERTY COMMONS TIF FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
16.10.3029	Sales Tax Transfers	\$ -	\$ -	\$ -	\$ 237,150	\$ 668,870
16.10.3038	TIF Sales Tax-County	-	-	-	83,000	234,120
16.15.3504	CID Sales Tax	-	-	-	189,700	535,100
16.15.3549	Zoological Sales Tax	-	-	-	11,860	33,450
16.16.3551	TDD Sales Tax	-	-	-	189,700	535,100
16.50.3302	Interest Earnings-Reserve	-	-	547	130,000	2,500
16.70.3671	Contributions-Developers	-	50,000	-	-	-
16.70.3794	Bond Proceeds	-	-	40,157,000	-	-
TOTALS		\$ -	\$ 50,000	\$ 40,157,548	\$ 841,410	\$ 2,009,140
EXPENDITURES						
16.70.675.08.5311	Legal Fees	\$ -	\$ 37,389	\$ 395,613	\$ -	\$ -
16.70.675.08.5341	Administrative Fees	-	-	-	540	2,200
16.70.675.08.5365	Reimbursable Fees	-	28,902	19,413	-	-
16.70.675.08.5397	Contract Labor	-	-	-	-	-
16.70.675.08.5399	Miscellaneous Fees	-	-	-	-	2,000
16.70.675.08.5860	Developer Reimbursement	-	-	20,128,038	12,985,400	-
16.70.675.24.6011	Bond Interest	-	-	-	1,804,070	1,804,070
16.70.675.24.6021	Debt Service Fees	-	-	1,500	150	150
16.70.675.24.6024	Cost of Issuance	-	-	1,641,882	-	-
TOTALS		\$ -	\$ 66,291	\$ 22,186,446	\$ 14,790,160	\$ 1,808,420

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
		Principal	Interest	Interest		Balance
						\$31,065,000
2015		-	-	410,926.77	410,926.77	31,065,000
2016		-	902,034.38	902,034.38	1,804,068.76	31,065,000
2017		-	902,034.38	902,034.38	1,804,068.76	31,065,000
2018		-	902,034.38	902,034.38	1,804,068.76	31,065,000
2019	5.125%	340,000	902,034.38	893,321.88	2,135,356.26	30,725,000
2020	5.125%	415,000	893,321.88	882,687.50	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	-
TOTALS		\$ 31,065,000	\$ 18,713,506.29	\$ 18,222,398.68	\$ 68,000,904.97	

City of Liberty, Missouri
Debt Service Schedule
Tax Increment Bonds

Amount Issued: \$9,095,000

Date Issued: September 9, 2015

Purpose: Liberty Commons Project - Series 2015B

Year	Interest Rate	June 1		December 1	Total Payment	Bond
		Principal	Interest	Interest		Balance
						\$ 9,095,000
2015		-	-	-	-	9,095,000
2016		-	592,690.83	-	592,690.83	9,095,000
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	-
TOTALS		\$ 9,095,000	\$ 23,784,940.83	\$ -	\$ 32,879,940.83	

ENTERPRISE FUNDS

Utilities Department Program Narrative

Mission Statement:

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

Services:

1. Water and Wastewater

- Utilities Production & Treatment Division

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

- Utilities Maintenance (Operations) Division

The Utilities Maintenance Division is responsible for operating, repairing, and maintaining the city's water distribution system consisting of 186 miles of drinking water distribution mains, 1,505 fire hydrants and 3,459 water distribution system valves within the City limits. This Division is also responsible for operating, repairing, and maintaining the collection system consisting of 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 water distribution and collection system infrastructure projects. This Division constructs new infrastructure and replaces failing infrastructure including; water mains, fire hydrants, valves, wastewater collection mains and manholes. This Division assists other Departments with their underground infrastructure projects as well.

Staffing Levels:

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

Position Title	2013	2014	2015	2016	2017 Budget
Collection Manager (Previous Crew Leader)	1	1	1	1	1
Collection Worker I	2	2	2	3	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	0	0	0	1	1
Distribution Manager	1	1	1	1	1
Distribution Worker I	6	6	6	5	5
Distribution Worker II	1	1	1	2	2
Production Manager	1	1	1	1	1
Production Technician	6	6	6	6	5
Treatment Manager	0	0	0	1	1
Treatment Technician	0	0	0	2	4
Utility Worker	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
Administrative Assistant - Utilities	1	1	1	1	1
Total	26	26	26	31	34

Previous Year's Goals and Objectives:

The Utilities Department FY2016 goals and objectives were as follows:

Utilities Production & Treatment Division 2016 Goals:

1. Complete rehabilitation/repair of aerator structure.

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

Update: Completed on schedule with no problems. The rehabilitation actually restored the system to design performance specification, allowing staff to optimize treatment process further.

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: Replaced two actuators with no interruptions in flows.

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: Integral part of the design build team enhancing several parts of the project.

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.

Update: Contract awarded and 4,500 dry tons removed from the east lime storage lagoon.

Utilities Maintenance (Operations) Division 2016 Goals:

1. Continue to implement and streamline UDF program.

Objective: Complete all zones in the UDF program.

Update: District 1, Zone 21, Segment 6 – Completed all discovery in Zone 21. Zone 21 is ready to be flushed.

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

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

Update: To date 18 valves have been found, 6 in the off position.

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

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

Update: To date 27 Hydrants have been repaired or replaced.

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

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

Update: Jetted 6,120 feet, sawed 120,293 feet and televised 6,468 feet in basin 2. Sawed 48,006 feet in basin 3.

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.

Update: No contract labor was required this year due to the purchase of the Rover camera extension by the City.

Utilities Construction Division 2016 Goals:

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

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

Update: Two major projects were completed in 2016.

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

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

Update: Liberty Triangle Water Line and Missouri St Water Line replacement completed in 2016. Assisted Distribution and Collections with repair work.

3. Provide a safe working environment for each and every project in 2016.

Objective: To follow safety programs and maintain safety equipment.

Update: Training and Safety equipment provided to staff.

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: Staff makes sure existing utilities are excavated with care.

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

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

Update: Project completed in late Spring 2016.

6. Replace 6" Water Line on Missouri St.

Objective: Spring 2016 Start.

Update: Completed in late Summer 2016.

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

Objective: Summer 2016 Start.

Update: Project started in Fall of 2016. Will be completed in Spring 2017.

FY2017 Goals and Objectives:

The Utilities Department FY2017 strategic goals and objectives include the following:

Utilities Production & Treatment Division 2017 Goals:

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

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

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

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

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

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

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

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

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

Objective: Achieve understanding and efficiency in plant procedures.

Utilities Maintenance (Operations) Division 2017 Goals:

1. Continue to implement and streamline UDF program.

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

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 implement a yearly root control program.

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

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

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

Utilities Construction Division 2017 Goals:

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

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

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

Objective: Spring 2017 Completion.

6. Replace the Liberty Landing Aerial Sewer Crossing.

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

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

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

8. Begin Nashua Rd 16" Valve Replacement.

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

City of Liberty
Water Operating and Water Capital Funds
Fiscal Year 2017

	2015 Actual	2016 Forecast	2017 Budget
Rate Increase	2.00%	6.90%	6.90%
Income			
User Fee Income	\$ 4,703,978	\$ 5,274,141	\$ 5,458,580
Interest Earnings	4,062	6,134	6,810
Other Income	76,390	245,662	91,790
Capital Contributions - Non Cash	59,305	-	-
Total Income	<u>4,843,736</u>	<u>5,525,937</u>	<u>5,557,180</u>
Operating Expense			
Total Expense	6,284,363	5,260,037	6,784,260
Less: Interest Expense	91,744	75,250	61,520
Less: Depreciation/Amortization	1,197,678	1,300,000	1,400,000
Less: Capital	1,183,500	244,000	1,317,000
Total Operating Expense	<u>3,811,440</u>	<u>3,640,787</u>	<u>4,005,740</u>
Operating Income	<u>1,032,296</u>	<u>1,885,150</u>	<u>1,551,440</u>
Operating Income For Ratio Calculation	<u>972,991</u>	<u>1,885,150</u>	<u>1,551,440</u>
Total Debt and Interest	<u>561,000</u>	<u>559,510</u>	<u>561,261</u>
Debt Ratio	173%	337%	276%
Ending Combined Cash	<u>1,243,356</u>	<u>1,744,139</u>	<u>1,202,418</u>
45 Days Cash Outflow	627,125	484,525	660,114
WATER FUND OPERATIONS			
Total Operating Revenue	<u>\$ 4,843,736</u>	<u>\$ 5,525,937</u>	<u>\$ 5,557,180</u>
Operating Expenses			
Total Finance Utility Billing	302,070	316,009	344,740
Total Water System Maintenance	980,942	923,665	991,220
Total Water Supply and Processing	2,193,040	1,993,500	2,250,310
Total Water Administration	335,388	407,613	419,470
Total Water Operating Expenses	<u>3,811,440</u>	<u>3,640,787</u>	<u>4,005,740</u>
Revenue Favorable/(Unfavorable) to Expenses	<u>1,032,296</u>	<u>1,885,150</u>	<u>1,551,440</u>
Total Cash Inflow	<u>4,784,431</u>	<u>5,525,937</u>	<u>5,557,180</u>
Total Cash Outflow	<u>5,086,685</u>	<u>3,960,037</u>	<u>5,384,260</u>
Total Cash Generated/(Consumed) Before Debt Service	<u>(302,255)</u>	<u>1,565,900</u>	<u>172,920</u>
Total Debt Service Principal	<u>455,000</u>	<u>470,000</u>	<u>485,000</u>
Cash Inflow Favorable/(Unfavorable) to Cash Outflow	<u>(757,255)</u>	<u>1,095,900</u>	<u>(312,080)</u>

City of Liberty
Water Operating and Water Capital Funds
Fiscal Year 2017

	2015 Actual	2016 Forecast	2017 Budget
WATER CAPITAL FUND			
Beginning Cash Balance	\$ 777,294	\$ 1,559,303	\$ 949,196
Revenues			
Transfers In from Water Operating	939,500	-	1,073,000
Interest	4,639	3,537	-
Federal Grants	14,781	-	-
Sale of Public Property	-	16,000	-
Infrastructure Maintenance Fee	244,000	244,000	244,000
Total Revenues	1,202,920	263,537	1,317,000
Capital Outlay Expenses			
Principal	-	-	15,800
Engineering Design	95,624	149,200	60,000
Construction Contract	270,356	431,751	955,000
Vehicles	-	162,040	-
Building Improvements	-	-	-
Capital Equipment	54,930	115,653	41,900
Computer Software	-	15,000	-
Capital Equipment	-	-	-
Engineering Design	-	-	-
Construction Contract	-	-	-
Infra Maintenance Fee Projects	-	-	-
Total Expenses	420,910	873,644	1,072,700
Infrastructure Maintenance Fee Projects			
Water Meters	-	-	488,000
	-	-	488,000
TOTAL - ALL CAPITAL EXPENSES	420,910	873,644	1,560,700
Capital Fund Income/(Loss)	782,009	(610,107)	(243,700)
Ending Cash Balance	\$ 1,559,303	\$ 949,196	\$ 705,496

YEAR 2017 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
90.50.3301	Interest Earnings	\$ 4,662	\$ 4,990	\$ 3,040	\$ 4,601	\$ 5,020
90.50.3302	Interest Earnings-1998 Bond	673	877	1,022	1,533	1,790
90.70.3641	Sale of Public Property	3,528	2,363	-	-	-
90.70.3661	Reimbursed Expense	765	-	-	-	-
90.70.3721	Insurance Settlement	-	-	-	-	-
90.70.3786	Sales Tax Discount	1,668	1,737	1,707	1,540	1,790
90.70.3791	Miscellaneous Income	2,165	15,754	4,215	1,419	2,000
90.70.3794	Bond Proceeds	(0.41)	-	-	-	-
90.70.3999	Capital Contributions	276,174	31,348	59,305	-	-
90.90.3901	Metered Sales	4,379,050	4,314,102	4,258,361	4,828,000	5,006,640
90.90.3911	Tank Sales	704	506	111	1,024	-
90.90.3921	Sale for Resale	159,331	152,380	145,388	142,157	150,000
90.90.3931	Penalties	54,582	53,210	52,111	55,760	57,940
90.90.3941	Miscellaneous Service	37,398	32,309	20,106	14,660	18,000
90.90.3951	Rental Income	-	7,813	14,365	-	-
90.90.3961	Water Taps	19,005	17,168	12,634	68,925	20,000
90.90.3966	Infrastructure Maintenance Fee	245,910	246,641	248,008	247,200	244,000
90.90.3971	System Development Charge	71,914	22,631	23,363	159,118	50,000
TOTALS		\$ 5,257,529	\$ 4,903,828	\$ 4,843,736	\$ 5,525,937	\$ 5,557,180

EXPENSES

UTILITY BILLING

90.30.133.02.4001	Salaries	\$ 93,382	\$ 103,137	\$ 110,701	\$ 117,812	\$ 125,150
90.30.133.02.4002	Part-time	-	-	240	7,053	-
90.30.133.02.4004	Overtime	770	1,075	2,557	2,624	4,120
90.30.133.02.4015	Opt Out (Health Insurance)	157	-	394	921	870
90.30.133.02.4017	Health Insurance Rebate	-	-	-	-	-
90.30.133.02.4018	Health Savings Account	164	395	445	1,622	3,270
90.30.133.02.4101	Social Security	6,844	7,681	8,328	9,808	10,210
90.30.133.02.4102	LAGERS Retirement Program	8,719	10,108	9,743	9,112	12,670
90.30.133.02.4104	Workers Compensation	1,666	2,456	2,225	2,493	3,180
90.30.133.02.4105	Health Insurance	22,086	29,369	33,139	31,063	31,980
90.30.133.02.4106	Life Insurance	67	74	71	65	50
90.30.133.02.4107	Dental Insurance	1,154	1,220	1,487	1,202	1,410
90.30.133.02.4112	Vision Insurance	160	146	225	238	270
90.30.133.02.4116	Disability Insurance	113	120	109	129	120
90.30.133.04.5001	General Supplies	1,627	2,820	2,808	2,000	2,000
90.30.133.04.5120	Outside Printing	2,795	13,069	13,885	16,000	16,000
90.30.133.06.5210	Training Travel	123	166	506	-	1,500
90.30.133.06.5251	Registration Fees	-	-	-	300	300
90.30.133.08.5311	Legal Fees	-	-	-	-	-
90.30.133.08.5346	Financial Services	33,245	40,265	42,598	45,000	45,000
90.30.133.08.5371	Advertising	60	148	-	-	-
90.30.133.08.5397	Contract Labor	5,839	1,630	19,278	-	-
90.30.133.08.5399	Miscellaneous Fees	5,447	1,446	666	801	900
90.30.133.12.5453	Mobile Phones	1,412	2,386	4,285	5,125	5,130
90.30.133.14.5521	Vehicle Fuel	3,021	2,587	1,708	1,613	2,000
90.30.133.14.5541	Vehicle Maintenance	4,817	945	1,463	1,288	2,000
90.30.133.14.5591	Software Maintenance	11,036	10,458	1,554	3,151	10,000
90.30.133.16.5711	Property Insurance	84	101	107	107	110
90.30.133.16.5715	Casualty Insurance	806	794	743	567	750
90.30.133.18.5601	Minor Equipment	1,089	969	-	-	1,500
90.30.133.38.5801	Over/Short	(10)	101	23	-	100

YEAR 2017 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
UTILITY BILLING (continued)						
90.30.133.38.5803	Meeting Expense	-	44	22	52	50
90.30.133.38.5805	Uncollectible Accounts	15,660	15,450	9,167	25,000	25,000
90.30.133.38.5808	Postage	13,141	27,550	32,885	30,253	35,000
90.30.133.38.5811	Membership Dues	78	52	91	110	100
90.30.133.38.5812	Clothing Expenses	745	708	618	500	500
90.30.133.38.5817	Damage Claims	-	-	-	-	3,500
90.30.133.38.5989	Miscellaneous Expenses	156	-	-	-	-
TOTAL UTILITY BILLING		\$ 236,453	\$ 277,470	\$ 302,070	\$ 316,009	\$ 344,740

YEAR 2017 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
WATER SYSTEM MAINTENANCE						
90.70.801.02.4001	Salaries	\$ 265,219	\$ 357,837	\$ 380,028	\$ 428,530	\$ 439,080
90.70.801.02.4004	Overtime	20,911	30,227	30,993	39,729	46,350
90.70.801.02.4015	Opt Out (Health Insurance)	2,474	3,492	3,496	-	-
90.70.801.02.4017	Health Insurance Rebate	-	-	-	-	-
90.70.801.02.4018	Health Savings Account	372	897	1,621	5,377	8,280
90.70.801.02.4099	Contra Salaries & Benefits	-	-	(3,007)	-	-
90.70.801.02.4101	Social Security	20,923	28,208	30,290	35,532	37,770
90.70.801.02.4102	LAGERS Retirement Program	26,583	36,792	32,502	37,800	46,900
90.70.801.02.4104	Workers Compensation	14,212	24,169	27,975	31,751	30,830
90.70.801.02.4105	Health Insurance	60,462	93,527	88,604	103,873	111,350
90.70.801.02.4106	Life Insurance	144	216	191	261	190
90.70.801.02.4107	Dental Insurance	3,258	4,722	4,588	5,501	6,290
90.70.801.02.4112	Vision Insurance	656	1,124	856	1,021	1,260
90.70.801.02.4116	Disability Insurance	346	467	342	380	350
90.70.801.04.5001	General Supplies	10,629	4,831	6,192	5,872	7,000
90.70.801.04.5010	Chemicals	698	1,223	713	405	1,000
90.70.801.04.5011	Water Meters	107,990	57,369	56,054	32,649	-
90.70.801.04.5012	Fire Hydrants	72,805	65,936	17,265	1,042	10,000
90.70.801.04.5015	Mains & Lines Supplies	49,926	35,554	19,591	-	-
90.70.801.04.5018	Small Tools	3,863	4,141	4,138	2,957	3,000
90.70.801.06.5259	Training Costs	2,564	4,740	2,312	1,060	1,500
90.70.801.08.5305	Missouri One Call Fee	5,768	6,044	6,517	7,701	3,000
90.70.801.08.5397	Contract Labor	81,784	57,229	41,417	48,751	54,000
90.70.801.08.5399	Miscellaneous Fees	-	70	-	-	-
90.70.801.12.5401	Electric	7,250	6,042	7,081	6,503	-
90.70.801.12.5421	Natural Gas	3,171	2,797	3,025	2,312	3,100
90.70.801.12.5453	Mobile Phones	2,627	3,253	3,802	3,648	4,500
90.70.801.14.5501	Overlay Program	5,000	-	-	-	3,000
90.70.801.14.5521	Vehicle Fuel	21,348	24,521	19,450	15,819	20,000
90.70.801.14.5532	Mains & Lines Maintenance	50,852	72,860	130,394	37,571	80,000
90.70.801.14.5541	Vehicle Maintenance	52,050	23,962	22,589	28,811	20,000
90.70.801.14.5559	Misc Equipment Maintenance	2,602	1,726	2,597	2,959	6,000
90.70.801.14.5571	Building Maintenance	13,450	6,212	7,421	2,961	3,000
90.70.801.14.5591	Software Maintenance	-	-	30	11,640	11,640
90.70.801.16.5715	Casualty Insurance	574	568	500	390	500
90.70.801.16.5722	Auto Deductible	-	5,844	-	-	-
90.70.801.18.5601	Minor Equipment	6,755	5,246	9,811	3,534	10,700
90.70.801.18.5603	Minor Software	-	-	-	-	-
90.70.801.18.5611	Equipment Rental	2,677	7,389	7,899	6,807	7,500
90.70.801.24.6016	Lease Interest - Dump Truck	-	-	-	-	750
90.70.801.24.6018	Debt Service Interest	-	-	-	440	780
90.70.801.38.5811	Membership Dues	202	691	823	310	800
90.70.801.38.5812	Clothing Expenses	4,238	5,814	7,555	4,501	5,000
90.70.801.38.5813	Protective Clothing	6,282	7,205	5,287	5,267	5,800
TOTAL WATER SYSTEM MAINTENANCE		\$ 930,664	\$ 992,942	\$ 980,942	\$ 923,665	\$ 991,220

YEAR 2017 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
WATER SUPPLY AND PROCESSING						
90.70.802.02.4001	Salaries	\$ 432,994	\$ 390,331	\$ 373,236	\$ 386,775	\$ 391,340
90.70.802.02.4004	Overtime	22,144	19,745	24,485	13,650	9,630
90.70.802.02.4015	Opt Out (Health Insurance)	3,201	2,619	1,748	1,167	-
90.70.802.02.4018	Health Savings Account	993	1,303	1,467	-	-
90.70.802.02.4101	Social Security	33,226	30,005	28,778	29,857	30,680
90.70.802.02.4102	LAGERS Retirement Program	43,457	40,379	37,914	33,327	38,100
90.70.802.02.4104	Workers Compensation	13,515	17,967	22,079	24,632	23,370
90.70.802.02.4105	Health Insurance	74,987	80,856	81,490	90,482	107,770
90.70.802.02.4106	Life Insurance	188	183	177	177	150
90.70.802.02.4107	Dental Insurance	4,366	4,298	4,368	4,581	5,500
90.70.802.02.4112	Vision Insurance	1,086	1,132	1,113	1,160	1,300
90.70.802.02.4116	Disability Insurance	293	305	315	333	330
90.70.802.04.5001	General Supplies	4,628	5,719	3,961	3,987	4,000
90.70.802.04.5008	Building Maintenance	1,021	586	146	443	1,000
90.70.802.04.5009	Maintenance Materials	10,604	8,320	8,967	5,899	6,000
90.70.802.04.5010	Chemicals	279,838	285,421	277,500	231,550	250,000
90.70.802.04.5014	Lab Supplies	31,589	27,830	29,212	22,191	22,000
90.70.802.04.5018	Minor Tools	3,698	3,266	3,068	4,364	5,000
90.70.802.06.5210	Training Travel	207	0.20	60	591	400
90.70.802.06.5251	Registration Fees	-	-	-	274	1,000
90.70.802.06.5259	Training Costs	2,729	558	1,241	2,894	3,000
90.70.802.08.5342	Outside Engineering	17,350	-	-	-	30,000
90.70.802.08.5343	Lee Chemical Operation	1,712	2,850	-	-	6,000
90.70.802.08.5345	Misc Fees-Lee Chemical	39,548	56,790	125,429	54,725	120,000
90.70.802.08.5365	Lab Fees	19,348	18,418	14,022	16,965	20,000
90.70.802.08.5370	Lime Sludge Disposal Fees	115,322	154,240	382,001	350,000	350,000
90.70.802.08.5390	Water Purchases-Kansas City	136,407	127,494	115,043	118,894	140,000
90.70.802.08.5397	Contract Labor	7,622	47,546	45,082	22,084	30,000
90.70.802.08.5399	Miscellaneous Fees	30,658	29,985	11,572	8,541	20,000
90.70.802.12.5401	Electric	340,374	274,375	296,465	269,219	300,000
90.70.802.12.5413	Electric-Lee Chemical	7,370	8,576	7,517	1,402	2,000
90.70.802.12.5421	Natural Gas	5,166	7,871	9,083	6,327	8,000
90.70.802.12.5453	Mobile Phones	4,295	4,058	4,494	4,769	5,000
90.70.802.14.5521	Vehicle Fuel	7,005	5,656	3,766	3,038	5,000
90.70.802.14.5534	Water Plant Maintenance	148,720	143,941	49,012	45,457	70,000
90.70.802.14.5535	Well Field Maintenance	65,873	66,083	73,123	65,621	70,000
90.70.802.14.5537	Water Towers Maintenance	16,665	75,532	65,682	66,349	70,000
90.70.802.14.5541	Vehicle Maintenance	12,838	1,560	1,677	4,655	4,000
90.70.802.14.5559	Misc Equipment Maintenance	19,234	16,507	2,869	11,192	10,000
90.70.802.14.5571	Building Maintenance	9,310	6,756	4,838	663	2,500
90.70.802.14.5591	Software Maintenance	5,493	11,220	20,112	15,213	16,000
90.70.802.16.5711	Property Insurance	34,672	37,912	38,597	41,296	42,640
90.70.802.18.5601	Minor Equipment	10,752	21,098	16,866	14,132	15,000
90.70.802.18.5611	Equipment Rental	-	-	-	7,000	8,000
90.70.802.38.5811	Membership Dues	289	71	236	287	600
90.70.802.38.5812	Clothing Expenses	9,577	2,377	1,931	4,064	3,000
90.70.802.38.5813	Protective Clothing	2,234	4,594	1,071	3,273	2,000
90.70.802.38.5989	Miscellaneous Expense	42	908	1,225	-	-
TOTAL WATER SUPPLY AND PROCESSING		\$ 2,032,639	\$ 2,047,239	\$ 2,193,040	\$ 1,993,500	\$ 2,250,310

YEAR 2017 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
WATER ADMINISTRATION						
90.70.803.02.4001	Salaries	\$ 117,125	\$ 107,040	\$ 174,029	\$ 174,267	\$ 173,600
90.70.803.02.4004	Overtime	-	262	-	500	1,030
90.70.803.02.4015	Opt Out (Health Insurance)	-	-	420	420	420
90.70.803.02.4017	Health Insurance Rebate	30	-	-	-	-
90.70.803.02.4018	Health Savings Account	265	689	1,630	2,056	2,750
90.70.803.02.4101	Social Security	8,614	7,862	12,858	13,148	13,390
90.70.803.02.4102	LAGERS Retirement Program	10,982	10,515	15,242	14,656	16,630
90.70.803.02.4104	Worker's Compensation	1,068	548	636	666	600
90.70.803.02.4105	Health Insurance	12,301	14,210	19,395	20,181	24,950
90.70.803.02.4106	Life Insurance	39	41	53	49	40
90.70.803.02.4107	Dental Insurance	685	861	1,260	1,317	1,590
90.70.803.02.4112	Vision Insurance	159	223	312	317	390
90.70.803.02.4116	Disability Insurance	82	94	130	131	110
90.70.803.02.4150	Pension Expense	-	-	(35,835)	-	-
90.70.803.04.5001	General Supplies	563	103	30	-	200
90.70.803.04.5120	Outside Printing & Supplies	-	-	-	-	1,000
90.70.803.06.5210	Training Travel	2,797	288	1,370	-	750
90.70.803.06.5251	Registration Fees	388	-	50	-	750
90.70.803.06.5259	Training Costs	379	-	-	-	-
90.70.803.08.5319	Distribution System Study	-	-	-	-	-
90.70.803.08.5361	Recording Fees	-	-	162	-	-
90.70.803.08.5346	Financial Services	686	-	-	-	-
90.70.803.08.5385	Overhead Fees-General Fund	141,700	141,700	141,700	141,700	141,700
90.70.803.12.5453	Mobile Phones	-	32	-	-	800
90.70.803.14.5559	Misc Equipment Maintenance	-	-	-	4,296	5,000
90.70.803.16.5715	Casualty Insurance	469	463	426	-	-
90.70.803.18.5601	Minor Equipment	-	-	-	-	300
90.70.803.38.5811	Membership Dues	2,376	118	1,523	3,909	3,470
90.70.803.44.8002	Amortization Expense	29,049	-	-	30,000	30,000
90.70.803.44.8004	Loss on Sale of Assets	-	4,786	-	-	-
TOTALS		\$ 329,756	\$ 289,836	\$ 335,388	\$ 407,613	\$ 419,470
90.70.803.24.6011	Bond Interest	98,853	99,796	90,831	73,500	59,390
90.70.803.24.6016	Lease Interest-Dump Truck	-	-	-	750	1,130
90.70.803.24.6021	Bond Service Fees	895	463	914	1,000	1,000
90.70.803.24.6024	Cost of Issuance	1,782	-	-	-	-
TOTALS		\$ 101,530	\$ 100,259	\$ 91,744	\$ 75,250	\$ 61,520
90.70.803.42.5999	Transfers Out-Other	1,184,004	1,187,620	1,183,500	244,000	1,317,000
90.70.803.44.8001	Depreciation Expense	1,015,988	1,096,835	1,197,678	1,300,000	1,400,000
TOTALS		\$ 2,199,992	\$ 2,284,455	\$ 2,381,178	\$ 1,544,000	\$ 2,717,000
TOTAL WATER ADMINISTRATION		\$ 2,631,278	\$ 2,674,550	\$ 2,808,311	\$ 2,026,863	\$ 3,197,990
GRAND TOTAL WATER OPERATING EXPENSES		\$ 5,831,034	\$ 5,992,201	\$ 6,284,363	\$ 5,260,037	\$ 6,784,260

YEAR 2017 BUDGET DETAIL

WATER CAPITAL

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUE						
94.25.3078	Water Protection Grant	\$ -	\$ 10,690	\$ 14,781	\$ -	\$ -
94.50.3301	Interest Earnings	2,081	2,753	4,639	3,537	-
94.70.3641	Sale of Public Property	12,250	20,270	-	16,000	-
94.70.3794	Bond Proceeds	96,384	-	-	-	-
94.80.3810	Transfers In-Water Operating	893,620	993,620	939,500	-	1,073,000
94.80.3819	Transfers In-Infrastructure Maint. Fee	194,000	194,000	244,000	244,000	244,000
TOTAL REVENUE		<u>\$ 1,198,335</u>	<u>\$ 1,221,333</u>	<u>\$ 1,202,920</u>	<u>\$ 263,537</u>	<u>\$ 1,317,000</u>
EXPENSES						
SYSTEM MAINTENANCE						
94.70.801.24.6008	Principal -Special Obligation	\$ -	\$ -	\$ -	\$ -	\$ 15,800
94.70.801.36.7101	Vehicles	-	-	-	162,040	-
94.70.801.36.7201	Capital Equipment	-	-	-	20,597	31,900
94.70.801.36.7203	Computer Software	-	-	-	15,000	-
94.70.801.36.7402	Building Improvements	-	-	-	-	-
94.70.801.36.7501	Engineering Design	-	-	31,085	143,739	60,000
94.70.801.36.7510	Construction Contract	-	-	82,925	196,501	455,000
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,010</u>	<u>\$ 537,877</u>	<u>\$ 562,700</u>
WATER TREATMENT						
94.70.802.36.7201	Capital Equipment	\$ -	\$ -	\$ 54,930	\$ 95,056	\$ 10,000
94.70.802.36.7501	Engineering Design	-	-	64,539	5,461	-
94.70.802.36.7510	Construction Contract	-	-	187,431	235,250	500,000
94.70.802.36.7537	Infrastructure Maint. Fee Projects	-	-	-	-	488,000
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 306,900</u>	<u>\$ 335,767</u>	<u>\$ 998,000</u>
TOTAL EXPENSES		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 420,910</u>	<u>\$ 873,644</u>	<u>\$ 1,560,700</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 Interest	October 1 Principal	October 1 Interest	Total Payment	Bond Balance
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
2016	3.000%	36,743.13	470,000	36,743.13	543,486.26	2,535,000
2017	3.000%	29,693.13	485,000	29,693.13	544,386.26	2,050,000
2018	1.750%	22,418.13	500,000	22,418.13	544,836.26	1,550,000
2019	2.100%	18,043.13	505,000	18,043.13	541,086.26	1,045,000
2020	2.375%	12,740.63	515,000	12,740.63	540,481.26	530,000
2021	2.500%	6,625.00	530,000	6,625.00	543,250.00	-
TOTALS		<u>\$ 276,767.54</u>	<u>\$ 4,335,000</u>	<u>\$ 362,437.15</u>	<u>\$ 4,974,204.69</u>	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$117,000

Date Issued: December 19, 2013

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

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payments	Bond Balance
2013						\$ 117,000
2014	3.00%	1,579.50	17,000	1,755	20,334.50	100,000
2015	3.00%	1,500.00	25,000	1,500	28,000.00	75,000
2016	3.00%	1,125.00	25,000	1,125	27,250.00	50,000
2017	3.00%	750.00	25,000	750	26,500.00	25,000
2018	3.00%	375.00	25,000	375	25,750.00	-
TOTALS		<u>\$ 5,329.50</u>	<u>\$ 117,000</u>	<u>\$ 5,505</u>	<u>\$ 127,834.50</u>	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$34,406

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - 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
2016	3.00%	439	3,255	439	4,133	26,036
2017	3.00%	391	3,371	391	4,153	22,665
2018	3.00%	340	3,487	340	4,167	19,178
2019	3.00%	288	3,603	288	4,179	15,575
2020	3.00%	234	3,719	234	4,187	11,856
2021	3.00%	178	3,836	178	4,192	8,020
2022	3.00%	120	3,952	120	4,192	4,068
2023	3.00%	61	4,068	61	4,190	-
TOTALS		\$ 3,003	\$ 34,406	\$ 3,055	\$ 40,464	

City of Liberty, Missouri
Debt Service Schedule
Lease Purchase Agreement

Amount Issued: \$81,213

Date Issued: December 22, 2016

Purpose: F350, F750, SCADA Design
50% Water, 50% Sewer Vehicles - 100% Scada

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payment	Bond Balance
2016						103,924.40
2017	1.63%	748.17	17,547.27	846.98	19,142.42	86,377.13
2018	1.63%	703.97	19,194.92	703.97	20,602.86	67,182.21
2019	1.63%	547.54	22,394.07	547.54	23,489.14	44,788.14
2020	1.63%	365.02	22,394.07	365.02	23,124.12	22,394.07
2021	1.63%	182.51	22,394.07	182.51	22,759.09	(0.00)
TOTALS		<u>2,547.21</u>	<u>103,924.40</u>	<u>2,646.03</u>	<u>109,117.64</u>	

City of Liberty
Wastewater Operating and Wastewater Capital Funds
Fiscal Year 2017

WASTEWATER FUND	2015 Actual	2016 Forecast	2017 Budget
Proposed Rate Increase	5.92%	5.92%	5.92%
Operating Fund			
User Fee Income	\$ 7,757,064	\$ 8,268,405	\$ 8,746,960
Interest Earnings	138,977	133,850	120,360
Other Income	2,434	154	-
Contributed Capital - Non Cash	188,728	-	-
Total Operating Income	<u>8,087,203</u>	<u>8,402,409</u>	<u>8,867,320</u>
Total Expense	8,825,930	8,642,926	9,439,630
Less: Interest Expense	349,764	243,578	1,059,970
Less: Depreciation/Amortization	839,994	850,000	2,850,000
Less: Capital	980,000	-	1,088,000
Total Operating Expense	<u>6,656,172</u>	<u>7,549,348</u>	<u>4,441,660</u>
Operating Income	<u>1,431,031</u>	<u>853,061</u>	<u>4,425,660</u>
Operating Income for Ratio Calculation	<u>1,242,303</u>	<u>853,061</u>	<u>4,425,660</u>
Total Debt and Interest	<u>966,464</u>	<u>860,278</u>	<u>3,269,970</u>
Bond Ratio	129%	99%	135%
Ending Combined Cash After R&R Replacement Fund Escrow	<u>1,966,450</u>	<u>1,619,064</u>	<u>1,298,760</u>
45 days Cash Outflow - Excludes Principal Costs	\$ 984,567	\$ 960,772	\$ 812,420

WASTEWATER OPERATING FUND	2015 Actual	2016 Forecast	2017 Budget
Total Operating Revenue	<u>\$ 7,832,979</u>	<u>\$ 8,284,210</u>	<u>\$ 8,284,210</u>
Operating Expenses			
Total Finance Utility Billing Expenses	401,500	399,820	399,820
Total Wastewater System Maintenance Expenses	651,188	758,270	758,270
Total Wastewater Treatment Expenses	5,215,656	5,488,670	5,488,670
Total Wastewater Administration Expenses	2,561,863	1,497,420	1,497,420
Total Wastewater Expenses	<u>8,830,207</u>	<u>8,144,180</u>	<u>8,144,180</u>
Revenue Favorable/(Unfavorable) to Expenses	<u>(997,228)</u>	<u>140,030</u>	<u>140,030</u>
Total Cash Inflow	<u>7,827,119</u>	<u>8,278,350</u>	<u>8,278,350</u>
Total Cash Outflow	<u>8,015,997</u>	<u>7,329,180</u>	<u>7,329,180</u>
Total Debt Service Principal	<u>600,190</u>	<u>616,340</u>	<u>616,340</u>
Cash Inflow Favorable/(Unfavorable) to Cash Outflow	<u>\$ (789,068)</u>	<u>\$ 332,830</u>	<u>\$ 332,830</u>

City of Liberty
Wastewater Operating and Wastewater Capital Funds
Fiscal Year 2017

WASTEWATER CAPITAL FUND	2015 Actual	2016 Forecast	2017 Budget
Beginning Cash Balance	\$ 730,760	\$ 1,471,318	\$ 1,131,154
Revenues			
Bond Revenues	-	160,000	-
Transfers In	980,000	-	1,088,000
Sale of Public Property	6,500	16,000	-
Interest	4,947	11,029	-
Total Revenues	<u>991,447</u>	<u>187,029</u>	<u>1,088,000</u>
Expenses			
Principal - Special Obligation	-	-	68,000
Transfer into WWTP Capital	-	162,824	430,000
Vehicles	85,934	205,571	35,000
Capital Equipment	70,327	28,648	123,000
Computer Software	-	15,000	20,000
Engineering Design	1,497	65,150	30,000
Plant Capital Replacements	-	-	210,000
Construction Contract	93,131	50,000	350,000
Total Capital Expenses	<u>250,889</u>	<u>527,193</u>	<u>1,266,000</u>
Ending Cash Balance	<u>\$ 1,471,318</u>	<u>\$ 1,131,154</u>	<u>\$ 953,154</u>

WASTEWATER TREATMENT FACILITY FUND	2015 Actual	2016 Forecast	2017 Budget
Beginning Cash Balance	\$ (2,637,834)	\$ (1,339,218)	\$ (1,186,285)
Revenues			
Interest	-	71,521	-
Transfer In from Wastewater Capital	-	81,412	430,000
SRF Grant Reimbursement	18,496,528	31,235,439	32,915,347
Total Income	<u>18,496,528</u>	<u>31,388,372</u>	<u>33,345,347</u>
Expenses			
Engineering	505	277	-
Builders Risk Insurance	45,219	-	-
2014 Costs	-	-	-
Consulting	272,176	338,300	-
Cost of Issuance	546,673	540,892	-
Capitalized Interest	71,520	-	-
Payback of 2013 and Prior Year Costs to Capital	-	-	-
Construction Engineering	-	-	30,611,870
Construction	16,261,819	30,355,970	-
Total Expenses	<u>17,197,912</u>	<u>31,235,439</u>	<u>30,611,870</u>
Ending Cash Balance	<u>\$ (1,339,218)</u>	<u>\$ (1,186,285)</u>	<u>\$ 1,547,192</u>

YEAR 2017 BUDGET DETAIL
WASTEWATER OPERATING

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
92.50.3301	Interest Earnings	\$ 2,585	\$ 5,074	\$ 4,628	\$ 9,565	\$ 3,000
92.50.3302	Interest Earnings-Bonds	3,288	3,374	2,764	924	500
92.50.3305	Interest-Facility Reserve	342	433	436	633	600
92.50.3308	Interest-Adv for Construction	25	34	28	47	50
92.50.3317	Interest Earnings-SRF	147,246	139,307	131,098	122,564	116,110
92.50.3320	Interest Earnings-SRF Rebate	14	14	23	117	100
92.70.3661	Reimbursed Expense	(1)	-	-	-	-
92.70.3671	Contributions-Facility Replacement	5,863	5,863	5,863	-	-
92.70.3721	Insurance Settlement	-	-	-	-	-
92.70.3791	Miscellaneous Income	-	243	2,434	154	-
92.70.3794	Bond Proceeds	(0.41)	-	-	-	-
92.70.3999	Capital Contributions	334,925	43,972	182,865	-	-
92.90.3901	Wastewater Charges	7,272,790	7,368,777	7,643,195	8,110,853	8,591,020
92.90.3902	Wastewater Surcharges	29,793	6,061	10,057	7,811	-
92.90.3931	Penalties	94,932	95,233	99,655	104,741	110,940
92.90.3975	Wastewater Connection Fee	28,731	8,479	4,158	45,000	45,000
TOTALS		<u>\$ 7,920,533</u>	<u>\$ 7,676,865</u>	<u>\$ 8,087,203</u>	<u>\$ 8,402,409</u>	<u>\$ 8,867,320</u>

YEAR 2017 BUDGET DETAIL
WASTEWATER OPERATING

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
EXPENSES						
WASTEWATER UTILITY BILLING						
92.30.134.02.4001	Salaries	\$ 123,280	\$ 131,590	\$ 141,128	\$ 150,321	\$ 159,650
92.30.134.02.4001	Part-time				\$ 624	
92.30.134.02.4004	Overtime	980	1,368	3,254	2,795	4,120
92.30.134.02.4015	Opt Out (Health Insurance)	198	-	-	1,160	1,100
92.30.134.02.4017	Health Insurance Rebate	-	-	496	-	-
92.30.134.02.4018	Health Savings Account	208	502	566	2,078	4,190
92.30.134.02.4101	Social Security	9,048	9,800	10,593	11,831	12,930
92.30.134.02.4102	LAGERS Retirement Program	11,136	12,899	12,431	11,794	16,060
92.30.134.02.4104	Workers Compensation	1,999	3,080	2,763	3,282	4,310
92.30.134.02.4105	Health Insurance	28,199	37,483	42,320	39,678	40,830
92.30.134.02.4106	Life Insurance	86	94	90	81	60
92.30.134.02.4107	Dental Insurance	1,473	1,556	1,899	1,540	1,800
92.30.134.02.4112	Vision Insurance	205	186	287	304	340
92.30.134.02.4116	Disability Insurance	144	154	140	162	150
92.30.134.04.5001	General Supplies	1,176	1,030	1,436	1,417	2,000
92.30.134.04.5011	Meter Supplies	-	-	19,413	-	-
92.30.134.04.5120	Outside Printing	5,383	12,861	13,627	16,000	16,000
92.30.134.06.5210	Training Travel	-	211	562	-	1,000
92.30.134.06.5251	Registration Fees	-	-	-	-	500
92.30.134.08.5311	Legal Fees	-	-	-	-	250
92.30.134.08.5346	Financial Services	44,943	54,204	57,638	60,000	60,000
92.30.134.08.5371	Advertising	20	148	-	-	-
92.30.134.08.5397	Contract Labor	5,839	1,180	19,278	-	2,500
92.30.134.08.5399	Miscellaneous Fees	1,219	1,293	952	468	500
92.30.134.12.5453	Mobile Phones	-	-	-	1,670	1,670
92.30.134.14.5521	Vehicle Fuel	3,844	3,292	2,118	1,740	2,000
92.30.134.14.5541	Vehicle Maintenance	987	-	-	1,500	1,500
92.30.134.14.5551	Office Equipment Maintenance	-	-	-	-	500
92.30.134.14.5591	Software Maintenance	3,532	5,217	5,235	4,587	5,000
92.30.134.16.5711	Property Insurance	42	55	52	58	60
92.30.134.16.5715	Casualty Insurance	682	672	620	720	700
92.30.134.18.5601	Minor Equipment	379	2,163	-	1,000	1,000
92.30.134.38.5801	Over/Short	-	-	-	100	100
92.30.134.38.5803	Meeting Expense	-	73	-	48	50
92.30.134.38.5805	Uncollectible Accounts	23,161	22,267	18,363	20,756	30,000
92.30.134.38.5808	Postage	18,442	27,995	31,255	29,302	35,000
92.30.134.38.5811	Membership Dues	85	55	109	84	100
92.30.134.38.5812	Clothing Expenses	-	145	-	500	500
92.30.134.38.5817	Damage Claims	-	-	-	-	3,500
92.30.134.38.5989	Miscellaneous Expenses	-	-	7,715	-	-
TOTAL WASTEWATER UTILITY BILLING		<u>\$ 286,689</u>	<u>\$ 331,572</u>	<u>\$ 394,341</u>	<u>\$ 365,600</u>	<u>\$ 409,970</u>

YEAR 2017 BUDGET DETAIL
WASTEWATER OPERATING

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
WASTEWATER SYSTEM MAINTENANCE						
92.70.901.02.4001	Salaries	\$ 266,245	\$ 271,112	\$ 288,540	\$ 310,424	\$ 399,040
92.70.901.02.4004	Overtime	21,503	19,639	19,712	18,943	23,170
92.70.901.02.4015	Opt Out (Health Insurance)	2,474	3,492	3,496	4,083	3,500
92.70.901.02.4017	Health Insurance Rebate	-	-	-	-	-
92.70.901.02.4018	Health Savings - (HSA)	372	892	438	446	910
92.70.901.02.4099	Contra Salaries & Benefits	-	-	(3,429)	-	-
92.70.901.02.4101	Social Security	21,185	21,605	23,200	24,107	30,340
92.70.901.02.4102	LAGERS Retirement Program	26,661	26,621	25,618	25,501	40,530
92.70.901.02.4104	Workers Compensation	10,241	17,551	21,743	22,553	25,320
92.70.901.02.4105	Health Insurance	59,281	59,697	49,602	48,413	90,310
92.70.901.02.4106	Life Insurance	144	120	146	131	140
92.70.901.02.4107	Dental Insurance	3,262	2,955	2,566	2,137	4,450
92.70.901.02.4112	Vision Insurance	447	326	297	287	770
92.70.901.02.4116	Disability Insurance	346	270	249	241	300
92.70.901.04.5001	General Supplies	1,970	2,467	2,109	1,938	2,000
92.70.901.04.5015	Mains & Lines Supplies	3,660	10,248	4,190	-	-
92.70.901.04.5018	Small Tools	1,356	760	1,052	796	1,200
92.70.901.06.5210	Training Travel	-	-	-	-	-
92.70.901.06.5259	Training Costs	4,397	4,474	666	3,398	6,300
92.70.901.08.5305	Missouri One Call Fee	-	-	-	3,000	3,000
92.70.901.08.5397	Contract Labor	49,537	19,748	77,218	40,675	40,000
92.70.901.08.5399	Miscellaneous Fees	5,600	100	-	-	-
92.70.901.12.5401	Electric	-	-	-	500	-
92.70.901.12.5453	Mobile Phones	2,848	3,422	3,611	3,558	4,000
92.70.901.14.5501	Overlay Program	7,978	11,947	-	-	-
92.70.901.14.5521	Vehicle Fuel	14,082	16,365	12,932	10,712	19,000
92.70.901.14.5532	Mains & Lines Maintenance	28,005	7,777	25,800	15,442	20,000
92.70.901.14.5541	Vehicle Maintenance	13,822	16,399	11,091	3,536	8,000
92.70.901.14.5559	Equipment Maintenance	1,188	272	534	451	5,000
92.70.901.14.5571	Building Maintenance	1,600	281	358	180	3,000
92.70.901.14.5591	Software Maintenance	-	-	1,500	13,000	15,000
92.70.901.16.5715	Casualty Insurance	45,125	52,497	48,420	58,623	100,000
92.70.901.16.5732	Liability Deductible	-	18,482	48,429	15,000	15,000
92.70.901.18.5601	Minor Equipment	9,952	4,772	11,638	1,480	10,600
92.70.901.18.5603	Minor Software	-	-	-	-	-
92.70.901.18.5611	Equipment Rental	-	-	674	-	-
92.70.901.24.6011	Interest-Lease	-	-	-	4,839	7,800
92.70.901.24.6011	Lease Interest-Dump Truck	-	-	-	1,125	-
92.70.901.38.5812	Clothing Expenses	3,490	2,779	2,747	2,736	4,500
92.70.901.38.5813	Protective Clothing	2,768	3,264	3,356	3,297	5,190
TOTAL WASTEWATER SYSTEM MAINTENANCE		\$ 609,540	\$ 600,336	\$ 688,500	\$ 641,552	\$ 888,370

YEAR 2017 BUDGET DETAIL
WASTEWATER OPERATING

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
WASTEWATER TREATMENT						
92.70.902.02.4001	Salaries	\$ 54,880	\$ 41,499	\$ 46,454	\$ 93,424	\$ 285,020
92.70.902.02.4004	Overtime	2,229	2,731	2,938	2,197	2,060
92.70.902.02.4018	Health Savings Account	135	178	200	-	-
92.70.902.02.4101	Social Security	4,130	3,121	3,494	6,055	21,960
92.70.902.02.4102	LAGERS Retirement Program	5,411	4,075	5,361	8,056	27,270
92.70.902.02.4104	Workers Compensation	1,626	2,495	3,063	5,040	18,010
92.70.902.02.4105	Health Insurance	9,787	10,870	12,361	22,263	84,180
92.70.902.02.4106	Life Insurance	23	19	24	35	100
92.70.902.02.4107	Dental Insurance	524	467	607	1,043	4,260
92.70.902.02.4112	Vision Insurance	134	158	155	264	1,100
92.70.902.02.4116	Disability Insurance	37	34	49	115	310
92.70.902.04.5009	Maintenance Supplies	-	-	-	-	10,000
92.70.902.04.5010	Chemicals	-	-	-	-	35,000
92.70.902.04.5014	Lab Supplies	-	-	-	-	15,000
92.70.902.06.5259	Training Costs	-	-	916	1,573	6,000
92.70.902.08.5342	Outside Engineering	-	-	-	15,000	-
92.70.902.08.5365	Lab Fees	-	-	-	-	15,000
92.70.902.08.5370	Fees-Biosolid Disposal	-	-	-	-	50,000
92.70.902.08.5394	Wastewater Treatment Fees	3,736,639	4,197,174	4,891,739	5,833,283	998,810
92.70.902.08.5399	Miscellaneous Fees	195	-	130	100	5,000
92.70.902.12.5401	Electric	43,000	35,172	46,355	40,718	450,000
92.70.902.12.5421	Natural Gas	-	-	-	-	10,000
92.70.902.12.5431	Water Service	-	-	-	-	3,500
92.70.902.12.5453	Mobile Phones	-	-	-	500	700
92.70.902.14.5525	Lift Station Maintenance	59,356	37,170	54,505	22,782	30,000
92.70.902.14.5591	Software Maintenance	8,618	-	-	9,000	15,000
92.70.902.16.5711	Property Insurance	5,219	5,716	5,819	-	100,000
92.70.902.16.5715	Casualty Insurance	-	-	-	-	100,000
92.70.902.18.5601	Minor Equipment	5,733	-	-	300	10,000
92.70.902.36.7202	Computer Equipment	-	-	-	-	2,000
92.70.902.38.5812	Clothing Expenses	-	-	-	1,500	3,000
92.70.902.38.5813	Protective Clothing	-	-	-	2,000	2,500
TOTAL WASTEWATER TREATMENT		\$ 3,937,676	\$ 4,340,878	\$ 5,074,170	\$ 6,065,248	\$ 2,305,780

YEAR 2017 BUDGET DETAIL
WASTEWATER OPERATING

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
WASTEWATER ADMINISTRATION						
92.70.903.02.4001	Salaries	\$ 118,433	\$ 109,094	\$ 174,596	\$ 187,033	\$ 173,850
92.70.903.02.4004	Overtime	-	262	-	-	-
92.70.903.02.4015	Opt Out (Health Insurance)	-	-	454	455	460
92.70.903.02.4017	Health Insurance Rebate	30	-	-	-	-
92.70.903.02.4018	Health Savings Account	265	681	1,612	2,579	2,720
92.70.903.02.4101	Social Security	8,747	8,018	12,901	14,196	13,540
92.70.903.02.4102	LAGERS Retirement Program	10,900	10,430	15,268	15,787	16,820
92.70.903.02.4104	Workers Compensation	420	547	636	702	600
92.70.903.02.4105	Health Insurance	12,226	14,155	19,344	21,438	24,900
92.70.903.02.4106	Life Insurance	38	40	52	55	40
92.70.903.02.4107	Dental Insurance	681	858	1,260	1,485	1,590
92.70.903.02.4112	Vision Insurance	158	222	311	348	380
92.70.903.02.4116	Disability Insurance	82	93	130	146	100
92.70.903.02.4150	Pension Expense	-	-	(22,041)	-	-
92.70.903.04.5001	General Supplies	322	-	-	197	2,500
92.70.903.06.5210	Training Travel	-	-	-	1,400	3,800
92.70.903.08.5311	Legal Fees	-	-	12,524	21,105	-
92.70.903.08.5312	Water/Wastewater Rate Study	-	-	-	200	-
92.70.903.08.5346	Financial Services	731	-	-	-	-
92.70.903.08.5361	Recording Fees	-	-	27	-	300
92.70.903.08.5385	Overhead Fees - General Fund	141,700	141,700	141,700	141,700	141,700
92.70.903.08.5391	Election Expense	17,911	-	-	-	-
92.70.903.08.5399	Miscellaneous Fees	-	-	-	-	800
92.70.903.12.5453	Mobile Phones	-	-	-	700	1,000
92.70.903.14.5533	KC Wastewater Line Maint. Reserve	5,863	5,863	5,863	5,860	-
92.70.903.14.5552	Radio Maintenance	-	-	-	537	1,080
92.70.903.14.5559	Misc. Equipment Maintenance	-	-	-	4,296	5,000
92.70.903.16.5715	Casualty Insurance	46,324	37,652	45,142	38,946	37,260
92.70.903.38.5805	Uncollectible Accounts	2,112	1,765	-	-	-
92.70.903.38.5808	Postage	62	807	180	39	-
92.70.903.38.5811	Membership Dues	175	-	1,198	1,570	2,000
92.70.903.44.8002	Amortization Expense	-	-	-	-	-
TOTALS		\$ 367,181	\$ 332,186	\$ 411,157	\$ 460,774	\$ 430,440
FINANCING COSTS						
92.70.903.24.6011	Bond Interest	\$ 168,616	\$ 141,194	\$ 95,051	\$ 50,990	\$ 61,070
92.70.903.24.6017	SRF Interest Expense	207,488	208,648	254,713	186,624	991,100
92.70.903.24.6021	Bond Service Fees	28,629	24,699	25,004	22,138	-
92.70.903.24.6022	SRF Administrative Expense	-	-	-	-	414,900
92.70.903.24.6024	Cost of Issuance	1,782	-	63,000	-	-
TOTALS		\$ 406,515	\$ 374,540	\$ 437,768	\$ 259,752	\$ 1,467,070
OTHER EXPENSES						
92.70.903.44.8001	Depreciation Expense	\$ 754,439	\$ 785,289	\$ 839,994	\$ 850,000	\$ 2,850,000
TOTALS		\$ 754,439	\$ 785,289	\$ 839,994	\$ 850,000	\$ 2,850,000
TRANSFERS OUT						
92.70.903.42.5991	Operating Transfer KC Reserve	\$ 431,070	\$ -	\$ -	\$ -	\$ -
92.70.903.42.5993	Capital Improvements	781,000	1,157,220	980,000	-	1,088,000
TOTALS		\$ 1,212,070	\$ 1,157,220	\$ 980,000	\$ -	\$ 1,088,000
TOTAL WASTEWATER ADMINISTRATION		\$ 2,740,205	\$ 2,649,235	\$ 2,668,919	\$ 1,570,526	\$ 5,835,510
TOTAL EXPENSES		\$ 7,574,110	\$ 7,922,022	\$ 8,825,930	\$ 8,642,926	\$ 9,439,630

YEAR 2017 BUDGET DETAIL
WASTEWATER CAPITAL FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUE						
96.50.3301	Interest Earnings	\$ 548	\$ 1,543	\$ 4,947	\$ 11,029	\$ -
96.70.3641	Sale of Public Property	\$ -	\$ -	\$ 6,500	\$ 16,000	\$ -
96.70.3794	Bond Proceeds	-	-	-	160,000	-
96.80.3809	Other-WWTF Transfer	-	495,962	-	-	-
96.80.3810	Transfers In-Wastewater Operating	1,212,070	1,157,220	980,000	-	1,088,000
TOTALS		<u>\$ 1,212,618</u>	<u>\$ 1,654,725</u>	<u>\$ 991,447</u>	<u>\$ 187,029</u>	<u>\$ 1,088,000</u>
EXPENSES						
96.70.901.24.6008	Principal-Special Obligation	\$ -	\$ -	\$ -	\$ -	\$ 68,000
96.70.901.36.7101	Vehicles	-	-	85,934	205,571	35,000
96.70.901.36.7201	Capital Equipment	-	-	70,327	28,648	123,000
96.70.901.36.7203	Computer Software	-	-	-	15,000	20,000
96.70.901.36.7402	Building Improvements	-	-	-	-	-
96.70.901.36.7501	Engineering Design	-	-	1,497	65,150	30,000
96.70.901.36.7510	Construction Contract	-	-	93,131	50,000	350,000
96.70.902.36.7218	Plant Capital Replacements	-	-	-	-	210,000
96.70.901.42.5996	Transfers Out-WWTF Capital	-	-	-	162,824	430,000
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,889</u>	<u>\$ 527,193</u>	<u>\$ 1,266,000</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
1/1/16		-	96,173.75	63,450.93	32,722.82	-	608.01	33,330.83	4,045,000
7/1/16	4.00%	290,000	96,173.75	63,450.93	322,722.82	20,225	608.01	343,555.83	3,755,000
1/1/17		-	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	-
TOTALS		\$6,180,000	\$ 3,594,052.45	\$ 2,415,415.20	\$ 7,358,637.25	\$ 368,925	\$ 23,110.51	\$ 7,750,672.76	

City of Liberty, Missouri
Special Obligation Bonds
Series 2012

Amount Issued: \$353,460.59

Date Issued: August 30, 2012

Purpose: Sewer Vacuum Truck

Year	Interest Rate	August 1		Total Payment	Bond Balance
		Principal	Interest		
2012					\$ 353,460.59
2013	2.33%	47,531.39	8,242.70	55,774.09	305,929.20
2014	2.33%	48,639.82	7,134.27	55,774.09	257,289.38
2015	2.33%	49,774.10	5,999.99	55,774.09	207,515.28
2016	2.33%	50,934.83	4,839.26	55,774.09	156,580.45
2017	2.33%	52,122.64	3,651.46	55,774.10	104,457.81
2018	2.33%	51,626.91	2,435.96	54,062.87	52,830.90
2019	2.33%	52,830.90	1,232.02	54,062.92	-
TOTALS		<u>\$ 353,460.59</u>	<u>\$ 33,535.66</u>	<u>\$ 386,996.25</u>	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$117,000

Date Issued: December 19, 2013

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

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payments	Bond Balance
2013						\$ 117,000
2014	3.00%	1,579.50	17,000	1,755	20,334.50	100,000
2015	3.00%	1,500.00	25,000	1,500	28,000.00	75,000
2016	3.00%	1,125.00	25,000	1,125	27,250.00	50,000
2017	3.00%	750.00	25,000	750	26,500.00	25,000
2018	3.00%	375.00	25,000	375	25,750.00	-
TOTALS		<u>\$ 5,329.50</u>	<u>\$ 117,000</u>	<u>\$ 5,505</u>	<u>\$ 127,834.50</u>	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$34,406

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Wastewater Fund

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

City of Liberty, Missouri
Debt Service Schedule
Revenue Bonds

Amount Issued: \$2,765,000

Date Issued: October 28, 2015

Purpose: Wastewater Revenue Refunding Bonds

Year	Interest Rate	February 1		August 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2015						\$ 2,765,000
2016	2.50%	260,000	18,433.33	31,660.42	310,093.75	2,505,000
2017	2.50%	255,000	32,008.33	28,281.25	315,289.58	2,250,000
2018	2.50%	260,000	28,750.00	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	-
TOTALS		\$ 2,765,000	\$ 183,202.78	\$ 162,379.17	\$ 3,110,581.95	

City of Liberty, Missouri
Debt Service Schedule
Lease Purchase Agreement

Amount Issued: \$81,213

Date Issued: December 22, 2016

Purpose: F350, F750,
50% Water, 50% Sewer

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payment	Bond Balance
2016						58,500.47
2017	1.63%	421.15	9,877.60	476.78	10,775.53	48,622.87
2018	1.63%	396.28	10,805.08	396.28	11,597.64	37,817.79
2019	1.63%	308.21	12,605.93	308.21	13,222.36	25,211.86
2020	1.63%	205.48	12,605.93	205.48	13,016.88	12,605.93
2021	1.63%	102.74	12,605.93	102.74	12,811.41	(0.00)
TOTALS		<u>1,433.86</u>	<u>58,500.47</u>	<u>1,489.48</u>	<u>61,423.81</u>	

YEAR 2017 BUDGET DETAIL
WASTEWATER TREATMENT FACILITY FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUE						
97.50.3302	Interest Earnings - Reserve	\$ -	\$ -	\$ -	\$ 71,521	\$ -
97.70.3721	Insurance Settlement	-	-	-	-	-
97.70.3797	SRF Grant Reimbursement	-	-	18,496,528	31,235,439	32,915,347
97.80.3814	Transfers In-Wastewater Capital	-	-	-	81,412	430,000
TOTALS		\$ -	\$ -	\$ 18,496,528	\$ 31,388,372	\$ 33,345,347
EXPENSES						
97.78.952.16.5741	Builders Risk Insurance	\$ -	\$ -	\$ 45,219.00	\$ -	\$ -
97.78.952.24.6024	Cost of Issuance	-	-	546,673	540,892	-
97.78.952.24.6025	Capitalized Interest	-	-	71,520	-	-
97.78.952.36.7501	Engineering Design	-	-	505	277	-
97.78.952.36.7502	Construction Engineering	-	-	-	-	30,611,870
97.78.952.36.7510	Construction Contract	-	-	16,261,819	30,355,970	-
97.78.952.36.7518	Consulting Services	-	-	272,176	338,300	-
97.78.952.42.5999	Transfers Out-Wastewater Capital	-	495,962	-	-	-
TOTALS		\$ -	\$ 495,962	\$ 17,197,912	\$ 31,235,439	\$ 30,611,870

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			
7/1/2016	618,438.33	-	618,438.33		79,000,000	-	618,438.33	
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
TOTALS	\$ 14,522,778.97	79,000,000	\$ 93,522,778.97			\$ 9,274,961.25	\$ 102,797,740.22	\$ 102,797,740.21

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

City of Liberty, Missouri
Sanitation Fund
Fiscal Year 2017

	2015 Actual	2016 Forecast	2017 Budget
Beginning Fund Balance	\$ 7,901	\$ 6,137	\$ 6,541
Revenue			
Refuse Collection Charges	\$ 1,501,006	\$ 1,566,611	\$ 1,624,830
Recycling Rebate	12,402	6,181	2,500
Interest Earnings	167	272	250
Total Revenue	<u>\$ 1,513,574</u>	<u>\$ 1,573,064</u>	<u>\$ 1,627,580</u>
Total Resources	<u>\$ 1,521,476</u>	<u>\$ 1,579,201</u>	<u>\$ 1,634,121</u>
Expenses			
City's Internal Costs	\$ 70,245	\$ 73,500	\$ 76,960
Sanitation Collection Fees	1,399,097	1,448,160	1,503,480
Hazardous Waste Program	30,997	31,000	32,000
Street Maintenance	15,000	20,000	15,000
Total Expenses	<u>\$ 1,515,338</u>	<u>\$ 1,572,660</u>	<u>\$ 1,627,440</u>
Total Revenue Over/(Under) Expenses	<u>\$ (1,764)</u>	<u>\$ 404</u>	<u>\$ 140</u>
Ending Fund Balance	<u><u>\$ 6,137</u></u>	<u><u>\$ 6,541</u></u>	<u><u>\$ 6,681</u></u>

YEAR 2017 BUDGET DETAIL

SANITATION

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
98.40.3241	Refuse Collection Charges	\$ 1,321,043	\$ 1,396,045	\$ 1,501,006	\$ 1,566,611	\$ 1,624,830
98.40.3242	Recycle Rebate	21,378	12,522	12,402	6,181	2,500
98.50.3301	Interest Earnings	554	170	167	272	250
TOTALS		\$ 1,342,975	\$ 1,408,737	\$ 1,513,574	\$ 1,573,064	\$ 1,627,580

SANITATION UTILITY BILLING

EXPENSES

98.30.135.02.4001	Salaries	\$ 26,574	\$ 22,748	\$ 21,990	\$ 23,620	\$ 23,220
98.30.135.02.4004	Overtime	-	17	11	-	-
98.30.135.02.4015	Opt Out (Health Insurance)	52	-	131	320	300
98.30.135.02.4018	Health Savings Account	37	90	122	-	500
98.30.135.02.4101	Social Security	1,945	1,667	1,639	1,830	1,810
98.30.135.02.4102	LAGERS Retirement Program	2,166	2,250	1,985	2,060	2,330
98.30.135.02.4104	Workers Compensation	203	-	-	60	50
98.30.135.02.4105	Health Insurance	4,605	5,224	5,323	4,890	3,920
98.30.135.02.4106	Life Insurance	12	12	11	10	10
98.30.135.02.4107	Dental Insurance	248	238	244	210	230
98.30.135.02.4112	Vision Insurance	37	34	38	40	40
98.30.135.02.4116	Disability Insurance	17	17	14	10	10
98.30.135.04.5120	Outside Printing	830	185	182	1,020	250
98.30.135.08.5346	Financial Services	11,936	14,442	15,093	14,400	18,500
98.30.135.08.5397	Contract Labor	5,839	1,180	895	-	-
98.30.135.08.5399	Miscellaneous Fees	122	123	247	-	-
98.30.135.12.5453	Mobile Phones	-	-	-	100	150
98.30.135.14.5591	Software Maintenance	508	595	613	620	640
98.30.135.38.5805	Uncollectible Accounts	422	343	2,491	4,000	2,500
98.30.135.38.5808	Postage	4,360	1,023	43	5,080	-
TOTALS		\$ 59,915	\$ 50,188	\$ 51,073	\$ 58,270	\$ 54,460

SANITATION PUBLIC WORKS

EXPENSES

98.70.227.02.4104	Workers Compensation	\$ 22	\$ 54	\$ 60	\$ -	\$ -
98.70.227.02.4150	Pension Expense	-	-	(745)	-	-
98.70.227.08.5381	Sanitation Collection Fees	1,294,277	1,339,392	1,399,097	1,448,160	1,503,480
98.70.227.08.5389	Hazardous Waste Program	30,816	30,911	30,997	31,000	32,000
98.70.227.08.5399	Miscellaneous Fees	17,061	17,121	19,857	15,230	18,000
98.70.227.14.5501	Street Maintenance	-	25,000	15,000	20,000	15,000
98.70.227.38.5805	Uncollectible Accounts	2,293	2,789	-	-	-
98.70.227.38.5808	Postage	-	-	-	-	4,500
TOTALS		\$ 1,344,470	\$ 1,415,267	\$ 1,464,265	\$ 1,514,390	\$ 1,572,980

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CAPITAL FUNDS

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

	<u>2015 Forecast</u>	<u>2016 Forecast</u>	<u>2017 Budget</u>
Beginning Fund Balance	\$ 4,522,715	\$ 4,711,839	\$ 4,628,627
Revenues			
Sales Taxes	1,874,300	2,038,500	2,128,800
Clay County Road Fund	187,586	156,860	156,860
Road District Capital	187,980	243,080	217,980
Interest	18,759	15,000	10,000
Sale of Public Property	17,244	-	-
MoDot Fund Reimbursement	85,572	-	-
Special Assessments	20,177	17,000	17,000
Transfer in-Capital Construction Bond Fund	-	-	-
Total Revenues	<u>\$ 2,391,618</u>	<u>\$ 2,470,440</u>	<u>\$ 2,530,640</u>
Expenditures			
Public Works Equipment	\$ 91,932	\$ 340,770	\$ 341,920
Financial Services	1,296	1,922	2,600
Capital Engineer Salary & Benefits	67,880	70,030	73,450
Vehicle Maintenance	21,359	-	-
General Transportation Improvements	74,737	100,000	100,000
Restoration Program - Overlay	1,091,143	879,260	658,000
Street Maintenance Supplies	164,813	150,000	154,500
Stormwater Funding	411,072	269,600	277,690
Payment of Developer Funds	-	-	-
Project Contingencies-Conister	-	-	650,000
Downtown Design Study	1,029	-	-
Debt Service Payments	625,557	639,060	718,620
Debt Service Fees	376	-	-
Transfers In-General Fund	-	103,010	153,010
Total Expenditures	<u>\$ 2,551,194</u>	<u>\$ 2,553,652</u>	<u>\$ 3,129,790</u>
Revenue Favorable/(Unfavorable) to Expense	(159,576)	(83,212)	(599,150)
Ending Fund Balance	<u>\$ 4,363,139</u>	<u>\$ 4,628,627</u>	<u>\$ 4,029,477</u>

YEAR 2017 BUDGET DETAIL
CAPITAL SALES TAX FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
50.10.3022	Capital Improvement Tax	\$ 1,912,854	\$ 2,104,936	\$ 2,170,192	\$ 2,373,320	\$ 2,572,520
50.10.3029	Sales Tax Transfers	(248,658)	(280,619)	(295,892)	(334,820)	(443,720)
50.30.3142	Clay County Road Fund	152,080	189,151	187,586	156,860	156,860
50.30.3152	Road District-Capital	263,280	214,903	187,980	243,080	217,980
50.50.3301	Interest Earnings	13,985	15,808	18,759	15,000	10,000
50.70.3641	Sale of Public Property	30,735	18,580	17,244	-	-
50.70.3661	MoDOT Fund Reimbursement	-	-	85,572	-	-
50.70.3787	Road District-Past Liability	472,720	-	-	-	-
50.70.3791	Miscellaneous Income	5,782	-	-	-	-
50.70.3793	Lease Proceeds	-	-	-	-	-
50.70.3794	Bond Proceeds	67,265	-	-	-	-
50.70.3795	Special Assessments	6,561	7,050	20,177	17,000	17,000
50.80.3809	Other Transfers In-Capital Construction	-	183,280	-	-	-
TOTALS		\$ 2,676,604	\$ 2,453,089	\$ 2,391,618	\$ 2,470,440	\$ 2,530,640
EXPENDITURES						
50.70.201.08.5346	Financial Services	\$ 996	\$ -	\$ 1,296	\$ 1,922	\$ 2,600
50.70.201.18.5601	Public Works Minor Equipment	(2,430)	11,425	-	-	-
50.70.201.24.6024	Cost of Issuance	1,233	-	-	-	-
50.70.201.36.7201	Public Works Capital Equipment	413,985	310,792	91,932	340,770	341,920
50.70.211.02.4001	Salaries	-	46,183	47,568	49,000	50,470
50.70.211.02.4101	Social Security	-	3,293	3,398	3,620	3,860
50.70.211.02.4102	LAGERS Retirement Program	-	4,573	4,425	4,560	4,800
50.70.211.02.4104	Workers Compensation	-	153	263	260	230
50.70.211.02.4105	Health Insurance	-	10,947	11,481	11,830	13,250
50.70.211.02.4106	Life Insurance	-	21	22	20	20
50.70.211.02.4107	Dental Insurance	-	487	508	520	610
50.70.211.02.4112	Vision Insurance	-	159	159	160	170
50.70.211.02.4116	Disability Insurance	-	52	56	60	40
50.70.225.14.5541	Vehicle Maintenance	-	-	21,359	-	-
50.70.262.08.5363	Downtown Design Study	-	5,000	1,029	-	-
50.70.262.08.5365	Project Contingency-Conistor	-	-	-	-	650,000
50.75.606.14.5626	Maintenance Projects	72,814	52,000	74,737	100,000	100,000
50.75.607.14.5501	Restoration Program	1,353,466	672,061	1,091,143	879,260	658,000
50.75.607.14.5621	Asphalt-Street Repairs	-	113,018	108,347	80,000	82,400
50.75.607.14.5622	Gravel/Rock-Street Repairs	-	10,669	14,743	10,000	10,300
50.75.607.14.5641	Paint-Street Marking	-	32,686	19,589	30,000	30,900
50.75.607.14.5663	Chemicals-Storm Drainage	-	26,921	22,134	30,000	30,900
50.76.623.36.7501	I35/M291 Interchange Engineering	7,413	1,556	-	-	-
50.76.626.36.7501	Flintlock Engineering	22,426	-	-	-	-
50.77.653.08.7522	NPDES Expenses	8,655	7,875	6,600	15,000	15,450
50.77.653.36.7510	Capital Stormwater Improvements	-	56,822	404,472	254,600	262,240
50.77.673.36.7510	Manor Hill Construction Contract	205,599	-	-	-	-
50.79.259.36.7501	Neighborhood Project Engineering Design	69,130	115,462	-	-	-

YEAR 2017 BUDGET DETAIL
CAPITAL SALES TAX FUND (continued)

Account Number	Account Name	2013	2014	2015 Forecast	2016 Budget	2017 Budget
50.79.859.36.7501	Heartland Meadows Engineering	44,337	298,023	-	-	-
50.79.859.36.7515	Heartland Meadows Proj Contingencies	9,872	6,530	-	-	-
50.95.140.24.6001	Principal-I35/M291	105,000	85,000	90,000	90,000	95,000
50.95.140.24.6003	Principal-Liberty Dr	70,000	55,000	60,000	60,000	60,000
50.95.140.24.6004	Principal-Neighborhood Project	175,000	160,000	165,000	170,000	180,000
50.95.140.24.6005	Principal-Public Works	40,000	30,000	30,000	35,000	35,000
50.95.140.24.6006	Lease Principal-Public Works	40,187	41,376	42,198	43,330	44,190
50.95.140.24.6008	Principal-Special Obligation Bond	-	3,519	6,159	6,160	6,380
50.95.140.24.6010	Principal-Franklin Street	-	-	-	15,000	95,000
50.95.140.24.6011	Interest-I35/M291	66,978	59,200	56,150	53,000	49,780
50.95.140.24.6013	Interest-Liberty Dr	44,281	52,221	37,150	35,050	32,950
50.95.140.24.6014	Interest-Neighborhood Project	64,464	86,528	113,530	42,300	36,200
50.95.140.24.6015	Interest-Public Works	24,401	21,550	20,500	19,350	18,130
50.95.140.24.6016	Lease Interest	4,923	2,427	3,022	3,080	1,030
50.95.140.24.6018	Interest-Special Obligation	31,364	1,856	1,848	1,660	1,480
50.95.140.24.6020	Interest-Franklin Street	-	-	-	65,130	63,480
50.95.140.24.6021	Debt Serv Fees-MAMU	265	376	376	-	-
50.95.140.24.6024	Cost of Issuance - 2012 Bond	227	-	-	-	-
50.95.140.42.5992	Interfund Transfer-General	-	-	-	103,010	153,010
TOTALS		\$ 2,874,588	\$ 2,385,760	\$ 2,551,194	\$ 2,553,652	\$ 3,129,790

City of Liberty, Missouri
Special Obligation Bonds
Series 2012

Amount Issued: \$211,104.33

Date Issued: August 30, 2012

Purpose: Street Sweeper

Year	Interest Rate	August 1		Total 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
2016	2.33%	43,182.50	2,037.52	45,220.02	44,189.52
2017	2.33%	44,189.52	1,030.50	45,220.02	-
TOTALS		\$ 211,104.33	\$ 14,995.78	\$ 226,100.11	

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
2016		90,000	27,400.00	25,600	143,000.00	1,635,000
2017		95,000	25,600.00	24,175	144,775.00	1,540,000
2018		95,000	24,175.00	22,750	141,925.00	1,445,000
2019		100,000	22,750.00	21,250	144,000.00	1,345,000
2020		105,000	21,250.00	19,675	145,925.00	1,240,000
2021		105,000	19,675.00	17,575	142,250.00	1,135,000
2022		110,000	17,575.00	15,375	142,950.00	1,025,000
2023		115,000	15,375.00	13,650	144,025.00	910,000
2024		120,000	13,650.00	11,850	145,500.00	790,000
2025		120,000	11,850.00	10,050	141,900.00	670,000
2026		125,000	10,050.00	8,175	143,225.00	545,000
2027		130,000	8,175.00	6,225	144,400.00	415,000
2028		135,000	6,225.00	4,200	145,425.00	280,000
2029		140,000	4,200.00	2,100	146,300.00	140,000
2030		140,000	2,100.00	-	142,100.00	-
TOTALS		\$ 2,005,000	\$ 325,778.33	\$ 289,250	\$ 2,620,028.33	

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

Amount Issued: \$1,325,000

Date Issued: August 01, 2012

Purpose: Liberty Drive Project

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

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

Amount Issued: \$1,830,000

Date Issued: August 01, 2012

Purpose: Neighborhood Projects & Contingencies

Year	Interest Rate	March 1		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
2016		170,000	22,850.00	19,450	212,300.00	1,160,000
2017		180,000	19,450.00	16,750	216,200.00	980,000
2018		185,000	16,750.00	13,975	215,725.00	795,000
2019		190,000	13,975.00	11,125	215,100.00	605,000
2020		195,000	11,125.00	8,200	214,325.00	410,000
2021		200,000	8,200.00	4,200	212,400.00	210,000
2022		210,000	4,200.00	-	214,200.00	-
TOTALS		\$ 1,830,000	\$ 186,339.17	\$ 150,400	\$ 2,166,739.17	

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

Amount Issued: \$730,000.

Date Issued: August 01, 2012

Purpose: Public Works Facility Land Acquisition

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

City of Liberty, Missouri
General Obligation Bonds
Series 2013

Amount Issued: \$2,075,000

Date Issued: December 19, 2013

Purpose: Franklin Street Project

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2013						\$ 2,075,000
2014	3.00%	-	13,071.00	32,677.50	45,748.50	2,075,000
2015	3.00%	-	32,677.50	32,677.50	65,355.00	2,075,000
2016	3.00%	15,000	32,677.50	32,452.50	80,130.00	2,060,000
2017	3.00%	95,000	32,452.50	31,027.50	158,480.00	1,965,000
2018	3.00%	100,000	31,027.50	29,527.50	160,555.00	1,865,000
2019	3.00%	105,000	29,527.50	27,952.50	162,480.00	1,760,000
2020	3.00%	135,000	27,952.50	25,927.50	188,880.00	1,625,000
2021	3.00%	140,000	25,927.50	23,827.50	189,755.00	1,485,000
2022	3.00%	145,000	23,827.50	21,652.50	190,480.00	1,340,000
2023	3.00%	150,000	21,652.50	19,402.50	191,055.00	1,190,000
2024	3.00%	155,000	19,402.50	17,077.50	191,480.00	1,035,000
2025	3.30%	160,000	17,077.50	14,437.50	191,515.00	875,000
2026	3.30%	165,000	14,437.50	11,715.00	191,152.50	710,000
2027	3.30%	170,000	11,715.00	8,910.00	190,625.00	540,000
2028	3.30%	175,000	8,910.00	6,022.50	189,932.50	365,000
2029	3.30%	180,000	6,022.50	3,052.50	189,075.00	185,000
2030	3.30%	185,000	3,052.50	-	188,052.50	-
TOTALS		\$ 2,075,000	\$ 351,411.00	\$ 338,340.00	\$ 2,764,751.00	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$65,110

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Public Works

Year	Interest Rate	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
2016	3.00%	831	6,159	831	7,821	49,273
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	-
TOTALS		\$ 5,682	\$ 65,110	\$ 5,780	\$ 76,572	

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City of Liberty, Missouri
Transportation Sales Tax Fund
Fiscal Year 2017

	2015 Actual	2016 Forecast	2017 Budget
Beginning Fund Balance	\$ 1,062,661	\$ 934,973	\$ 696,966
Revenues			
Transportation Sales Tax	2,169,958	2,312,640	2,572,520
Sales Tax Transfer	(302,067)	(325,300)	(443,720)
Roadway Development Tax-Residential	8,563	-	-
Roadway Development Tax-Commercial	8,390	-	-
Roadway Development Tax-Industrial	15,781	-	-
Interest	808	-	-
Interest Restricted	6	-	-
Total Revenues	1,901,439	1,987,340	2,128,800
Total Resources	2,964,100	2,922,313	2,825,766
Expenditures			
Debt Service			
Road Development Bond Principal	1,510,000	1,385,000	195,000
Road Development Bond Interest	207,560	157,360	126,890
Service Fees	213	500	-
Cost of Issuance	-	-	-
Total Debt Service	1,717,773	1,542,860	321,890
Pay-As-You-Go			
Legal Fees	1,482	-	-
MoDOT Flintlock Payback	-	-	513,600
Street Maintenance	-	-	350,000
Mowing Contract	-	-	75,000
City Landscaping Funds-Parks	5,702	15,000	15,450
City Landscaping Funds-Transfer to Parks	5,000	5,000	10,500
City Transportation Enhancement Funds	1,931	85,000	-
KCATA Bus Service	43,220	44,477	47,850
Total Capital Outlay	57,334	149,477	1,012,400
Transfers Out			
Transfers Out-General Fund	254,020	103,010	153,010
Transfer to Eco/Devo Sales Tax Fund for SLP2	-	430,000	430,000
Total Transfers	254,020	533,010	583,010
Total Project Expenditures and Transfers	2,029,127	2,225,347	1,917,300
Total Revenue Over/(Under) Expenditures	(127,689)	(238,007)	211,500
Ending Fund Balance	\$ 934,973	\$ 696,966	\$ 908,466

YEAR 2017 BUDGET DETAIL
TRANSPORTATION SALES TAX FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
52.10.3025	Transportation Sales Tax	\$ 1,913,040	\$ 2,104,315	\$ 2,169,958	\$ 2,312,640	\$ 2,572,520
52.10.3029	Sales Tax Transfers	(254,654)	(286,756)	(302,067)	(325,300)	(443,720)
52.10.3041	Roadway-Residential Tax	18,244	18,841	8,563	-	-
52.10.3042	Roadway-Commercial Tax	52,096	12,884	8,390	-	-
52.10.3043	Roadway-Industrial Tax	-	4,786	15,781	-	-
52.50.3301	Interest Earnings	1,356	4,357	808	-	-
52.50.3302	Interest Earnings Reserve	9	12	6	-	-
52.50.3303	Accrued Bond Interest	1	-	-	-	-
52.70.3791	Miscellaneous Income	-	626	-	-	-
52.70.3794	Bond Proceeds	4,256,024	-	-	-	-
TOTALS		<u>\$ 5,986,116</u>	<u>\$ 1,859,065</u>	<u>\$ 1,901,439</u>	<u>\$ 1,987,340</u>	<u>\$ 2,128,800</u>
EXPENDITURES						
52.60.420.14.5577	Mowing Contract	\$ -	\$ -	\$ -	\$ -	\$ 75,000
52.60.420.14.5583	Parks Maint-Landscaping	-	13,659	5,702	15,000	15,450
52.60.420.42.5996	Interfund Transfer-Parks	-	-	5,000	5,000	10,500
52.70.611.08.5311	Legal Fees	-	-	1,482	-	-
52.70.611.08.5346	Financial Services	761	-	-	-	-
52.70.611.24.6001	Principal Payments	1,405,000	1,470,000	1,510,000	1,385,000	195,000
52.70.611.24.6011	Bond Interest	199,586	220,397	207,560	157,360	126,890
52.70.611.24.6021	Debt Service Fees	168	213	213	500	-
52.70.611.24.6024	Cost of Issuance	57,821	-	-	-	-
52.70.626.38.5862	MoDOT Flintlock Payback	-	-	-	-	513,600
52.75.607.14.5501	Street Maintenance	-	-	-	-	350,000
52.76.623.36.7501	I35/M291-Design	-	-	-	-	-
52.76.624.36.7510	I35/M291-Construction	-	4,200,000	-	-	-
52.95.140.08.5420	Transportation Enhancement	-	1,500	1,931	85,000	-
52.95.140.42.5992	Transfer Out-General Fund	-	512,800	254,020	103,010	153,010
52.95.140.42.5994	Transfer Out-Eco/Devo	-	-	-	430,000	430,000
52.95.141.08.5399	KC Express Bus Service	42,190	41,000	43,220	44,477	47,850
TOTALS		<u>\$ 1,705,525</u>	<u>\$ 6,459,569</u>	<u>\$ 2,029,127</u>	<u>\$ 2,225,347</u>	<u>\$ 1,917,300</u>

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

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City of Liberty, Missouri
Park Sales Tax Fund
Fiscal Year 2017

	2015 Actual	2016 Forecast	2017 Budget
Beginning Fund Balance	\$ 553,262	\$ 403,830	\$ 353,935
Revenues			
Sales Tax	\$ 1,091,505	\$ 1,156,320	\$ 1,286,260
Sales Tax Transfers	(147,945)	(162,640)	(221,860)
Healthy Communities Local Grant	15,000	-	-
Interest	2,706	-	-
Sale of Public Property	10,750	-	-
Transfers In - Park Developer Fund	2,750	-	-
Total Revenues	\$ 974,766	\$ 993,680	\$ 1,064,400
Total Resources	\$ 1,528,028	\$ 1,397,510	\$ 1,418,335
Expenditures			
Park Fund Transfer-Parks	\$ 173,918	\$ 221,737	\$ 263,580
Park Fund Transfer-Community Center	178,045	122,419	167,080
Park Fund Transfer-Sports Complex	251,811	262,199	101,450
2015 Special Obligation Bond Interest	-	34,237	32,400
2015 Special Obligation Bond Principal	-	80,000	85,000
Community Center Lease Interest	19,800	15,000	10,200
Community Center Lease Principal	160,000	160,000	170,000
Financial Services	99	-	-
Healthy Communities Project	25,000	-	-
Trail System Maintenance	128,420	42,505	20,000
Clay Ridge Trail Connection	-	-	-
Project Planning Fees	39,000	-	250,000
Project: LCC Flooring Replacement	70,200	-	-
Project: Land Acquisition	31,715	-	-
Vehicles	27,570	-	35,000
Sportsfield Equipment	-	54,301	-
Capital Equipment	18,620	51,177	-
Total Expenditures	\$ 1,124,198	\$ 1,043,575	\$ 1,134,710
Revenues Over/(Under) Expenditures	(149,432)	(49,895)	(70,310)
Ending Fund Balance	\$ 403,830	\$ 353,935	\$ 283,625

City of Liberty, Missouri
 Park Sales Tax Bond Fund
 Fiscal Year 2017

	2016		
	2015 Actual	Forecast	2017 Budget
Beginning Fund Balance	\$ -	\$ 1,319,801	\$ 241,891
Revenues			
Bond Proceeds	\$ 1,403,285	\$ -	\$ -
Interest		8,263	
Total Revenues	<u>\$ 1,403,285</u>	<u>\$ 8,263</u>	<u>\$ -</u>
Expenditures			
SO Projects:			
FBSC Improvements	\$ -	\$ 670,824	\$ 120,000
LCC Audio/Lighting Replacement	63,535	63,535	-
Stocksdale Park Restroom	-	151,814	-
Sprayground Replacement	-	200,000	-
Soccer Venue Improvements	-	-	-
Playground Addition	-	-	-
Project Contingencies	-	-	-
Total Expenditures	<u>\$ 63,535</u>	<u>\$ 1,086,173</u>	<u>\$ 120,000</u>
Bond Cost of Issuance	\$ 19,949	\$ -	\$ -
Total Costs	\$ 83,484	\$ 1,086,173	\$ 120,000
Proceeds Favorable/(Unfavorable) to Expenditures	<u>\$ 1,319,801</u>	<u>\$ (1,077,910)</u>	<u>\$ (120,000)</u>
Ending Fund Balance	<u><u>\$ 1,319,801</u></u>	<u><u>\$ 241,891</u></u>	<u><u>\$ 121,891</u></u>

YEAR 2017 BUDGET DETAIL
PARK SALES TAX FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
54.10.3027	Parks Sales Tax	\$ 956,429	\$ 1,055,441	\$ 1,091,505	\$ 1,156,320	\$ 1,286,260
54.10.3029	Sales Tax Transfers	(124,329)	(140,359)	(147,945)	(162,640)	(221,860)
54.25.3095	MDNR Grant	-	-	-	-	-
54.30.3144	Healthy Communities Project Grant	15,000	15,000	15,000	-	-
54.50.3301	Interest Earnings	503	1,476	2,706	-	-
54.70.3641	Sales of Public Property	-	-	10,750	-	-
54.70.3791	Miscellaneous Income	-	16	-	-	-
54.70.3794	Bond Proceeds	860,506	-	1,395,000	-	-
54.70.3799	Bond Premium	-	-	8,285	-	-
54.80.3803	Transfers In - Parks Developer Fund	-	-	2,750	-	-
TOTALS		\$ 1,708,108	\$ 931,575	\$ 2,378,051	\$ 993,680	\$ 1,064,400
EXPENDITURES						
54.60.145.36.7203	Computer Software	\$ 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	-	250,000
54.60.415.08.5399	Miscellaneous Fees	14,400	4,800	-	-	-
54.60.415.24.6008	Debt Service Principal-Sp Oblig Bond	-	-	-	80,000	85,000
54.60.415.24.6018	Debt Service Interest-Sp Oblig Bond	-	-	-	34,237	32,400
54.60.415.24.6024	Bond Cost of Issuance	-	-	19,949	-	-
54.60.415.42.5996	Interfund Transfer-Parks	211,068	190,099	173,918	221,737	263,580
54.60.415.42.5997	Interfund Transfer-Community Center	78,029	106,072	178,045	122,419	167,080
54.60.415.42.5998	Interfund Transfer-Sports Complex	79,406	62,252	251,811	262,199	101,450
54.60.419.36.7201	Capital Equipment-Maintenance	-	119,557	-	51,177	-
54.60.419.36.7302	Park Operations-Trails & Road Repairs	-	-	-	-	-
54.60.420.14.5575	Maintenance Trails & Roads	-	-	128,420	42,505	20,000
54.60.420.36.7101	Vehicles	-	-	27,570	-	35,000
54.60.420.36.7302	Trails & Road Repairs	-	13,315	-	-	-
54.60.433.14.5575	Stocksdale Maint-Grounds/Landscaping	-	-	-	-	-
54.60.434.36.7306	Ruth Moore Basketball Courts Reconstr	40,000	-	-	-	-
54.60.436.36.7301	Land Acquisition	-	-	31,715	-	-
54.60.436.36.7510	Playground Equipment	-	-	-	-	-
54.60.458.36.7201	Capital Equipment	-	-	18,620	54,301	-
54.60.458.36.7303	General Park Improvements	-	-	-	-	-
54.60.460.36.7206	Theater Equipment	-	-	63,535	63,535	-
54.60.460.36.7303	Sprayground Replacement	-	-	-	200,000	-
54.60.460.36.7308	Stocksdale Park Improvements	-	-	-	151,814	-
54.60.460.36.7320	FBSC Improvements	-	-	-	670,824	120,000
54.60.491.08.5346	Financial Services	186	118	-	-	-
54.60.491.14.5581	Capital Sales Tax Fund Repayment	-	-	-	-	-
54.60.491.24.6001	Debt Service Principal	-	158,000	160,000	160,000	170,000
54.60.491.24.6011	Debt Service Interest	-	23,313	19,800	15,000	10,200
54.60.491.24.6021	Debt Service Fees	-	99	99	-	-
54.60.491.24.6024	Cost of Issuance	15,777	-	-	-	-
54.60.491.36.7402	Community Center Bldg Improvements	188,000	-	70,200	-	-
54.60.491.41.5395	Community Center Lease	1,042,745	-	-	-	-
TOTALS		\$ 1,727,637	\$ 702,625	\$ 1,207,682	\$ 2,129,748	\$ 1,254,710

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$818,000

Date Issued: December 19, 2013

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

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

City of Liberty, Missouri
Special Obligation Bonds
Series 2015

Amount Issued: \$1,395,000

Date Issued: October 29, 2015

Purpose: Park Projects

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2015						\$ 1,395,000
2016	2.000%	80,000	17,615.46	16,621.88	114,237.34	1,315,000
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	-
TOTALS		\$ 1,395,000	\$ 176,578.04	\$ 158,962.58	\$ 1,730,540.62	

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City of Liberty, Missouri
Economic Development Fund
Fiscal Year 2017

	2015 Actual	2016 Forecast	2017 Budget
Beginning Fund Balance	\$ -	\$ 1,169,935	\$ 1,119,752
Revenues			
Eco/Dev Sales Tax	\$ 1,260,422	\$ 1,734,480	\$ 1,929,390
Interest Earnings	2,410	23,106	-
Transfers In	-	430,004	430,000
Total Revenues	<u>\$ 1,262,832</u>	<u>\$ 2,187,590</u>	<u>\$ 2,359,390</u>
Total Resources	<u>\$ 1,262,832</u>	<u>\$ 3,357,525</u>	<u>\$ 3,479,142</u>
Expenditures			
LEDC			
Health Insurance	\$ 12,770	\$ 15,970	\$ -
Dental Insurance	360	-	-
Vision Insurance	220	-	-
Partnership-Community Growth	55,000	56,650	58,350
Total LEDC Expenditures	<u>\$ 68,350</u>	<u>\$ 72,620</u>	<u>\$ 58,350</u>
Administrative Expenditures			
Salary	\$ -	\$ 79,584	\$ 81,970
Social Security	-	6,074	6,270
Lagers	-	6,844	7,790
Workers Comp	-	-	200
Health Insurance	-	13,634	24,150
Life Insurance	-	25	20
Dental Insurance	-	569	430
Vision Insurance	-	177	80
Disability Insurance	-	66	50
Part-Time	-	15,000	8,000
Other Fees	24,548	102,220	136,700
Total Administrative Expenditures	<u>\$ 24,548</u>	<u>\$ 224,193</u>	<u>\$ 265,660</u>
Debt Service Expenditures			
GO Bond Principal-SLP	\$ -	\$ 470,000	\$ 485,000
GO Bond Interest-SLP	-	415,000	403,960
SO Bond Principal-SLP	-	432,780	425,000
SO Bond Interest-SLP	-	284,990	274,990
SO Bond Principal-Downtown	-	200,000	205,000
SO Bond Interest-Downtown	-	138,190	133,360
Total Debt Service	<u>\$ -</u>	<u>\$ 1,940,960</u>	<u>\$ 1,927,310</u>
Total Expenditures	<u>\$ 92,897</u>	<u>\$ 2,237,773</u>	<u>\$ 2,251,320</u>
Revenue Over(Under) Expenditures	<u>\$ 1,169,935</u>	<u>\$ (50,183)</u>	<u>\$ 108,070</u>
Ending Fund Balance	<u>\$ 1,169,935</u>	<u>\$ 1,119,752</u>	<u>\$ 1,227,822</u>

City of Liberty, Missouri
Economic Development Bond Fund
Fiscal Year 2017

	2015 Actual	2016 Forecast	2017 Budget
Beginning Fund Balance	\$ -	\$ 28,026,030	\$ 67,766
Revenues			
Bond Proceeds	\$ 28,961,550	\$ -	\$ -
Interest	20,607	133,660	70,000
Transfers In	-	2,642,180	-
Total Bond Revenues	<u>\$ 28,982,157</u>	<u>\$ 2,775,840</u>	<u>\$ 70,000</u>
Expenditures			
South Liberty Parkway	\$ 459,751	\$ 25,913,835	\$ -
Downtown	180,074	4,820,269	-
Cost of Issuance	316,302	-	-
Total Bond Expenditures	<u>\$ 956,127</u>	<u>\$ 30,734,104</u>	<u>\$ -</u>
Proceeds Favorable/(Unfavorable) to Expenditures	<u>\$ 28,026,030</u>	<u>\$ (27,958,264)</u>	<u>\$ 70,000</u>
Ending Fund Balance	<u><u>\$ 28,026,030</u></u>	<u><u>\$ 67,766</u></u>	<u><u>\$ 137,766</u></u>

YEAR 2017 BUDGET DETAIL
ECONOMIC DEVELOPMENT FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
56.10.3026	Sales Taxes	\$ -	\$ -	\$ 1,260,422	\$ 1,734,480	\$ 1,929,390
56.50.3301	Interest Earnings	-	-	2,410	23,106	-
56.50.3302	Interest Earnings-Reserve	-	-	20,607	-	-
56.50.3311	Interest Earnings	-	-	-	133,660	70,000
56.70.3794	Bond Proceeds	-	-	28,545,000	-	-
56.70.3799	Bond Premium	-	-	416,550	-	-
	Transfers In	-	-	-	2,642,180	-
56.80.3810	Transfers In	-	-	-	430,004	430,000
TOTALS		\$ -	\$ -	\$ 30,244,989	\$ 4,963,430	\$ 2,429,390
EXPENDITURES						
Eco Devo Administrative Expenses						
56.20.001.02.4001	Salary	\$ -	\$ -	\$ -	\$ 79,584	\$ 81,970
56.20.001.02.4101	Social Security	-	-	-	6,074	6,270
56.20.001.02.4102	Lagers	-	-	-	6,844	7,790
56.20.001.02.4104	Workers Comp	-	-	-	-	200
56.20.001.02.4105	Health Insurnace	-	-	-	13,634	24,150
56.20.001.02.4106	Life Insurance	-	-	-	25	20
56.20.001.02.4107	Dental Insurance	-	-	-	569	430
56.20.001.02.4112	Vision Insurance	-	-	-	177	80
56.20.001.02.4116	Disability Insurance	-	-	-	66	50
56.40.514.02.4002	Part-Time	-	-	-	15,000	8,000
Total Eco Devo Administrative Expenses		\$ -	\$ -	\$ -	\$ 121,973	\$ 128,960
Eco Devo South Liberty Parkway Phase II						
56.96.601.24.6001	GO Bond Principal-SLP	\$ -	\$ -	\$ -	\$ 470,000	\$ 485,000
56.96.601.24.6002	SO Bond Principal-SLP	-	-	-	415,000	403,960
56.96.601.24.6011	GO Bond Interest-SLP	-	-	-	432,780	425,000
56.96.601.24.6012	SO Bond Principal-SLP	-	-	-	284,990	274,990
56.70.622.24.6024	Cost of Issuance-SLP	-	-	127,545	-	-
56.70.622.36.7507	Survey Servies-SLP Bonds	-	-	10,450	-	-
56.70.622.36.7509	Relocation Costs-SLP Bond	-	-	285,750	1,818,495	-
56.70.622.36.7510	Construction Contract-SLP Bond	-	-	7,850	24,067,184	-
56.70.622.38.5989	Miscellaneous Exp-SLP Bond	-	-	28,156	28,156	-
Total Eco Devo South Liberty Parkway Phase II		\$ -	\$ -	\$ 459,751	\$ 27,516,605	\$ 1,588,950
Eco Devo Projects Program						
56.70.630.02.4105	Health Insurance-LEDC	-	-	12,770	15,970	-
56.70.630.02.4107	Dental Insurance-LEDC	-	-	360	-	-
56.70.630.02.4112	Vision Insurance-LEDC	-	-	220	-	-
56.70.630.08.5365	Other Eco/Dev Fees	-	-	24,548	102,220	136,700
56.70.630.24.6024	Cost of Issuance	-	-	316,302	-	-
56.70.630.36.7510	Construction Contract	-	-	154,246	-	-
56.70.630.38.5822	Partnership-Community Growth	-	-	55,000	56,650	58,350
56.70.630.38.5989	Miscellaneous Expenses	-	-	25,828	53,698	-
Total Eco Devo Projects Program		\$ -	\$ -	\$ 589,273	\$ 228,538	\$ 195,050

YEAR 2017 BUDGET DETAIL
ECONOMIC DEVELOPMENT FUND (continued)

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
EXPENDITURES						
Eco Devo Downtown Reconstruction						
56.70.631.24.6001	GO Bond Principal-Downtown	-	-	-	200,000	205,000
56.70.631.24.6011	GO Bond Interest-Downtown	-	-	-	138,190	133,360
56.70.631.36.7501	Engineering Design-Downtown	-	-	-	-	-
56.70.631.36.7504	Project Testing Fees-Downtown	-	-	-	20,000	-
56.70.631.36.7510	Construction Contract-Downtown	-	-	-	4,746,571	-
Total Eco Devo Downtown Reconstruction		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,104,761</u>	<u>\$ 338,360</u>
TOTALS		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,049,024</u>	<u>\$ 32,849,904</u>	<u>\$ 2,251,320</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
2016	5.000%	470,000	224,678.06	208,043.75	902,721.81	12,515,000
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	-
TOTALS		\$ 12,985,000	\$ 2,451,024.94	\$ 2,226,346.88	\$ 17,662,371.82	

City of Liberty, Missouri
Special Obligation Bonds
Series 2015

Amount Issued: \$10,480,000

Date Issued: October 29, 2015

Purpose: South Liberty Parkway Project

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

City of Liberty, Missouri
Special Obligation Bonds
Series 2015

Amount Issued: \$5,080,000

Date Issued: October 29, 2015

Purpose: Downtown Square Project

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2015						\$ 5,080,000
2016	2.000%	200,000	70,477.60	67,703.13	338,180.73	4,880,000
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	-
TOTALS		\$ 5,080,000	\$ 877,865.14	\$ 807,387.54	\$ 6,765,252.68	

City of Liberty, Missouri
Capital Construction Bond Fund
Fiscal Year 2017

	<u>2015 Actual</u>	<u>2016 Forecast</u>	<u>2017 Budget</u>
Beginning Fund Balance	\$ 3,276,526	\$ 2,458,433	\$ (1)
Revenues			
Liberty Drive Funding	220,192	-	-
Interest	10,031	13,193	-
Total Revenues	<u>230,223</u>	<u>13,193</u>	<u>-</u>
Total Resources	<u>3,506,750</u>	<u>2,471,626</u>	<u>(1)</u>
Expenditures			
Liberty Drive Engineering	3,687	-	-
Liberty Drive Construction	1,013,192	-	-
Franklin Construction	31,438	-	-
Project Contingencies	-	-	-
Interfund Transfers	-	2,471,627	-
Total Expenditures	<u>1,048,316</u>	<u>2,471,627</u>	<u>-</u>
Revenue Favorable/(Unfavorable) to Expenditures	<u>(818,093)</u>	<u>(2,458,434)</u>	<u>-</u>
Ending Fund Balance	<u>\$ 2,458,433</u>	<u>\$ (1)</u>	<u>\$ (1)</u>

YEAR 2017 BUDGET DETAIL
CAPITAL CONSTRUCTION BOND FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
57.25.3097	STP Grant Funding	\$ -	\$ 289,808	\$ 220,192	\$ -	\$ -
57.50.3301	Interest Earnings	13,215	19,672	10,031	13,193	-
57.70.3762	KCMO I35/M291 Cost Share	-	-	-	-	-
57.70.3794	Bond Proceeds-Long Term	2,127,903	-	-	-	-
TOTALS		<u>\$ 2,141,118</u>	<u>\$ 309,480</u>	<u>\$ 230,223</u>	<u>\$ 13,193</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	69,165	15,343	3,687	-	-
57.76.609.36.7510	Construction Contract-Liberty Drive	-	1,181,436	1,013,192	-	-
57.76.609.36.7515	Project Contingencies	-	-	-	-	-
57.76.623.36.7510	Construction Contract-I35/M291	-	-	-	-	-
57.76.623.42.5993	Interfund Transfers-Capital Improvements	-	-	-	-	-
57.79.259.36.7501	Engineering Design-Neighborhood Projects	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	-	-	-
57.95.140.42.5993	Interfund Transfers-Eco/Devo	-	-	-	2,471,627	-
TOTALS		<u>\$ 992,465</u>	<u>\$ 2,837,963</u>	<u>\$ 1,048,316</u>	<u>\$ 2,471,627</u>	<u>\$ -</u>

City of Liberty, Missouri
 Fire Sales Tax Fund
 Fiscal Year 2017

	2015 Actual	2016 Forecast	2017 Budget
Beginning Fund Balance	\$ 3,508,794	\$ 1,165,482	\$ 1,146,823
Revenues			
Sales Taxes	\$ 1,085,019	\$ 1,156,320	\$ 1,286,260
Sales Tax Transfers	(147,949)	(162,640)	(221,860)
Interest	4,407	6,000	1,000
Sale of Public Property	55,000	182,500	60,000
Miscellaneous Income	30,000	30,000	30,000
Lease Proceeds	-	-	2,850,000
Total Revenues	<u>\$ 1,026,477</u>	<u>\$ 1,212,180</u>	<u>\$ 4,005,400</u>
Total Resources	<u>\$ 4,535,271</u>	<u>\$ 2,377,662</u>	<u>\$ 5,152,223</u>
Expenditures			
Building Maintenance	\$ 52,857	\$ -	\$ 4,000
Minor Equipment	10,664	25,373	15,000
Lease Principal-Vehicles	240,631	289,100	209,000
Lease Interest-Vehicles	34,606	37,310	31,300
Vehicles - 2017 Ambulance	-	-	800,000
Vehicles-Pumpers	1,906,893	82,353	-
Vehicles-Other	-	-	-
Capital Equipment	243,273	221,523	15,000
Computer Equipment	-	-	61,400
Construction	372,836	-	2,050,000
Lease Principal-Construction	50,000	64,000	66,000
Lease Interest-Construction	9,494	11,120	9,830
Transfers Out-General Fund	285,000	336,510	336,500
SO Bond Principal - Pumper	109,073	111,620	114,220
SO Bond Interest - Pumper	22,071	19,530	16,930
SO Bond Principal - Tanker	30,227	30,940	31,660
SO Bond Interest - Tanker	2,164	1,460	740
Total Expenditures	<u>\$ 3,369,789</u>	<u>\$ 1,230,839</u>	<u>\$ 3,761,580</u>
Revenues Over/(Under) Expenditures	<u>\$ (2,343,312)</u>	<u>\$ (18,659)</u>	<u>\$ 243,820</u>
Ending Fund Balance	<u><u>\$ 1,165,482</u></u>	<u><u>\$ 1,146,823</u></u>	<u><u>\$ 1,390,643</u></u>

YEAR 2017 BUDGET DETAIL
FIRE SALES TAX FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
58.10.3024	Fire Sales Tax	\$ 956,429	\$ 1,052,441	\$ 1,085,019	\$ 1,156,320	\$ 1,286,260
58.10.3029	Sales Tax Transfers	(124,330)	(140,362)	(147,949)	(162,640)	(221,860)
58.50.3301	Interest Earnings	1,183	3,734	4,407	6,000	1,000
58.70.3641	Sale of Public Property	72,500	5,600	55,000	182,500	60,000
58.70.3791	Miscellaneous Income	55,000	30,000	30,000	30,000	30,000
58.70.3793	Lease Proceeds	-	2,524,000	-	-	2,850,000
TOTALS		\$ 960,782	\$ 3,475,413	\$ 1,026,477	\$ 1,212,180	\$ 4,005,400
EXPENDITURES						
58.50.325.14.5571	Building Maintenance	\$ -	\$ -	\$ 52,857	\$ -	\$ 4,000
58.50.325.08.5346	Financial Services	206	-	-	-	-
58.50.325.18.5601	Minor Equipment	4,710	-	10,664	25,373	15,000
58.50.325.24.6001	Principal-Aerial Fire Truck	104,767	106,689	-	-	-
58.50.325.24.6002	Principal-Tanker Truck	28,786	29,638	-	-	-
58.50.325.24.6003	Lease Principal-Constr. Lease	-	-	50,000	64,000	66,000
58.50.325.24.6006	Lease Principal-Amb 2011	76,911	79,236	81,631	84,100	-
58.50.325.24.6009	Lease Principal-Pumpers 2014	-	-	159,000	205,000	209,000
58.50.325.24.6011	Interest-Aerial Fire Truck	26,985	14,961	-	-	-
58.50.325.24.6012	Interest-Tanker Truck	3,527	1,738	-	-	-
58.50.325.24.6013	Lease Interest-Construction	-	-	9,494	11,120	9,830
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	-	-	30,246	35,420	31,300
58.50.325.24.6023	Lease Service Fees	-	-	-	-	-
58.50.325.24.6024	Cost of Issuance	-	12,723	-	-	-
58.50.325.36.7101	Vehicles	61,090	-	1,906,893	82,353	-
58.50.325.36.7103	2017 Ambulance Purchase	-	-	-	-	800,000
58.50.325.36.7102	Fire Apparatus	-	-	-	-	-
58.50.325.36.7201	Capital Equipment	-	52,434	243,273	221,523	15,000
58.50.325.36.7202	Computer Equipment	14,278	-	-	-	61,400
58.50.325.36.7510	Construction Contract	203,290	-	372,836	-	2,050,000
58.50.325.42.5990	Transfer Out-General Fund	285,000	285,000	285,000	336,510	336,500
58.96.601.24.6001	SO Bond Principal 2012 Pumper	-	-	109,073	111,620	114,220
58.96.601.24.6002	SO Bond Principal 2012 Tanker	-	-	30,227	30,940	31,660
58.96.601.24.6011	SO Bond Interest 2012 Pumper	-	-	22,071	19,530	16,930
58.96.601.24.6012	SO Bond Interest 2012 Tanker	-	-	2,164	1,460	740
TOTALS		\$ 818,630	\$ 589,173	\$ 3,369,789	\$ 1,230,839	\$ 3,761,580

City of Liberty, Missouri
Special Obligation Bonds
Series 2012

Amount Issued: \$1,157,104.39

Date Issued: August 30, 2012

Purpose: Aerial Fire Truck

Year	Interest Rate	August 1		Total Payment	Bond Balance
		Principal	Interest		
2012					\$ 1,157,104.39
2013	2.332%	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
2016	2.332%	111,616.43	19,525.51	131,141.94	725,669.61
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	-
TOTALS		\$ 1,157,104.39	\$ 153,505.14	\$ 1,310,609.53	

City of Liberty, Missouri
Special Obligation Bonds
Series 2012

Amount Issued: \$151,214.78

Date Issued: August 30, 2012

Purpose: Fire Tanker Truck

Year	Interest Rate	August 1		Total 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
2016	2.332%	30,931.78	1,459.48	32,391.26	31,653.11
2017	2.332%	31,653.11	738.15	32,391.26	-
TOTALS		\$ 151,214.78	\$ 10,741.53	\$ 161,956.31	

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

Cost of Asset: \$1,921,000

Date Purchased: December 17, 2014

Purpose: Fire Pumper Lease Purchase

Year	Interest Rate	October 1		Total Payment	Agreement Balance
		April 1 Interest	Principal		
2014					\$ 1,921,000
2015	2.01%	10,940.10	159,000	189,246.15	1,762,000
2016	2.01%	17,708.10	205,000	240,416.20	1,557,000
2017	2.01%	15,647.85	209,000	240,295.70	1,348,000
2018	2.01%	13,547.40	214,000	241,094.80	1,134,000
2019	2.01%	11,396.70	218,000	240,793.40	916,000
2020	2.01%	9,205.80	222,000	240,411.60	694,000
2021	2.01%	6,974.70	227,000	240,949.40	467,000
2022	2.01%	4,693.35	231,000	240,386.70	236,000
2023	2.01%	2,371.80	236,000	240,743.60	-
		<u>\$ 92,486</u>	<u>\$ 1,921,000</u>	<u>\$ 100,851.75</u>	<u>\$ 2,114,337.55</u>

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

Cost of Asset: \$603,000

Date Purchased: December 17, 2014

Purpose: Roof, Sewer, and Parking Lot Projects

Year	Interest Rate	October 1		Total Payment	Agreement Balance
		April 1 Interest	Principal		
2014					\$ 603,000
2015	2.01%	3,434.09	50,000	59,494.24	553,000
2016	2.01%	5,557.65	64,000	75,115.30	489,000
2017	2.01%	4,914.45	66,000	75,828.90	423,000
2018	2.01%	4,251.15	67,000	75,502.30	356,000
2019	2.01%	3,577.80	68,000	75,155.60	288,000
2020	2.01%	2,894.40	70,000	75,788.80	218,000
2021	2.01%	2,190.90	71,000	75,381.80	147,000
2022	2.01%	1,477.35	73,000	75,954.70	74,000
2023	2.01%	743.70	74,000	75,487.40	-
		<u>\$ 29,041.49</u>	<u>\$ 603,000</u>	<u>\$ 31,667.55</u>	<u>\$ 663,709.04</u>

City of Liberty, Missouri
Cable Reserve Fund
Fiscal Year 2017

	<u>2015 Actual</u>	<u>2016 Forecast</u>	<u>2017 Budget</u>
Beginning Fund Balance	\$ 43,501	\$ 34,653	\$ 33,278
Revenues			
Interest Earnings	146	180	150
Total Revenues	<u>\$ 146</u>	<u>\$ 180</u>	<u>\$ 150</u>
Total Resources	<u>\$ 43,647</u>	<u>\$ 34,833</u>	<u>\$ 33,428</u>
Expenditures			
Software Maintenance	\$ 8,343	\$ 795	\$ -
Minor Equipment	651	760	-
Capital Equipment	-	-	33,430
Total Expenditures	<u>\$ 8,994</u>	<u>\$ 1,555</u>	<u>\$ 33,430</u>
Revenue Over(Under) Expenditures	\$ (8,848)	\$ (1,375)	\$ (33,280)
Ending Fund Balance	<u><u>\$ 34,653</u></u>	<u><u>\$ 33,278</u></u>	<u><u>\$ (2)</u></u>

YEAR 2017 BUDGET DETAIL
CABLE RESERVE FUND

Account Number	Account Name	2013	2014	2015	2016 Forecast	2017 Budget
REVENUES						
70.50.3305	Interest Earnings	210	195	146	180	150
TOTALS		<u>\$ 210</u>	<u>\$ 195</u>	<u>\$ 146</u>	<u>\$ 180</u>	<u>\$ 150</u>
EXPENDITURES						
70.20.031.14.5591	Software Maintenance	8,305	9,060	8,343	795	-
70.20.031.18.5601	Minor Equipment	4,668	3,423	651	760	-
70.20.031.36.7202	Capital Equipment	-	-	-	-	33,430
TOTALS		<u>\$ 12,973</u>	<u>\$ 12,483</u>	<u>\$ 8,994</u>	<u>\$ 1,555</u>	<u>\$ 33,430</u>

HUMAN RESOURCES

Compensation Structure Salary Grades-2017

Position Titles	Grades	2017 Minimum		2017 Midpoint		2017 Maximum	
		Monthly	Yearly	Monthly	Yearly	Monthly	Yearly
No Positions	2	\$1,839	\$22,068	\$2,436	\$29,232	\$3,032	\$36,384
Animal Shelter Attendant-PT Bus Driver Custodian Senior Center Technician	3	\$1,931	\$23,172	\$2,557	\$30,684	\$3,183	\$38,196
Customer Service/Office Assistant	4	\$2,028	\$24,336	\$2,686	\$32,232	\$3,343	\$40,116
Meter Service Technician Police Records Technician	5	\$2,129	\$25,548	\$2,819	\$33,828	\$3,509	\$42,108
Construction Worker I: Parks/PW/Utility Finance Technician Municipal Court Technician Maintenance Worker I: Parks/PW/Utility	6	\$2,237	\$26,844	\$2,962	\$35,544	\$3,686	\$44,232
No Positions	7	\$2,347	\$28,164	\$3,109	\$37,308	\$3,870	\$46,440
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	\$3,265	\$39,180	\$4,064	\$48,768
Communications Officer Mechanical Systems Specialist Utility Lab Technician	9	\$2,589	\$31,068	\$3,428	\$41,136	\$4,267	\$51,204
Code Enforcement Officer Accounting Specialist Horticulturist Mechanic: Parks/PW Office Supervisor-Parks/Utility (Finance) Crew Chief: Parks/PW/Utility Payroll Specialist	10	\$2,718	\$32,616	\$3,599	\$43,188	\$4,480	\$53,760
Chief Plant Operator Inspector: Building/Project	11	\$2,854	\$34,248	\$3,778	\$45,336	\$4,702	\$56,424

Compensation Structure Salary Grades-2017

Position Titles	Grades	2017 Minimum		2017 Midpoint		2017 Maximum	
		Monthly	Yearly	Monthly	Yearly	Monthly	Yearly
Accountant Finance Analyst Firefighter/EMT PR/Communications Specialist Police Officer* Recreation Supervisor	12	\$2,997	\$35,964	\$3,968	\$47,616	\$4,939	\$59,268
Communications (911) Supervisor Firefighter/Paramedic IS/GIS Specialist I Corporal Maintenance Supervisor: Parks/Utility Parks Supervisor: Grounds/Operations Senior Inspector: Building/Project Crew Manager: PW/Utility	13	\$3,146	\$37,752	\$4,166	\$49,992	\$5,186	\$62,232
Court Administrator Human Resources Manager Planner	14	\$3,304	\$39,648	\$4,374	\$52,488	\$5,444	\$65,328
GIS Specialist II	15	\$3,468	\$41,616	\$4,593	\$55,116	\$5,718	\$68,616
Accounting Manager Facilities Supervisor: PW	16	\$3,642	\$43,704	\$4,822	\$57,864	\$6,002	\$72,024
Capital Projects Engineer Deputy City Clerk Fire Captain IS Specialist II Support Services Supervisor-Police Police Sergeant	17	\$3,823	\$45,876	\$5,063	\$60,756	\$6,303	\$75,636
Chief Building Official City Planner/Planning & Zoning Manager Community Services Manager-Parks 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	\$5,317	\$63,804	\$6,619	\$79,428
Assistant Director: Finance/Parks & Rec IS/GIS Specialist III	19	\$4,216	\$50,592	\$5,583	\$66,996	\$6,949	\$83,388
Assistant to the City Administrator Communications Manager: Administration	20	\$4,427	\$53,124	\$5,862	\$70,344	\$7,297	\$87,564
Fire Division Chief Senior IS Specialist Assistant Director-Utilities Police Lieutenant	21	\$4,648	\$55,776	\$6,155	\$73,860	\$7,661	\$91,932

Compensation Structure Salary Grades-2017

Position Titles	Grades	2017 Minimum		2017 Midpoint		2017 Maximum	
		Monthly	Yearly	Monthly	Yearly	Monthly	Yearly
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	\$6,462	\$77,544	\$8,043	\$96,516
Deputy Police Chief	23	\$5,125	\$61,500	\$6,786	\$81,432	\$8,446	\$101,352
No Positions	24	\$5,380	\$64,560	\$7,125	\$85,500	\$8,869	\$106,428
Human Resources Director Information Systems Director Parks & Recreation Director	25	\$5,650	\$67,800	\$7,481	\$89,772	\$9,311	\$111,732
No Positions	26	\$5,932	\$71,184	\$7,854	\$94,248	\$9,776	\$117,312
Assistant City Administrator/Finance Director Fire Chief Development Director	27	\$6,230	\$74,760	\$8,248	\$98,976	\$10,266	\$123,192
Police Chief Public Works Director Utilities Director	28	\$6,540	\$78,480	\$8,660	\$103,920	\$10,780	\$129,360

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

Compensation Structure
Salary Grades-2017
Seasonal & Temporary Positions

		Range Spread			
Position Titles	Dept.	1st Year	2nd Year	3rd/4th Year	4th Year & Beyond
Building Attendants Child Care Attendants Concession Attendants Fitness Attendants Field Supervisors Interns-Parks	Parks Parks Parks Parks Parks Parks	\$7.70	\$7.70	\$7.75	\$8.00
Custodians Lifeguards (reg)	Parks Parks	\$7.75	\$8.00	\$8.25	\$8.50
Front Desk Attendants Child Care Lead Complex Maintenance	Parks Parks Parks	\$8.25	\$8.50	\$8.75	\$9.00
Front Desk Open Lifeguard Morning Program Assistant	Parks Parks Parks	\$8.75	\$9.00	\$9.25	\$9.50
Theater Technicians	Parks	\$9.75	\$10.25	\$10.75	\$11.25
Gym Supervisors Complex Supervisors Lifeguard Open	Parks Parks Parks	\$10.50	\$11.00	\$11.50	\$12.00
Interns-Administration, Planning & Development, Public Works Meter Reader Reserve Police Officer Parks Finance Assist.	Various Finance Police Parks	\$11.00	\$11.25	\$11.50	\$11.75
Group Lesson Swim Instructor- Weekday	Parks	\$11.50	\$11.75	\$12.00	\$12.25
Program Assistant	Parks	\$12.00	\$12.25	\$12.50	\$12.75
Theater Custodian	Parks	\$12.50	\$12.75	\$13.00	\$13.25
Tournament Directors	Parks	\$14.00	\$14.25	\$14.50	\$14.75
Group Lesson Swim Instructor - Weekend	Parks	\$18.00	\$18.25	\$18.50	\$18.75

City of Liberty, Missouri
Full-Time Positions
As of January 1, 2017

Description	2013	2014	2015	2016	2017
ADMINISTRATION					
Administrative Assistant	0	0	0	1	0
Administrative Assistant (part-time)	1	1	1	0	0
Animal Control Officer	0	0	2	2	2
Animal Shelter Attendant	0	0	0.5	1	1
Assistant City Administrator	1	1	1	1	1
Assistant Deputy City Clerk	1	1	1	1	1
Assistant to the City Administrator	1	1	1	1	1
City Administrator	1	1	1	1	1
Communication Manager	1	1	1	1	1
Marketing & Special Events Supervisor	0	0	0	0	1
Communication/Public Relations Specialist	1	1	1	1	0
Court Administrator	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Economic & Business Development Manager	1	1	1	1	1
Municipal Court Technician	2	2	2	2	2
TOTAL ADMINISTRATION	12	12	14.5	14.5	14.0
HUMAN RESOURCES					
Human Resources Coordinator	1	1	1	0	0.5
Human Resources Director	1	1	1	1	1
Human Resources Manager	0	0	0	1	1
TOTAL HUMAN RESOURCES	2	2	2	2	2.5
FINANCE					
Accountant	1	1	1	1	1
Accounting Manager	1	1	1	1	1
Accounts Payable Specialist	0	0	0	0	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	0	0	0	0
Finance Technician	4	4	4	3	3
Lead Finance Technician	0	0	0	1	0
Lead Meter Technician	1	1	1	1	1
Meter Service Technician	1	2	2	2	2
Office Supervisor	1	1	1	1	1
Payroll Specialist	1	1	1	1	1
TOTAL FINANCE	14	14	14	14	14

City of Liberty, Missouri
Full-Time Positions
As of January 1, 2017

Description	2013	2014	2015	2016	2017
FIRE					
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Assistant Chief-Shift Commander	3	3	3	3	3
Deputy Fire Chief	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	12	9	12	12
Firefighter/Paramedic	24	24	24	21	24
TOTAL FIRE	48.5	51.5	48.5	48.5	51.5
INFORMATION SERVICES					
GIS Specialist II	1	1	1	1	1
GIS Specialist III	0	1	1	1	1
Information Technology Services Director	1	1	1	1	1
Information Security Officer	0	0	1	1	1
Information Systems Specialist I	2	1	1.5	1.5	2.0
Information Systems Specialist II	1	2	1	1	2
Information Systems Specialist III	2	0	1	1	0
Senior Information System Specialist	0	2	1	1	1
TOTAL INFORMATION SERVICES	7	8	8.5	8.5	9.0
POLICE					
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Parking Control Officer	0	0	0	0.5	0.5
Animal Control Officer	2	2	0	0	0
Animal Shelter Attendant	0.5	0.5	0	0	0
Communications Officer	9	9	9	9	9
Communications Supervisor	1	1	1	1	1
Deputy Police Chief	0	0	0	0	0
Evidence & Property Technician	0.5	0.5	0.5	0.5	0.5
Police Captain	2	2	2	2	2
Police Chief	1	1	1	1	1
Police Corporal	4	4	4	4	4
Police Lieutenant	2	2	2	2	2
Police Officer	25	25	25	25	25
Police Sergeant	6	6	6	6	6
Records Technician	3	3	3	3	3
Support Services Supervisor	1	1	1	1	1
TOTAL POLICE	57.5	57.5	55	55.5	55.5
COMMUNITY SERVICES (AGING)					
Administrative Assistant	1	1	1	1	1
Bus Driver	1	1	1	1	1
Recreation Program Coordinator	0	1	1	1	2
Senior Center Technician	1	1	1	1	0
Senior Services Manager	1	1	1	1	0
TOTAL COMMUNITY SERVICES (AGING)	4	5	5	5	4

City of Liberty, Missouri
Full-Time Positions
As of January 1, 2017

Description	2013	2014	2015	2016	2017
PUBLIC WORKS					
Administrative Assistant	2	2	2	2	2
Capital Review Engineer	1	1	1	1	1
City Engineer/Assistant Public Works Director	1	1	1	1	1
Facilities Management Supervisor	1	1	1	1	1
Mechanic	0	0	0	1	1
Project Inspector	0	0	1	1	2
Public Works Crew Chief	0	0	2	2	3
Public Works Director	1	1	1	1	1
Public Works Maintenance Worker I	7	7	4	0	0
Public Works Maintenance Worker II	5	5	6	9	8
Public Works Operations Manager	1	1	1	1	1
Senior Project Inspector	2	2	1	1	0
TOTAL PUBLIC WORKS	21	21	21	21	21
DEVELOPMENT SERVICES					
Administrative Assistant	1	1	1	1	1
Building Inspector	1	1	1	1	1
Chief Building Official	1	1	1	1	1
City Planner	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1
Community Development Manager	1	1	1	1	1
Assistant Director	1	1	1	1	1
Rental Inspector (part-time)	0	0	1	1	1
Senior Building Inspector	1	1	1	1	1
TOTAL DEVELOPMENT SERVICES	8	8	9	9	9
PARKS & RECREATION					
Assistant Parks Director	1	1	1	1	1
Athletic Fields Grounds Keeper	1	2	2	2	2
Building Maintenance Technician	1	1	1	1	1
Custodian	1	0	0	0	0
Events Coordinator	1	1	1	0	0
Horticulturist	1	1	1	1	1
Lead Theater Technician	1	1	1	1	1
Maintenance Supervisor	0	0	1	1	1
Marketing/Special Events Coordinator	0	0	0	1	1
Mechanic	1	1	1	1	1
Mechanical Systems Specialist	1	1	0	0	0
Membership Services (LCC) Manager	1	1	1	1	1
Office Assistant	1	1	1	1	0
Office/Facility Supervisor	1	1	1	1	2
Parks Crew Chief	2	2	1	1	1
Parks Maintenance Worker I	0	0	1	1	3
Parks Maintenance Worker II	3	3	3	3	1
Parks and Natural Resources Manager	1	1	1	1	1
Parks and Recreation Director	1	1	1	1	1
Parks Supervisor	1	1	2	2	2
Recreation Coordinator	3	3	2	2	3
Recreation Program (Sports Complex) Manager	1	1	1	1	0
Senior Recreation Coordinator	3	3	3	3	3
Theater Productions/Facility Rental Supervisor	1	1	1	1	1
TOTAL PARKS & RECREATION	28	28	28	28	28

City of Liberty, Missouri
Full-Time Positions
As of January 1, 2017

Description	2013	2014	2015	2016	2017
UTILITIES					
Collection Manager (Previous Crew Leader)	0	0	0	1	1
Collection Worker I	0	0	0	3	3
Collection Worker II	0	0	0	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	1	1
Crew Chief	2	2	2	0	0
Distribution Manager (Previous Crew Leader)	0	0	0	1	1
Distribution Worker I	0	0	0	5	5
Distribution Worker II	0	0	0	2	2
Lead Operator-Water Treatment Operations	1	1	1	0	0
Maintenance Mechanic-Water Treatment Operations	1	1	1	0	0
Maintenance Supervisor-Water Treatment Operations	1	1	1	0	0
Maintenance Worker I	8	8	8	0	0
Maintenance Worker II	2	2	2	0	0
Operator-Water Treatment Operations	4	4	4	0	0
Production Manager	0	0	0	1	1
Production Technician	0	0	0	6	5
Treatment Manager (New Position-July 2015)	0	0	0	1	1
Treatment Technician (New Position-September 2015)	0	0	0	2	4
Utility Worker	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
Administrative Assistant - Utilities	1	1	1	1	1
TOTAL UTILITIES	26	26	26	31	34
TOTALS CITY-WIDE	228	233	231.5	237.0	242.5

BUDGET GLOSSARY AND GENERAL INFORMATION

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAFR - Comprehensive Annual Financial Report.

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

CAPITAL BUDGET - The appropriation of resources for capital assets.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DISBURSEMENT - The expenditures of money from an account.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GFOA - Government Finance Officers Association

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL INFORMATION

City Fund Structure

General Fund

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

Special Revenue Funds

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

Capital Projects Funds

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

Debt Service Funds

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

Enterprise Funds

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

Non-Expendable Trusts

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

Budget Process

Budget Adoption

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

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

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

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

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

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

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

Budget Basis

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

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

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

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

Budget Amendment Process

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

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

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

City of

Liberty
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