

Annual Budget Report 2019



City of

Liberty
missouri

CITY OF LIBERTY, MISSOURI
 FISCAL YEAR 2019 BUDGET
 TABLE OF CONTENTS

Principal Elected & Appointed Officials	3
City Council Strategic Goals	4
Organizational Chart	6
Budget Message	8
Fiscal Policies	41
Recap of Revenue	46
General Fund	63
General Fund Summary	64
General Fund Revenues	66
General Fund Expenditures	70
City Council	71
Administration Department	72
Human Resources Department	84
Finance Department	87
Police Department	92
Fire Department	104
Parks Community Services (Aging) Department	113
Public Works Department	119
Planning & Development Department	126
Information Technology Services Department	132
City Wide	137
Park Fund	145
Special Revenue Funds	165
Fairview Cemetery Trust Fund	166
Mt. Memorial Cemetery Trust Fund	168
Frank Hughes Memorial Library Trust Fund	170
Transient Guest Tax Fund	172
Police Training Fund	174
Police Inmate Security Fund	176
Cemetery Maintenance Fund	178
Loss Control Fund	180
Public Safety Sales Tax Fund	182
TIF Funds	184
Enterprise Funds	197
Utilities Department	198
Water Operating/Water Capital Funds	206
Wastewater Operating/Wastewater Capital Funds	220
Wastewater Treatment Facility Fund	234
Sanitation Fund	236
Capital Funds	238
Capital Sales Tax Fund	239
Transportation Sales Tax Fund	248
Park Sales Tax Fund	251
Economic Development Fund	256
Capital Construction Bond Fund	264
Fire Sales Tax Fund	266
Cable Reserve Fund	273
Human Resources	275
Budget Glossary & General Information	283

CITY OF LIBERTY, MISSOURI
 LIST OF PRINCIPAL ELECTED AND APPOINTED OFFICIALS
 AS OF JANUARY 1, 2019

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
Assistant Municipal Prosecutor	Mary M Parrish
City Administrator	Curt Wenson
Assistant City Administrator/Finance Director	Dan Estes
Deputy City Clerk	Janet Pittman
Economic Development Director	Karan Johnson
Fire Chief	P. Michael Snider
Human Resources Director	Amy Blake
Information Technology Services Director	Tony Sage
Parks & Recreation Director	BJ Staab
Police Chief	James Simpson
Public Works Director	Andy Noll
Utilities Director	Brian Hess
Planning & Development Director	Katherine Sharp



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 3.375 cent Use Tax - This would modernize the revenue stream, with the trend of online shopping growing every year, it is anticipated that sales tax revenues will decline. The Use Tax revenues will help fund improvements within our Parks and recreation department, enhancements to our Community Center, and the building of a new animal shelter.
- 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.

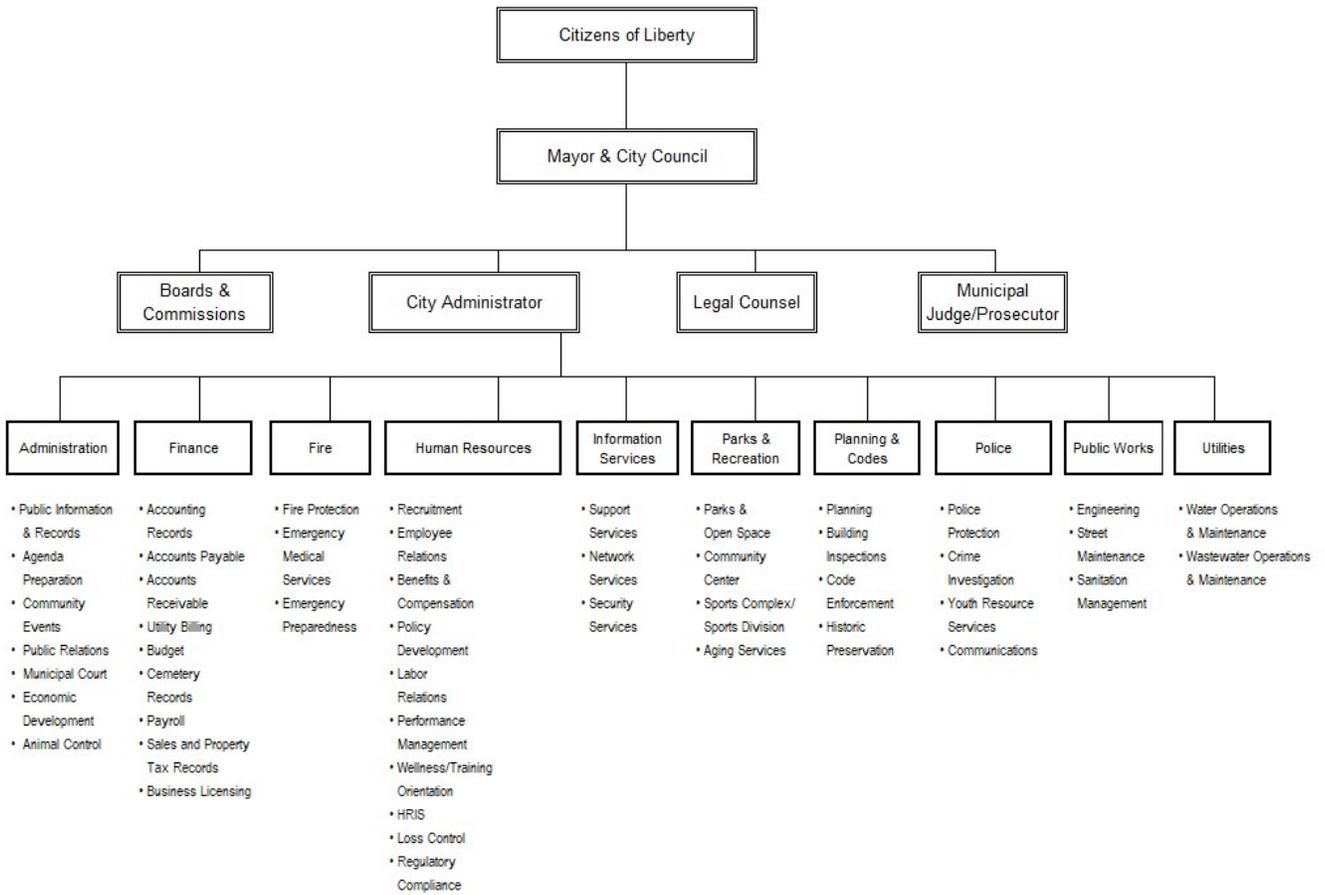
- Explore and expand social media communication opportunities and strategies.
- Find additional methods to disseminate information throughout the City of Liberty working with our community partners like William Jewell College, Liberty Hospital, and the Liberty School District.
- Enhance programming on 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.



AWARD FOR DISTINGUISHED BUDGET PREPARATION

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Liberty, Missouri**, for its Annual Budget for the fiscal year beginning **January 1, 2018**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Liberty

Missouri

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morill

Executive Director

BUDGET MESSAGE



December 10, 2018

Honorable Mayor and Members of the City Council:

For your consideration is the proposed 2019 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 2019. 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 2019, 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 2019 budget adoption. Attachments providing budgetary details are also provided.

2019 HIGHLIGHTS

For 2019, 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 2018 to establish the levy rate at a Tax Neutral Levy based on 2008 basis, which with the growth in the property tax base resulted in a slight decrease in revenues. Aside from planned 2019 adjustments to water, wastewater and solid waste user fees, all other fees and charges assessed to Liberty residents will stay at 2018 levels.

In April 2018, the voters approved a Use Tax for the City. The current rate of this new tax is 3.375% and is applied to all retail sales that qualify under Missouri State law governing this revenue source. This revenue source is a General Fund revenue item. Specific capital expenditures (new Animal Shelter and Park improvements) will be implemented and have been resourced through the issuance of 2018 special obligation bonds. Project expenditures will be made in 2019 and 2020. The debt service for these capital projects will be paid from use tax funds. Beyond providing debt service funding, the use tax represents a significant modernization of General Fund revenues. With the continual transition of retail sales from "brick and mortar" sales to online sales, the City is excited to have the use tax as a revenue for the future. Project 2019 revenues not required for debt service will be used to support General Fund operations.

2019 will again show significant and exciting activity within the infrastructure services areas. Beyond those use tax projects described above, the City will see the start of the reconstruction of the I35 Interchange - Kansas Street - M291 Project. Project engineering is ongoing with anticipated completion and bidding by early 2019. Construction is projected to begin in the late springs of 2019 and construction lasting over two construction seasons. This project is comprised of two MoDOT projects (I35 Interchange and the M291 Intersection) and a City project (Kansas Street). All three projects will be bid at the same time, awarded together and all managed by MoDOT with city input. Funding for this project are provided by Federal Grants, local Liberty MoDOT and Shoal Creek TIF Funds. These items will be more fully discussed in the CIP section of this narrative.

For 2019, employee compensation adjustments are budgeted at a 3% across the board increase for all personnel not covered by the Public Safety Sales Tax Fund. The 3% adjustment helps the City remain competitive in retaining the quality employees that provide the high level of services our citizens expect. The Public Safety Sales Tax Fund provides for step plan increases for covered Fire and Police positions.

TOTAL BUDGET SUMMARY

The following table presents the 2019 revenue, expenditures, and inter-fund transfers for the City's total proposed operating and capital budgets:

Fund	2019 Revenue	2019 Expenditures
General Fund	19,521,810	20,343,410
General Fund - Limited Capital (Use Tax)		6,500,000
Transient Guest Tax Fund	301,810	314,220
Economic Development Sales Tax Fund	2,008,400	2,477,190
Public Safety Sales Tax Fund	2,686,360	2,170,090
Capital Sales Tax Fund	2,723,550	2,351,900
Transportation Sales Tax Fund	2,235,540	1,427,350
Park Sales Tax Fund	1,117,760	289,250
Park Sales Tax Bond Fund		400,000
Fire Sales Tax Fund	1,344,380	1,338,220
Cable System Fund	600	33,800
Park Operating Fund	3,777,810	4,283,080
Police Training Fund	11,240	9,820
Police Inmate Security Fund	4,600	5,500
Cemetery Maintenance Fund	37,520	54,550
Fairview Cemetery Trust Fund	11,400	
PFA Construction-Sports Complex		10,000
Mt. Memorial Cemetery Trust Fund	650	
Frank Hughes Memorial Trust	500	
Loss Control Fund	83,060	198,900
TIF Bond Projects	2,706,910	2,285,060
TIF Pay Go Projects	2,191,970	2,191,970
Liberty Commons TIF	2,898,910	2,162,870
Water Fund	5,766,200	5,964,860
Water Capital Fund	24,000	1,095,000
Wastewater Fund	10,035,780	8,085,360
Wastewater Capital Fund		1,440,000
Solid Waste Fund	1,756,000	1,756,420
Total Before Transfers	61,246,760	67,188,820
<u>Interfund Transfers</u>		
General Fund	872,020	47,750
Transient Bed Tax Fund		2,000
Economic Development Sales Tax Fund	621,550	
Transportation Fund		885,710
Capital Sales Tax Fund		253,010
Park Sales Tax		619,830
Park Operating Fund	679,230	59,000
PFA Construction-Sports Complex	10,000	
Frank Hughes Memorial Trust		500
Fire Sales Tax		315,000
Cemetery Maintenance Fund	55,750	47,750
Fairview Cemetery Fund		7,350
Mt. Memorial Fund		650
Water Fund		1,071,000
Water Capital Fund	1,071,000	
Wastewater Fund		1,088,000
Wastewater Capital Fund	1,088,000	
Total Transfers	4,397,550	4,397,550
Total Including Transfers	65,644,310	71,586,370

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 and Telecom Franchise Fees). The addition of use tax revenues have and will continue to provide in the future with revenue growth opportunities. The proposed 2019 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 2019 General Fund Budget does represent a positive budget, with revenues of 20,393,838 and expenditures of \$20,391,150.

The following provides budgetary detail and discussion on the 2019 General Fund.

Revenues Comparative Table

	2017 Final	2018 Forecast	2019 Budget
PROPERTY	4,148,539	4,353,071	4,352,460
FRANCHISE FEES	3,466,868	3,596,500	3,605,000
SALES TAXES	4,460,167	4,662,011	4,747,650
USE TAX	—	610,000	1,350,170
OTHER TAXES	1,286,680	1,281,000	1,288,300
LICENSES & PERMITS	503,728	434,400	433,400
OPERATING GRANTS	605,880	596,190	655,610
CHARGES FOR SERVICES	1,363,497	1,294,150	1,377,160
INTEREST	25,389	45,000	65,000
FINES & FORFEITURES	294,180	361,000	354,000
MISCELLANEOUS	1,672,778	1,740,250	1,293,060
TRANSFERS IN	693,530	893,520	872,020
TOTAL	<u>18,521,236</u>	<u>19,867,092</u>	<u>20,393,830</u>

Discussion

2019 General Fund Revenue Highlight:

- All revenues are believed to be realistically budgeted.
- Total budgeted 2019 revenues show a favorable balance of \$526,745 when compared to the 2018 forecast.
- Budgeted 2019 core revenues show a favorable balance of \$910,935 when compared to the 2018 forecast.
 - Increases from 2018 are predominately due to increase Sales Tax, Charges for Services revenues and the implementation of the Use Tax in 2018. In April of 2018, voters approved a 3 3/8 cent Use Tax. The City began collecting the new Use Tax in July of 2018.
 - Core revenues are all revenues, exclusive of one-time revenues and transfers-in from other funds.
- Property taxes for 2019 are budgeted at a unfavorable level when compared to 2018 and are anticipated to show \$607.00 decline in revenue growth due to decrease in assessed property values.
- Sales Tax Revenue for 2019 is budgeted at \$4,747,651 is \$85,640 favorable to the 2018 forecast.
 - The 2019 budget reflects a mature sales tax base within the City of Liberty and includes the additional impact of Liberty Commons.

- Use Tax Revenue for 2019 is budgeted at \$1,350,170, this represents the first year of collections for this tax.
- Franchise Fees Revenue for 2019 is set at \$3,605,000 are favorable to the 2018 forecast by \$8,500.
 - Projections assume more normal winter heating and summer cooling seasons; while also taking declining mobile phone, telephone and cable tv franchise fees into consideration.
- Transfers In for 2019 transfers are set at \$872,020 show an decrease of \$21,510 from the 2018 forecast.
 - The budget for Transfer Ins decreased primarily due to a decrease of the transfer in from the Fire Sales Tax Fund.
- Utility Overhead Fees for 2019 reflect a \$358,400 budget this budget amount reflects calculations of non-direct allocated expenditures paid in the General Fund for support of the Water and Sanitary Sewer Funds.
 - In 2018, this number increased primarily due to cost within the General Fund to get the Wastewater Treatment Plant up and running. In the past, this revenue item was based on a percentage of utility fund revenue. This budgeted amount will continue into future years.

Expenditures
Comparative Table

	2017 Final	2018 Forecast	2019 Budget
Salaries and Benefits	13,639,113	15,242,096	15,601,089
Non-Salary Expenses	3,904,171	4,023,180	4,367,563
Capital Expenditures	954,344	1,536,887	1,953,848
Less: PSST Salary and Benefits	(300,280)	(1,331,151)	(1,531,340)
Total All Costs	18,197,348	19,471,012	20,391,160
Total General Fund	18,197,348	19,471,012	20,391,160
Mayor and Council	159,530	195,430	207,150
Administration	1,164,670	1,228,128	1,260,665
Human Resources	269,681	284,995	304,120
Finance	743,939	812,250	913,840
Police	5,489,416	5,540,799	5,669,495
Fire	4,780,331	4,980,556	5,040,746
Aging Service	350,750	355,931	376,011
Public Works	2,370,071	2,512,128	2,589,795
Planning	677,373	766,864	787,530
Information Services	1,992,454	2,574,443	2,643,113
City Wide	199,133	219,488	598,695
	18,197,348	19,471,012	20,391,160

Discussion

The proposed 2019 General Fund Budget is set at \$20,391,160. 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 2019 revenue constraints did not allow for such considerations.

As such the 2019 General Fund Budget should be considered a “maintenance of effort” budget. Services provided in 2018 will be maintained in 2019.

The following prioritizations were made within the 2019 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 2019 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 2018

- 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
- Additional reductions were made within the Non-salary and Capital lines
 - The Management Team believes these prioritized reductions are manageable in 2019, but could result in service disruptions if required to continue beyond 2019. Sustainability discussions with Management, Budget Committee and Council need to take place in early 2019.
- Certain costs were transferred out of the General Fund Budget into a reimbursable safety expense program maintained by our insurance carrier.
 - 2019 reflects the last year these funds will be available.

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

	2017 Final	2018 Forecast	2019 Budget
Total Current Core Revenue	16,342,745	17,402,483	18,313,410
Transfers In	1,001,936	1,251,920	1,230,420
Total Core Revenue with Transfers In	17,344,681	18,654,403	19,543,830
From One Time	1,176,561	1,212,690	850,000
Total Revenue	18,521,242	19,867,093	20,393,830
Salary and Non-Salary Expenditures	17,195,254	17,886,375	18,389,560
Capital Expenditures	954,344	1,536,887	1,953,850
Total Expenditures	18,149,598	19,423,262	20,343,410
Transfers Out	47,750	47,750	47,750
Total Expenditure and Transfers	18,197,348	19,471,012	20,391,160
Total Revenue Less Total Expenditures and Transfers	323,894	396,081	2,670
Total Ending Fund Balance With Loss Control	3,386,565	3,695,225	3,582,055
Fund Balance Percentage With Loss Control	20.02%	20.71%	19.10%

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 2019 budget is at within that range at a 18.06% level.

PARK OPERATING FUND

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

Comparative Table

	2017 Final	2018 Forecast	2019 Budget
Revenues			
Property Tax	730,870	778,879	766,700
Grants	9,964	—	—
Sports Complex / Sports Programs	976,020	940,944	995,000
Community Center	1,711,628	1,723,424	1,777,550
Charges for Services	13,938	15,000	13,500
Contributions	7,100		250
Lease Proceeds	20,203	60,000	60,000
Miscellaneous/Other	587,410	45,180	155,810
Interest	10,558	9,420	9,000
Transfer from the Cemetery Maintenance Fund	57,750	47,750	47,750
Park Sales Tax Transfer	651,196	673,108	619,830
Transfer in from the Trans Sales Tax Fund	10,500	10,820	11,150
Frank Hughes Library Interest	280	503	500
Total Revenues	4,787,417	4,305,028	4,457,040
Total Resources	5,256,786	4,791,307	4,828,062
Expenditures			
Administration			
Employee Compensation	289,573	276,635	339,470
Non-Salary	90,387	120,359	108,450
Transfers	49,000	49,000	49,000
Park Foundation			
Non-Salary	—	—	—
Frank Hughes Library			
Non-Salary	889	1,130	1,130
Park Maintenance			
Employee Compensation	500,969	525,871	533,610
Non-Salary	321,948	155,042	146,410
Sports Programs			
Employee Compensation	540,235	537,569	587,370
Non-Salary	640,685	703,850	571,060
Transfers Out to Park Operations	—	—	—
PFA Transfers	9,026	10,000	10,000
Community Center			
Employee Compensation	1,165,651	1,228,840	1,307,080
Non-Salary	1,162,144	811,989	688,500
Transfers Out to Park Operations	—	—	—
Total Expenditures	4,770,507	4,420,285	4,342,080
Revenue Over/(Under) Expenditures	16,910	(115,257)	114,960
Ending Fund Balance	486,279	371,022	485,982
Less: Encumbrances/Reservations	—	—	—
Unreserved Ending Fund Balance	486,279	371,022	485,982
Fund Balance Percent - % Revenue	10.2%	8.6%	10.9%

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 2019 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 2019 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
- Continue to use partnerships and alliances as leverage to enhance programs, services, and improvements
- 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 2019 Parks Fund is balanced. Park revenues are budgeted at \$4,456,710 and expenditures are budgeted at \$4,342,080. The 2019 budget continues the recognition of services performed by Parks for the benefit of City cemeteries. The Parks Accounting analysis documents \$47,750 in salary costs expended by Parks for our cemeteries. With this information, Parks will be kept whole in 2019 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 2019 budget is at the desired level of 11.34%.

PUBLIC SAFETY SALES TAX FUND

In April 2017, the voters approved a ½ cent Public Safety Sales Tax. The Public Safety Sales Tax will be used to fund 3 additional Firefighters/EMTS and 4 additional Police Officers. Effective October 1, 2017 a new salary structure was implemented for Firefighters and Certified Police Officers and compression adjustments were provided for this categorized staff. Implementation of a five year step plan with 2017 being considered the first year will provide a 3% salary adjustment thru 2021. The General Fund will maintain 2016 salary funding levels for both Fire and Police and all step plan and benefit cost increases will be a cost to the Public Safety Sales Tax. All new positions for Fire and Police in 2018 will be charged directly to Public Safety Sales Tax. A committee that consists of four Citizens, four Union Representatives, one Council Member and both Chiefs was developed. They will meet once a year to ensure the funds that pertain to the Public Safety Sales Tax are being spent as the voters intended them to be used.

Comparative Table

	2017 Final	2018 Forecast	2019 Budget
Beginning Fund Balance	—	329,159	1,218,309
Revenues			
PSST Sales Tax	629,439	2,615,750	2,677,860
Interest	—	8,479	8,500
Total Revenues	629,439	2,624,229	2,686,360
Expenditures			
Police			
Training	—	—	11,500
PSST New Positions			
Total Salaries & Benefits	—	194,510	304,620
Total Non-Salary Expenses	—	14,298	48,500
Total PSST New Positions	—	208,808	353,120
Total Police Expenditures	—	208,808	364,620
Fire			
PSST New Positions			
Total Salaries & Benefits	—	187,620	266,630
Total Non-Salary Expenses	—	7,500	7,500
Total PSST New Positions	—	195,120	274,130
Total Fire Expenditures	—	195,120	274,130
Total All Expenditures	—	403,928	638,750
PSST Base Position Salary Costs			
Total PSST Base Position Salary Costs	300,280	1,331,151	1,531,340
Total Expenditures and Transfers	300,280	1,735,079	2,170,090
Total Revenue Favorable/(Unfavorable) to Expenditures	329,159	889,150	516,270
Total Ending Fund Balance	329,159	1,218,309	1,734,579

Discussion

Committee Coordination

The 2019 PSST Budget was reviewed by the PSST Oversight Committee. That committee found the budget submittal consistent with voter intent.

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 2019 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 \$50.78 million and are:

2019 - 2024 CIP Expenditures

\$15.56M - Pay As You Go

- \$9.81M - Street Restoration/General Transportation Improvements/Street Maintenance Supplies
- \$2.03M - Public Works Equipment - Building Maintenance
- \$1.89M - Storm Water Improvements
- \$1.00M - City Landscaping, ROW Mowing and Beautification Funds
- \$0.50M - Capital Engineer
- \$0.30M - KCATA (\$0.048 annually)
- \$0.03M - Misc.

\$0 - Major Roadway Projects

- All promised projects except I35 - Kansas Street - M291 completed
 - That project will be paid out in 2018 under our MoDOT contracts

2.04M - Transfers Out to General Fund

- Provides for support of Public Works expenses incurred in the General Fund

20.42M - Debt Service/Loan Costs

Projects from the Economic Development Sales Tax Fund are:

\$36.54M - Bond Projects

- \$25.7M - South Liberty Parkway - Phase II and Phase I
- \$5M - Downtown Reconstruction Project
- \$5.84M - I35/M521 Interchange - Kansas Street - M291 Reconstruction/Improvements Project

In mid-2017, the reconstruction of the South Liberty Interchange was completed. This rebuilt interchange has and will continue to complement the City's construction of South Liberty Parkway Phase II and provide seamless access to south Liberty. The completion of South Liberty Parkway Phase II will open the area to significant, future development activities.

In 2019, the construction of the I35 Interchange-Kansas Street-M291 project will begin. The project will be three different projects, with the I35 interchange and the replacement of the bridge beginning in May of 2019. The total project should be complete by August 2020.

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 **2019 Transportation Sales Tax Fund**.

Comparative Table

	2017 Final	2018 Forecast	2019 Budget
Revenues			
Transportation Sales Tax	2,495,805	2,615,750	2,677,860
Sales Tax Transfer	(391,198)	(423,480)	(442,320)
Interest	2,875	2,981	
Miscellaneous Income		21	
Total Revenues	<u>2,107,482</u>	<u>2,195,272</u>	<u>2,235,540</u>
Total Resources	<u>2,888,181</u>	<u>3,139,809</u>	<u>3,064,860</u>
Expenditures			
Pay-As-You Go			
MoDOT Flintlock Payback	513,588	513,588	513,600
Service Fees	213	—	
Street Maintenance	350,000	450,000	400,000
City Landscaping Funds - Parks (BJ)	19,751	15,690	15,930
City Landscaping Funds - Transfer to Parks		—	
Park ROW/Public Parking Mowing Contract (Noll)	67,025	70,340	77,280
City Transportation Enhancement Funds	—	—	50,000
City Transportation Enhancement Funds - Signs	31,860	—	
KCATA Bus Service (Funderburk)	45,812	52,281	50,650
Total Capital Outlay	<u>1,028,249</u>	<u>1,101,899</u>	<u>1,107,460</u>
Transfers Out			
Transfer to Eco/Devo Sales Tax Fund for SLP2	430,000	430,000	430,000
Transfer to Eco/Devo Sales Tax Fund for Kansas	—	193,800	191,550
City Landscaping Funds - Transfer to Parks	10,500	10,820	11,150
Transfer to Debt Service (South Liberty Inter)	321,885	320,960	319,890
Trans Back to GF	153,010	253,010	253,010
Total Transfers	<u>915,395</u>	<u>1,208,590</u>	<u>1,205,600</u>
Total Expenditures and Transfers	<u>1,943,644</u>	<u>2,310,489</u>	<u>2,313,060</u>
Total Revenue Favorable/(unfavorable) to Expenditures	<u>163,838</u>	<u>(115,217)</u>	<u>(77,520)</u>
Total Ending Fund Balance	<u>944,536</u>	<u>829,320</u>	<u>751,800</u>

Discussion

Committee Coordination

The 2019 Transportation Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found the budget submittal consistent with voter intent.

2019 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 2019, sales tax revenues are budgeted at \$2,235,540.

Total expenditures and transfers out are proposed to be \$2,313,060. 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 (2019 represents the last payment), \$400,000 in street maintenance, \$77,280 to allow for the contracting of mowing on public right-of-way, \$15,930 for right-of-way landscaping supplies, \$50,000 for City transportation enhancement funds and KCATA bus service contract support in the amount of \$50,650. Transfers out to other funds amount to \$1,205,600. Of that amount \$430,000 and \$191,550 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 and Kansas Street Project. An additional Transfer Out in the amount of \$253,010 provides resources to the General Fund for public works functions paid from the General Fund. \$319,890 represents a transfer to the Debt Service subfund for General Obligation Bond payments. Lastly, \$11,150 is transferred to the Parks Fund to support Parks staffing related to public right-of-way landscaping efforts.

Proposed expenditures are unfavorable when compared to budgeted revenues in a deficit amount of (\$77,520). This will generate a projected ending fund balance of \$751,800. This fund balance must be carried over into 2020 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 **2019 Capital Sales Tax Fund**.

Comparative Table

	2017 Final	2018 Forecast	2019 Budget
Revenues			
Capital Improvement Sales Tax	2,495,820	2,615,750	2,677,860
TIF Sales Tax Transfers	(383,823)	(423,480)	(442,320)
Federal Grant	—	7,810	—
Clay Co Road Fund - Current Formula - City Direct	221,546	169,920	169,260
Clay County - Sales Tax Distribution - City Direct	—	58,020	60,750
Road District - Current Formula	187,980	237,980	238,000
Interest	34,295	41,017	20,000
Sale of Public Property	24,200	—	—
Miscellaneous Income	39,678	1,508	—
Special Assessments	4,700	392	—
Total Revenues	2,624,396	2,708,917	2,723,550
Expenditures			
Pay-As-You-Go			
Salary and Benefits	54,243	75,890	79,130
Asphalt - Street Repairs	80,284	56,300	65,000
Gravel - Street Repairs	22,700	13,970	11,500
Paint - Street Marking	46,873	31,720	26,000
Chemicals - Storm Drainage	16,724	29,620	25,000
Financial Services	—	2,680	2,760
Radio Maintenance	7,555	8,244	8,700
Minor Equipment	3,413	—	—
Public Works Capital Equipment	446,495	299,000	260,000
Liability Insurance	—	1,281	1,380
Public Works Capital Equipment - Lease Interest - Radios	1,478	1,290	1,090
Public Works Capital Equipment - Lease Principal - Radios	6,379	6,600	6,820
Public Works Capital Equipment - Lease Interest - Street Sweeper	1,031	—	—
Public Works Capital Equipment - Lease Principal - Street Sweeper	44,190	—	—
Public Works Equipment Rental	7,871	—	—
Street Restoration - Base	558,194	591,000	728,000
Financial Services	1,382	—	—
Debt Service Fees	376	—	—
Misc Fees	6,900	—	—
Maintenance Projects-General Transportation Improvements	30,950	59,560	75,000
NPDES Expense	5,059	16,270	10,000
Capital Stormwater Improvement Program	244,362	1,255,000	320,000
Storm water Improvements	—	83,404	—
Downtown Design Study	2,276	380	—
Project Contingencies - Conistor Street	625,000	25,000	—
Kansas Street Funding to Eco/Devo	—	1,700,000	—
Transfer in to the General Fund	153,010	253,020	253,010
Total Pay-As-You-Go	2,366,745	4,510,229	1,873,390
Transfer to Debt Service Reserve	665,530	666,380	731,520
Total Expenditures and Transfers	3,032,275	5,176,609	2,604,910
Revenue Favorable(Unfavorable) To Expense and Transfers	(407,879)	(2,467,692)	118,640
Ending Fund Balance	3,752,065	1,284,372	1,403,012

Committee Coordination

The 2018 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.

2019 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 2019 resources for the Capital Sales Tax from all sources are budgeted at \$2,723,550. Capital Sales Tax revenues account for \$2,235,540 of the total. Combined County Road Levy and Road District revenues are anticipated to be \$468,010.

Total proposed expenditures and transfers from all sources for 2019 are expected to be \$2,604,910. Of that amount, Pay-As-You Go expenditures, inclusive of street maintenance expenditures, amount to \$1,873,390. Debt Service amounts are budgeted at \$731,520.

Income favorable to expenditures will show a combined surplus of 118,640. End of the year fund balance is projected to be \$1,403,012. 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 2019 Fire Sales Tax Fund.

Comparative Table

	2017 Final	2018 Forecast	2019 Budget
Revenues			
Fire Sales Tax	1,247,909	1,307,880	1,338,930
Sales Tax Transfers	(192,512)	(211,740)	(221,170)
Interest	14,148	34,919	800
Sale of Public Property	1,000	197,689	5,000
Miscellaneous Revenue (Hosp. Contract - GEMT)	49,817	49,817	220,820
Lease Proceeds	3,119,000	—	—
Total Revenues	4,239,362	1,378,565	1,344,380
Expenditures			
Financial Fees (GEMT)	—	—	95,000
Building Maintenance	—	25,654	24,300
Minor Equipment	—	—	15,500
Cost of Issuance 2014 Lease	30,699	—	—
Lease Principal 2014 Pumpers	209,000	214,000	218,000
Lease Interest 2014 Pumpers	31,296	27,094	22,800
2017 Ambulance Purchase	—	1,000,128	—
Vehicles - Other	—	—	50,360
Capital Equipment	222,256	73,736	50,000
COMPUTER EQUIPMENT	—	—	61,400
Construction	374,498	1,625,885	110,000
Construction Lease Principal 2014	66,000	67,000	68,000
Construction Lease Interest 2014	9,829	8,502	7,160
Transfer to Debt Service	163,535	486,381	615,700
General Fund Transfer	336,510	336,500	315,000
Total Expenditures	1,443,623	3,864,880	1,653,220
Total Revenue Over(Under) Expenditures	2,795,739	(2,486,315)	(308,840)
Projected Ending Fund Balance	3,932,373	1,446,058	1,137,217

Discussion

Committee Coordination

The 2019 Fire Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent.

2019 - 2024 CIP Expenditures

\$8.23M - Total Expenses

- \$1.65M - 2017 Fire Station construction projects debt service - 2027 Payoff
- \$1.48M - Transfer to the General Fund - continuation of salary support
- \$1.20M - 2015 purchase of three fire pumpers debt service - 2023 pay off
- \$0.93M - Equipment and vehicles - Pay-as-You-Go
- \$0.78M - 2017 ambulance purchase debt service - 2022 pay off
- \$0.72M - Building construction and maintenance
- \$0.52M - 2012 ladder truck debt service - 2022 payoff
- \$0.49M - Future ambulance debt service
- \$0.38M - 2014 Fire Station construction projects debt service - 2023 pay off
- \$0.10M - GEMT payment

Financial

The 2019 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 2019 Fire Sales Tax revenue budget is budgeted at \$1,344,380 and is comprised of \$1,117,760 in sales tax revenues, \$5,000 from the sale of retired equipment and \$220,820 from Liberty Hospital Cract and GEMT (Ground Emergency Medical Transport) Program. 2019 represent the first year of participation in the GEMT program. The Ground Emergency Medical Program is a voluntary program that allows for the reimbursement of uncompensated costs to eligible GEMT providers who provide qualifying emergency ambulance services to Department of Social Services, MO HealthNet participants.

Budgeted expenditures and transfers total \$1,623,220. They are comprised of \$931,660 in debt service payments, a \$315,000 transfer into the General Fund to support fire staffing, and \$376,560 for the acquisition of other capital equipment, building maintenance and fees for the GEMT program .

Comparing revenues to expenditures, you will find a unfavorable deficit balance of (\$308,840). The 2019 anticipated fund balance is \$1,137,217. 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 2019 Parks Sales Tax Fund Pay-As-You Go sub-fund.

Pay-As-You-Go Fund Comparative Table

	2017 Final	2018 Forecast	2019 Budget
Revenues			
Sales Tax	1,247,909	1,307,880	1,338,930
Sales Tax Transfers	(192,512)	(211,740)	(221,170)
Sale of Public Property	—	2,865	—
Misc	—	32	—
Reimbursed Expense	24,720	—	—
Total Revenues	1,080,117	1,099,037	1,117,760
Pay Go Expenditures			
Park Fund Transfer - Parks	376,214	230,458	298,550
Park Fund Transfer - Community Center	158,846	247,585	152,250
Park Fund Transfer -Sports Complex	116,136	306,075	169,030
2015 Special Obligation Bond Principal	85,000	90,000	90,000
2015 Special Obligation Bond Interest	32,394	30,650	28,850
2018 Special Obligation Bond Principal	—	—	5,000
2018 Special Obligation Bond Interest	—	—	15,900
Debt Service Fees	99	—	—
CC Lease Interest	10,200	5,100	—
CC Lease Principal	170,000	170,000	—
Trail System Maintenance	—	42,654	100,000
Project: Trail design and Costing	51,375	—	—
Project: Land Acquisition (neighborhood park)	—	7,180	—
Project: Bennett Park Tennis Resurfacing	49,440	—	—
Project: Church of the Nazarene Lease - Parking Lot	25,000	—	—
Project: Outdoor Pool Liner Replacement	41,920	—	—
Project: LCC HVAC replacement	1,482	—	—
Project: Outdoor Pool Concrete Repairs	—	66,812	—
Project: Natatorium Air Quality	68,581	—	—
Building Improvements	26,909	—	—
Vehicles	44,733	—	35,000
Sportsfield Equipment (61)	633	22,549	14,500
Capital Equipment - LCC personal lift	—	14,900	—
Total Expenditures	1,258,962	1,233,963	909,080
Total Revenue Over(Under) Expenditures	(178,845)	(134,926)	208,680
Total Ending Fund Balance	300,038	165,112	373,792

Discussion

Committee Coordination

The 2019 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.

2019 - 2024 CIP Expenditures

\$5.35M - Total Expense

- \$3.86M - Transfer to Park Fund - continuation of op support
- \$0.84M - Special Obligation Bond Debt Service (includes 2018 SOB)
- \$0.21M - Trail System Maintenance
- \$0.15M - Technology Upgrades

- \$0.14M - Vehicles
- \$0.09M - Sports Field Equipment
- \$0.06M - Capital Equipment

\$0.40M - Revenue and Expense

- 2015 Special Obligation Bond resources fully used
- 2018 Special Obligation Bond to address Park Maintenance Bldg

Financial

The 2019 Parks Sales Tax Revenue budget is established at \$1,117,760, of which all is anticipated to come from sales tax revenues.

2019 budgeted expenditures and transfers total \$909,080. Funds in the amount of \$619,830 will be transferred out to the Park Fund to support those operations. Included in these amounts are, debt service payments associated with the issuance of the 2015 Special Obligation Bonds in the amount of \$118,850 and 2018 Special Obligation Bond debt service payments in the amount of \$20,900. Also, there is \$149,500 will be used for Park system improvements, vehicles and equipment.

Projected income is favorable to expenditures in the amount of \$208,680. Year-end fund balance is projected to be \$373,792.

Bond Fund Comparative Table

	2017 Final	2018 Forecast	2019 Budget
Revenues			
Bond Proceeds	—	408,737	—
Interest	6,763	2,840	—
Total	<u>6,763</u>	<u>411,577</u>	<u>—</u>
Expenditures			
Bond Projects	—	—	—
Park Maintenance Facility	—	—	400,000
SO Project: Sports Complex Field	212,250	35,319	—
SO Project: Concrete Repair of Pool	—	37,149	—
SO Project: Stocksdale Park rest room	146,022	—	—
SO project: Sprayground replacement	203,476	—	—
SO Project: Soccer venue improvements	216,811	—	—
SO Project: Playground addition	—	92,690	—
Total	778,559	165,158	400,000
Bond Cost of Issuance	—	8,737	—
Total Costs	778,559	173,895	400,000
Proceeds Favorable/(Unfavorable) to Expenses	(771,796)	237,682	(400,000)
Ending Fund Balance	162,318	400,000	—

Committee Coordination

The 2019 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.

In 2019, the budget show transfers in from the Capital Sales Tax Fund to support future funding for I35-Kansas Street - M291 corridor improvements.

The following provides budgetary detail and discussion on the 2019 Economic Development Sales Tax Budget.

Discussion

Committee Coordination

The 2019 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

	2017 Final	2018 Forecast	2019 Budget
REVENUES			
Sales Taxes	1,870,032	1,933,960	2,008,400
Interest Earnings Other	489	12	—
Transfer In From The Transportation Sales Tax Fund - Kansas	—	193,800	191,550
Transfer In From The Transportation Sales Tax Fund - SLP	430,000	430,000	430,000
Total Revenues	2,300,521	2,557,772	2,629,950
EXPENDITURES			
Liberty Economic Development Corporation	60,844	66,321	68,230
Eco/Devo Administrative Expenses	145,670	189,486	246,980
Other Eco/Dev Expenses	11,584	1,244	1,320
Total Economic Development Support Expenditures	218,098	257,051	316,530
Transfer Out to GO Debt Service	888,963	881,838	876,540
Transfer Out to SO Debt Service	1,038,344	1,035,650	1,284,120
Total Transfer Out to Debt Service	1,927,307	1,917,488	2,160,660
Total Expenses and Transfers	2,145,405	2,174,539	2,477,190
Revenues Favorable/(Unfavorable) to Expenditures	155,116	383,233	152,760
Ending Fund Balance	1,293,361	1,676,594	1,829,354

Bond Sub-Fund Comparative Table

	2017 Final	2018 Forecast	2019 Budget
REVENUES			
Transfer In from Capital Sales Tax Fund	—	1,700,000	—
Raising Cane's sidewalk fee		23,890	—
Transfer in from the Wastewater Capital for SLP	—	500,000	—
Special Obligation Bonds - Kansas Street		3,457,762	—
Interest Earning Due to Bond Proceeds - SLP	178,898	189,138	—
Total Bond Proceeds	<u>178,898</u>	<u>178,898</u>	<u>178,898</u>
EXPENDITURES			
South Liberty Parkway	8,903,204	13,207,864	—
Downtown Rehabilitation	1,824,680	310,697	—
I35 Bridge/M152 Bridge Project - City Match	—	1,500,000	—
Kansas Street - M291 Project	965,100	3,370,620	—
Project Contingencies	—	593,573	—
Cost of Issuance	—	75,090	—
Total Bond Expenditures	<u>11,692,984</u>	<u>19,057,844</u>	<u>—</u>
Ending Fund Balance	<u>13,187,054</u>	<u>—</u>	<u>—</u>

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 \$2,008,400 in 2019 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 2019 is \$ 2,629,950.

Support for both internal (the Economic Development Manager's Office) and external (Liberty Economic Development Corporation) will be paid from this budget source in 2019 and beyond. Total economic development support expenditures are budgeted at \$316,530 in 2019.

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 2019 will be \$2,160,659. Total expenditures for the Economic Development Sales Tax Fund are budgeted at \$2,477,190.

The 2019 ending fund balance is projected to be \$1,829,354. 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

	2017 Final	2018 Forecast	2019 Budget
Revenues			
Transient Guest Tax	171,677	256,820	301,810
Web Design Grant	4,750	—	
Sponsorships	1,500	—	
Misc. Revenue	240	—	
Interest	1,104	2,110	—
Total Revenues	<u>179,271</u>	<u>258,930</u>	<u>301,810</u>
Expenditures			
Contract Services (HDLI)	61,939	33,500	35,000
Total Festival Costs	55,251	61,940	63,500
Total Downtown Summer Concert Series	5,667	9,100	10,000
Total Hometown Holidays	3,856	6,000	7,500
Total Wayfinding	22,612	60,700	39,900
Total Art Funding	14,703	38,475	56,375
Festivals/Events Promotional	—	15,000	22,000
Contingency	—	—	6,605
Total Public Information	14,370	75,520	73,340
Administration of Revenue	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Total Expenditures	<u>180,398</u>	<u>302,235</u>	<u>316,220</u>
Revenue Favorable/(Unfavorable) to Expenditures	<u>(1,127)</u>	<u>(43,305)</u>	<u>(14,410)</u>
Ending Fund Balance	<u>141,642</u>	<u>98,337</u>	<u>67,381</u>

Financial

The Transient Guest Tax did not become effective until April 1, 2015. In 2019, the tax is expected to generate \$301,810 in revenues. Expenditures are anticipated to be \$316,220, reflecting programmed tourism expenditures. The ending fund balance is forecasted to be \$95,384.

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 2019 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

	2017 Final	2018 Forecast	2019 Budget
Revenues			
User Fee Income	5,399,777	5,752,643	5,731,400
Interest Expense	29,492	57,256	32,800
Sales of Public Property			
Other Income	81,481	2,506	2,000
Capital Contributions - Non Cash			
Total	5,510,750	5,812,405	5,766,200
Total Expense	6,639,866	5,806,064	7,035,860
Add: Capital Charged Back of Minor Equipment			
Less: Interest Expense	49,059	46,901	103,040
Less: Depreciation/Amortization	1,241,413	1,400,000	1,400,000
Less: Capital	1,317,000	244,000	1,071,000
Operating Expense	4,032,394	4,115,163	4,461,820
Operating Income	1,478,356	1,697,242	1,304,380
Operating Income For Ratio Calculation	1,478,356	1,697,242	1,304,380
Interest	49,059	46,901	103,040
Bond Principal	510,749	526,800	548,860
Total Debt	559,808	573,701	651,900
	264%	296%	200%

Water Fund Capital

	2017 Final	2018 Forecast	2019 Budget
Revenues			
Transfers In from Water Operating	1,073,000	—	827,000
Interest	15,852	24,251	24,000
Infrastructure Maint Fee	244,000	244,000	244,000
Total Revenues	1,332,852	268,251	1,095,000
Capital Outlay Expenses			
Engineering Design	73,410	4,280	60,000
Construction Contract	96,308	34,076	625,000
Nashua Rd Value Replacement	—	10,292	—
Wilshire Water Connection	4,891	331	—
Raw Water Transimission	53,482	240	—
Vehicles	68,505	488,687	80,000
Capital Equipment	—	10,080	—
Building Improvements	(131,412)	8,716	25,000
Building Improvements	131,412	—	—
Capital Equipment	—	633,018	305,000
Engineering Design	5,639	53,292	—
Computer Equipment	—	72,195	—
Computer Software	—	20,386	—
Construction Contract	—	35,025	—
Total Expenses	302,235	1,370,618	1,095,000
Capital Fund Income/(Loss)	1,030,617	(1,102,367)	—
Ending Cash Balance	2,102,363	914,656	914,656

Wastewater Fund

	2017 Final	2018 Forecast	2019 Budget
Operating Fund			
User Income	8,632,213	8,984,200	9,838,690
Interest Earnings	151,851	196,426	195,590
Interest Earning-Capital Fund	20,265	49,850	—
Other Income	5,949	2,328	1,500
Contributed Capital - Non Cash	258,798	—	—
Operating Income	9,069,076	9,232,804	10,035,780
Total Expense	7,272,555	9,040,338	9,173,360
Less: Interest Expense	291,175	1,169,480	1,236,700
Less: Depreciation/Amortization	2,159,188	2,850,000	2,850,000
Less: Capital	1,088,000	1,088,000	1,088,000
Operating Expense	3,734,192	3,932,858	3,998,660
Operating Income	5,334,884	5,299,946	6,037,120
Operating Income for Ratio Calculation	5,076,087	5,299,946	6,037,120
All Interest	291,175	1,169,480	1,236,700
Prior Year Interest Adjust to Retained Earnings			
All Principal	1,407,880	2,216,430	2,292,290
Total Debt	1,699,055	3,385,910	3,528,990
Bond Ratio	298.8%	157%	171%

Wastewater Fund Capital

	2017 Final	2018 Forecast	2019 Budget
Revenues			
Transfers In	1,088,000	1,088,000	1,088,000
Interest	20,265	49,850	—
Total Revenues	1,108,265	1,137,850	1,088,000
Capital Outlay Expenses			
Transfer into WWTP Capital - Costs not covered by SRF	430,000	—	—
Plant Capital Equipment Replacement	210,000	210,000	210,000
Payment to Eco/Devo Sales Tax Budget for Utility Costs of SLP2	—	500,000	—
Vehicles	29,265	95,370	35,000
Capital Equipment	56,865	6,155	—
Building Improvements		8,716	25,000
Engineering Design	30,634	120,000	140,000
Construction Contract	77,856	235,000	725,000
Sewer Repair Liberty Drive		11,133	
Sewer Extension - Terrace Ave		6,191	
Wilshire BLVD Sewer Repair	300	13,292	—
PRI Vehicle Crossing	30,783	—	—
Capital Equipment	—	128,813	305,000
Total Capital Expenses	865,703	1,334,670	1,440,000
Ending Cash	1,288,125	1,091,304	739,304

Solid Waste Fund

	2017 Final	2018 Forecast	2019 Budget
Revenues			
Refuse Collection Fees	1,629,644	1,696,729	1,754,000
Recycling Rebate	18,282	2,414	—
Recycling Fees	—	—	—
Senior Credit	—	—	—
Interest Earnings	564	2,044	2,000
Misc Services	22,509	2	—
Total Revenues	<u>1,670,999</u>	<u>1,701,189</u>	<u>1,756,000</u>
Expenditures			
Regular Salaries	22,941	24,605	25,290
Overtime	34	—	—
Heath Savings Account	344	149	150
Pension Expenses	1,124	1,540	1,600
Opt Out Ins	813	1,343	1,370
FICA	1,772	1,932	2,050
Lagers	1,839	2,607	2,550
Worker's Comp	33	65	80
Health Insurance	2,058	1,583	1,760
Life Insurance	5	7	10
Dental Insurance	215	218	240
Vision Insurance-VSP	45	56	60
Disability Ins	16	19	20
Outside Printing	102	100	200
Mobile Phones	248	499	500
Software Maintenance	650	650	660
Financial Services	21,447	21,693	23,000
Sanitation Collection Fees	1,506,427	1,565,323	1,620,000
Hazardous Waste Program	32,009	33,990	34,000
Miscellaneous Fees	10,527	12,274	15,000
Street Maintenance	—	—	20,000
Casualty Insurance	—	603	680
Uncollectible Accounts	2,491	2,540	2,600
Postage	37	4,570	4,600
Total Expenditures	<u>\$ 1,605,177</u>	<u>\$ 1,676,366</u>	<u>\$ 1,756,420</u>
Income	<u>65,822</u>	<u>24,823</u>	<u>(420)</u>
Ending Fund Balance	<u>\$ 66,614</u>	<u>\$ 91,440</u>	<u>\$ 91,020</u>

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

2019 User Rate Recommendations

Based on the above list of action items and the 2019 financial requirements, the Budget Committee recommended to the City Council the following rate adjustments:

Bottom-line Impact - a 3.97% increase costing \$4.18 per month for the **average** utility customer

Individual average customer elements

- Water - 1.00% increase, representing an additional \$0.33 per month
- Wastewater - 5.64% increase, representing an additional \$3.14 per month
- Solid Waste - 4.3% 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 2019 user rate structure will be as follows:

	Base for 2018	2019 Recommended Increase
Water		
Monthly Customer Charge	6.66	6.73
Volume Charges		
Minimum - under 1001 gals	3.20	3.24
First 1,001 to 2,000 gals	6.86	6.93
Next 18,000 gals	5.63	5.69
Next 80,000 gals	5.10	5.16
Over 100,000 gals	3.99	4.03
Wastewater		
Monthly Customer Charge	7.46	7.88
Volume Charges		
First 1,000 gals	6.34	6.70
Over 1,000 gals	13.80	14.58
Solid Waste		
Per Household	16.29	16.99
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 2019 budget.

Vicki McClure
Assistant Finance Director

Dan Estes
Assistant City Administrator/Finance Director

Curt Wenson
City Administrator

Attachments

Other Funds

TIF Funds

Special Revenue Funds:

TIF Funds

Cable Reserve Fund

Frank Hughes Memorial Trust

Cemetery Maintenance Fund

Mt. Memorial Trust Fund

Fairview Memorial Trust Fund

Police Training Fund

Police Inmate Security Fund

Loss Control Fund

City of Liberty, Missouri
 Combined TIF Projects - Bonds
 Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 4,615,009	\$ 4,538,619	\$ 3,887,724
Revenues			
Real Estate Tax-City PILOTS	\$ 93,018	\$ 92,340	\$ 91,640
City Sales Tax	942,975	926,620	995,760
Delinquent Charges	249	—	—
TIF Tax - County PILOTS	709,973	721,130	714,970
TIF Sales Tax - County	327,671	324,320	348,520
CID Sales Tax	371,777	430,100	462,280
Interest Earnings	14,885	23,600	33,000
Zoological Sales Tax	45,425	48,410	50,240
Miscellaneous Income	6,905	10,500	10,500
Bond Proceeds	1,565,000	3,415,000	—
Total Revenues	\$ 4,077,878	\$ 5,992,020	\$ 2,706,910
Expenditures			
Legal Fees	—	\$ 4,000.00	—
Reimbursable Fees	73	—	—
Developer Reimbursement	—	120,000	30,000
Bond Principal (1)	3,325,000	5,995,330	1,727,340
Bond Interest	784,064	475,650	499,380
Miscellaneous	13,427	12,000	13,290
Administrative Fee	6,602	6,780	6,540
Debt Service Fee	9,700	29,155	8,510
Cost of Issuance	15,403	—	—
Total Expenditures	\$ 4,154,269	\$ 6,642,915	\$ 2,285,060
Revenue Over(Under) Expense	\$ (76,390)	\$ (650,895)	\$ 421,850
Restricted Cash			
Restricted Cash - Bond Pymt	\$ 430,094	\$ 289,584	\$ 160
Restricted Cash - Redemption	8,578	176,854	1,816
Restricted Cash - PILOTS	—	152	66
Restricted Cash - EATS	381,644	175,362	140,850
Restricted DSR - Bond Proceeds	1,321,758	914,223	1,016,754
Restricted DSR - Bus Inter	1,609,872	1,202,585	416,150
Restricted Cash - TIF	1,005	1,005	1,005
Restricted Cash - TIF Surplus	140,278	166,807	—
Restricted Cash - CID	269,109	8,086	—
Restricted Cash - CID Surplus	—	171,922	—
Restricted Cash - Cost of Issuance	—	2	—
Restricted Fund For Debt Service Held by City	376,281	781,142	2,732,773
Ending Fund Balance	\$ 4,538,619	\$ 3,887,724	\$ 4,309,574

City of Liberty, Missouri
Pay as You Go TIF Recap
Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 314,871	\$ 469,922	\$ 469,922
Revenues			
Real Estate Tax	\$ 58,684	\$ 54,510	\$ 54,980
TIF Sales Tax - City	602,470	628,020	666,370
TIF Tax - County/School/Hosp	448,991	422,437	428,840
TIF Sales Tax - County	352,338	219,824	233,260
CID Sales Tax	824,234	725,880	756,580
Zoological Sales Tax	47,264	50,020	51,940
Total Revenues	\$ 2,333,982	\$ 2,100,691	\$ 2,191,970
Total Resources	\$ 2,648,853	\$ 2,570,613	\$ 2,661,892
Expenditures			
Administrative Fees	9,856	9,460	8,980
TIF Reimbursable Fees	—	1,232	—
Miscellaneous Fees	8,043	7,860	8,265
Developer Reimbursements	2,161,032	2,082,139	2,174,725
Total Expenditures	\$ 2,178,931	\$ 2,100,691	\$ 2,191,970
Revenue Over(Under) Expense	\$ 155,051	\$ —	\$ —
Ending Fund Balance	\$ 469,922	\$ 469,922	\$ 469,923

City of Liberty, Missouri
Liberty Commons TIF Project
Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 5,230,969	\$ 3,339,258	\$ 3,464,539
Revenues			
Real Estate Tax	—	\$ 43,127	\$ 98,560
Delinquent Taxes	—	275	—
Hotel Rebate	—	12,870	12,870
TIF Sales Tax - City	384,644	473,660	518,210
Real Estate Tax - County/School/Hosp	—	333,227	769,710
TIF Sales Tax - County	109,423	165,780	181,370
CID Sales Tax	255,910	578,482	941,090
Zoological Sales Tax	13,670	23,680	25,910
TDD Sales Tax	101,406	293,540	329,190
Interest Earnings-Reserve	8,206	22,000	22,000
Contributions-Developers	—	—	—
Bond Proceeds	—	—	—
Total Revenues	\$ 873,259	\$ 1,946,641	\$ 2,898,910
Total Resources	\$ 6,104,228	\$ 5,285,899	\$ 6,363,449
Expenditures			
Administrative Fees	2,180	2,300	2,180
TIF Reimbursable Fees	4,326	—	—
Miscellaneous Fees	—	11,280	21,620
Developer Reimbursements	950,684	—	—
Bond Principal - A Bond	—	—	340,000
Bond Interest - A Bond(1)	1,804,070	1,804,070	1,795,360
Debt Service Fees	3,710	3,710	3,710
Total Expenditures	\$ 2,764,970	\$ 1,821,360	\$ 2,162,870
Revenue Over(Under) Expense	\$ (1,891,711)	\$ 125,281	\$ 736,040
Restricted Cash - Project Fund	5	5	5
Restricted Cash - Escrowed	—	—	—
Restricted Cash - Hotel Tax	—	3,723	—
Restricted Cash - Bond Pymt	470	1,247	—
Restricted Cash - Pilots	—	47,663	—
Restricted Cash - EATS	78,117	364,725	—
Restricted DSR - Bond Proceeds	2,690,261	2,701,888	2,701,888
Restricted DSR - Bus Inter	279,121	391,426	391,426
Restricted Cash - Cap Int	114	—	—
Restricted Cash - CID Revenues	17,511	84,187	—
Restricted Cash - Special Assessment CID	—	72	—
Restricted Cash - TDD Revenues	8,642	50,114	—
Restricted Cash - Project Fund	7	7	7
Restricted Fund For Debt Service Held by City	\$ 265,009	\$ (180,518)	\$ 1,107,253
Net Ending Fund Balance	\$ 3,339,258	\$ 3,464,539	\$ 4,200,579

City of Liberty, Missouri
Cable Reserve Fund
Fiscal Year 2019

	2017 Final	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 33,269	\$ 33,200	\$ 33,200
Revenues			
Interest Earnings	\$ 308	\$ 310	\$ 600
Total Revenues	\$ 308	\$ 310	\$ 600
Total Resources	\$ 33,577	\$ 33,510	\$ 33,800
Expenditures			
Miscellaneous Fees	\$ —	\$ 810	\$ —
Software Maintenance	—	310	—
Capital Equipment	—	—	26,800
Minor Equipment	372	5,000	7,000
Total Expenditures	\$ 372	\$ 5,310	\$ 33,800
Revenue Over(Under) Expenditures	\$ (64)	\$ (5,000)	\$ (33,200)
Ending Fund Balance	\$ 33,205	\$ 28,200	\$ —

City of Liberty, Missouri
Frank Hughes Memorial Library Trust Fund
Fiscal Year 2019

	2017 Final	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 30,000	\$ 30,000	\$ 30,000
Revenues			
Interest Earnings	\$ 280	\$ 250	\$ 500
Total Revenues	\$ 280	\$ 250	\$ 500
Total Resources	\$ 30,280	\$ 30,250	\$ 30,500
Expenditures			
Interfund Transfer-Parks	\$ 280	\$ 250	\$ 500
Total Expenditures	\$ 280	\$ 250	\$ 500
Total Revenue Over(Under) Expenditures	—	—	—
Ending Fund Balance	\$ 30,000	\$ 30,000	\$ 30,000

City of Liberty, Missouri
Cemetery Maintenance Fund
Fiscal Year 2019

	2017 Final	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 53,081	\$ 11,772	\$ 14,425
REVENUE			
Charges for Services-Burial Permits	\$ 15,300	\$ 23,500	\$ 23,500
Charges for Services-Engraving Services	320	640	320
Interest Earnings	280	340	400
Misc-Contributions for Maintenance	9	8	—
Sale of Lots	6,750	14,000	12,100
Misc-Sale of Columbarium Niche	1,095	2,140	1,200
TOTAL REVENUES	\$ 23,754	\$ 40,628	\$ 37,520
TRANSFERS IN			
Misc-Contributions from Trust Funds	\$ 3,795	\$ 7,600	\$ 8,000
Transfers In from General Fund	47,750	47,750	47,750
TOTAL REVENUES AND TRANSFERS IN	\$ 75,299	\$ 95,978	\$ 93,270
Total Resources	\$ 128,380	\$ 107,750	\$ 107,695
EXPENDITURES			
Supplies-Cemetery Committee	\$ 314	\$ 125	\$ 300
Supplies-Misc Supplies	150	—	—
Fees-Contract Labor-Open/Close	5,500	7,400	10,000
Utilities-Electric	299	246	250
Maintenance-Grounds/Landscaping	1,618	254	1,000
Maintenance-Mowing Contract	41,520	37,550	42,000
Maintenance-Headstone	368	—	1,000
Minor Equipment - Trash Receptacles	8,724	—	—
Capital - Monument Sign	365	—	—
TOTAL EXPENDITURES	\$ 58,858	\$ 45,575	\$ 54,550
TRANSFERS OUT			
Transfers out to Park Fund for Labor	\$ 57,750	\$ 47,750	\$ 47,750
TOTAL TRANSFERS OUT	\$ 57,750	\$ 47,750	\$ 47,750
TOTAL EXPENSE AND TRANSFERS OUT	\$ 116,608	\$ 93,325	\$ 102,300
Revenues Favorable/(Unfavorable) to Expenses and Transfers Out	\$ (41,309)	\$ 2,653	\$ (9,030)
Columbarium Reserve	\$ 3,521	\$ 5,126	\$ 6,026
Undesignated Fund Balance	8,251	9,299	(631)
ENDING FUND BALANCE	\$ 11,772	\$ 14,425	\$ 5,395

City of Liberty, Missouri
Mt. Memorial Cemetery Trust
Fiscal Year 2019

	2017 Final	2018 Forecast	2019 Budget
Beginning Fund Balance	33,755	33,755	33,755
Revenues			
Interest Earnings	316	600	650
Total Revenues	316	600	650
Total Resources	34,071	34,355	34,405
Expenditures			
Interfund Transfer-Cemetery Maintenance	316	600	650
Total Expenditures	316	600	650
Total Revenue Over(Under) Expenditures	—	—	—
Ending Fund Balance	33,755	33,755	33,755

City of Liberty, Missouri
Fairview Cemetery Fund
Fiscal Year 2019

	2017 Final	2018 Forecast	2019 Budget
Beginning Fund Balance	373,637	375,887	380,612
Revenues			
Interest Earnings	3,479	7,000	7,350
Sale of Lots	2,250	4,725	4,050
Total Revenues	5,729	11,725	11,400
Total Resources	379,366	387,612	392,012
Expenditures			
Interfund Transfer-Cemetery Maintenance	3,479	7,000	7,350
Total Expenditures	3,479	7,000	7,350
Total Revenue Over(Under) Expenditures	2,250	4,725	4,050
Ending Fund Balance	375,887	380,612	384,662

City of Liberty, Missouri
Police Training Fund
Fiscal Year 2019

	2017 Final	2018 Forecast	2019 Budget
Beginning Fund Balance	1,639	(1,772)	548
Revenues			
Interest Earnings	5	30	30
Police Grants	1,166	1,200	1,200
Police Training	4,252	4,500	4,500
Arrest Costs Recoupment	3,010	3,300	3,300
Post Training Funds	2,211	2,210	2,210
Total Revenues	10,644	11,240	11,240
Total Resources	12,283	9,468	11,788
Expenditures			
Police Training Travel	4,121	3,920	3,920
Police Registration Fees	9,021	5,000	5,000
Police Training Costs	912	—	900
Civilian Training Costs	—	—	—
Total Expenditures	14,054	8,920	9,820
Total Revenue Over(Under) Expenditures	(3,410)	2,320	1,420
Ending Fund Balance	(1,772)	548	1,968

City of Liberty, Missouri
Police Inmate Security Fund
Fiscal Year 2019

	2017 Final	2018 Forecast	2019 Budget
Beginning Fund Balance	3,189	5,609	4,429
Revenues			
Interest Earnings	37	120	100
Inmate Maintenance Fee	4,242	4,500	4,500
Total Revenues	4,279	4,620	4,600
Total Resources	7,468	10,229	9,029
Expenditures			
Biometric Supplies	1,859	4,000	4,000
Minor Equipment	—	1,800	1,500
Total Expenditures	1,859	5,800	5,500
Total Revenue Over(Under) Expenditures	2,420	(1,180)	(900)
Ending Fund Balance	5,609	4,429	3,529

City of Liberty, Missouri
Loss Control Fund
Fiscal Year 2019

	2017 Final	2018 Forecast	2019 Budget
Beginning Fund Balance	271,068	216,915	122,686
Revenues			
Interest Earnings	2,216	3,000	3,000
Loss Control MPR Refund	23,330	25,981	25,000
Loss Control Credit-Reimbursement	96,162	18,500	35,000
Wellness Credits - Reimbursements	14,703	15,829	20,000
Accident Reimbursement	127,443	—	60
Insurance Settlement	500	18,298	—
Miscellaneous Income	—	55	—
Total Revenues	264,354	81,663	83,060
Expenditures			
General Supplies/Administration	2,490	—	—
General Supplies/Finance	—	206	—
General Supplies/HR	274	—	—
General Supplies/Parks	—	569	—
General Supplies/Public Works	—	583	—
General Supplies - City Wide	12,320	1,051	5,000
Civic HR Software	—	—	7,600
Training Travel/Administration	—	135	—
Training Travel/HR	240	—	—
Training Travel/Finance	—	397	—
Training Travel/PD	880	5,551	4,500
Training Travel/ Fire	32,526	15,528	—
Training Travel - City Wide	2,152	15,000	4,500
Fire Wellness Assessment (Baseline)	—	—	35,000
Registration Fees/PD	30,972	25,000	25,000
Lodging/PD	—	5,500	5,500
Minor Equipment/Administration	—	495	—
Minor Equipment - Fire Dept	21,996	—	—
Minor Equipment/PW	760	—	—
Minor Equipment/IT	990	—	—
Insurance Deductible/ Administration	6,527	2,278	—
Insurance Deductible/Finance	10,000	—	—
Insurance Deductible/PD	69,303	2,577	—
Insurance Deductible/FD	5,750	10,000	—
Insurance Deductible/Community Services	58,076	973	—
Insurance Deductible/PW	24,564	10,000	—
Insurance Deductible - City Wide	—	30,000	50,000
Miscellaneous Fees - City Wide - Wellness Program	—	12,350	13,000
Minor Equipment - City Wide	—	—	4,200
Protective Clothing/FD	—	37,700	44,600
Protective Clothing/PW	2,004	—	—
Capital Equipment	36,683	—	—
Total Expenditures	318,507	175,891	198,900
Total Revenue Over(Under) Expenditures	(54,153)	(94,228)	(115,840)
Ending Fund Balance	216,915	122,686	6,846

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 between 18 and 22% of projected annual operating revenue, an unassigned Parks Fund balance between 18 and 22% 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.

Debt Policy

The City of Liberty can issue General Obligation Bonds and/or Special Obligation Bonds for capital, infrastructure or other properly approved projects with voter approval; Revenue Bonds to fund proprietary activities such as water and wastewater utilities; and Capital Leases to purchase buildings, equipment, furniture and fixtures.

Policy Purpose To establish the parameters for issuing debt and managing debt portfolio

Issuance of Refunding debt

Policy Purpose Issue refunding debt when it is in the best financial interest to do so

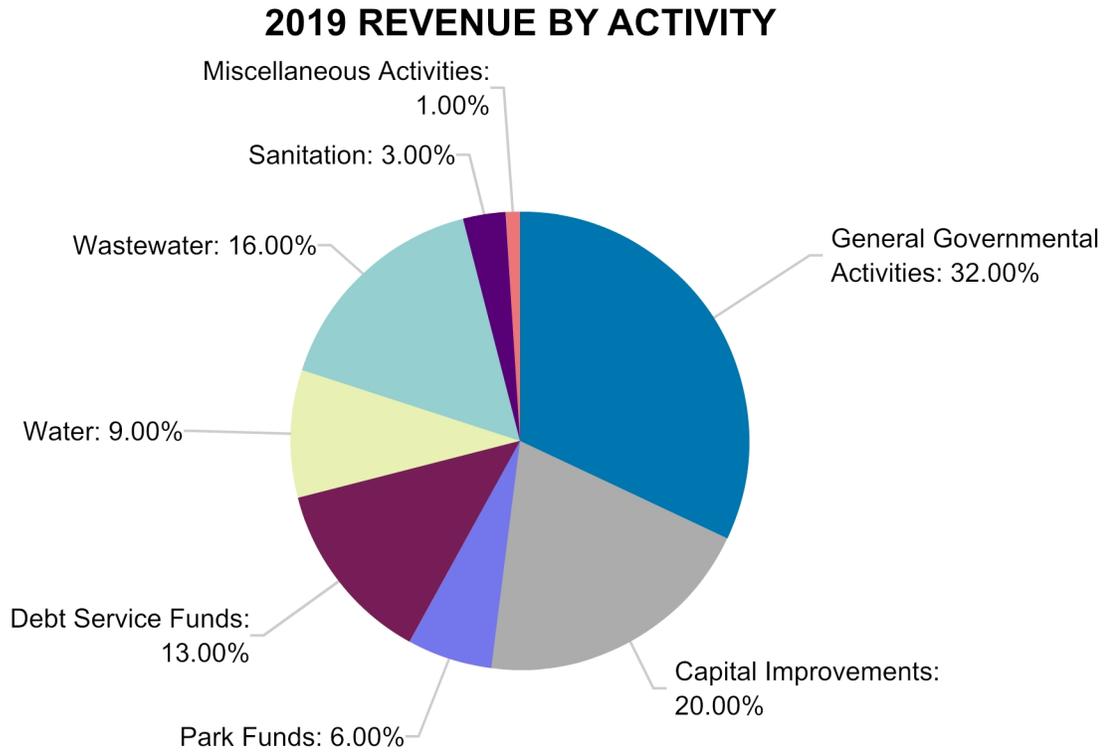
REVENUE DETAIL

City of Liberty, Missouri
Recap of Revenue
Fiscal Year 2019

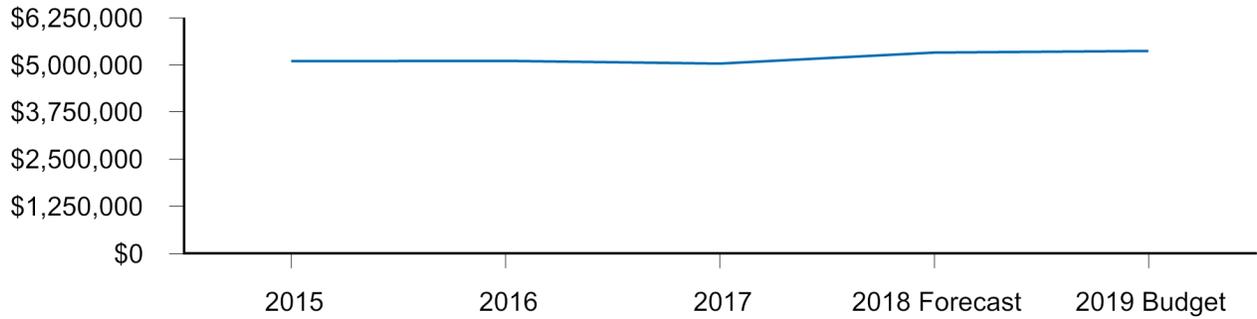
Revenue Source	Budget Amount	% of Total
Total Revenue By Fund		
General Fund	\$ 19,521,810	31.87%
Economic Development Sales Tax Fund	2,008,400	3.28%
Public Safety Sales Tax Fund	2,686,360	4.39%
Capital Sales Tax Fund	2,723,550	4.45%
Transportation Sales Tax Fund	2,235,540	3.65%
Parks Sales Tax Fund	1,117,760	1.82%
Fire Sales Tax Fund	1,344,380	2.20%
Cable Reserve Fund	600	0.00%
Park Operating Fund	3,778,310	6.17%
Transient Bed Tax	301,810	0.49%
Police Training Fund	11,240	0.02%
Police Inmate Security Fund	4,600	0.01%
Cemetery Maintenance Fund	37,520	0.06%
Fairview Cemetery Trust Fund	11,400	0.02%
Mt. Memorial Cemetery Trust Fund	650	0.00%
Frank Hughes Memorial Trust Fund	500	0.00%
Loss Control Fund	83,060	0.14%
TIF Debt Service Fund	7,797,790	12.73%
Water Operating Fund	5,766,200	9.41%
Water Capital Fund	24,000	0.04%
Wastewater Operating Fund	10,035,780	16.39%
Wastewater Capital Fund	—	0.00%
Wastewater Treatment Facility Fund	—	0.00%
Sanitation Fund	1,756,000	2.87%
	<u>\$ 61,247,260</u>	<u>100.0%</u>

City of Liberty, Missouri
Recap of Revenue
Fiscal Year 2019

Revenue Source	Budget Amount	% of Total
Total Revenue By Activity		
General Governmental Activities	\$ 19,521,810	31.87%
Capital Improvements	12,116,590	19.78
Park Funds	3,778,310	6.17
Debt Service Funds	7,797,790	12.73
Water	5,790,200	9.45
Wastewater	10,035,780	16.39
Sanitation	1,756,000	2.87
Miscellaneous Activities	450,780	0.74
	\$ 61,247,260	100.0%



Property Tax



Percentage of 2019 Proposed Property Tax Revenue to Total Revenue **8.76%**

Authority State Statute: Section 94.340, 90.500
 City Ordinance: Ord. 10782, August 21, 2017

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:

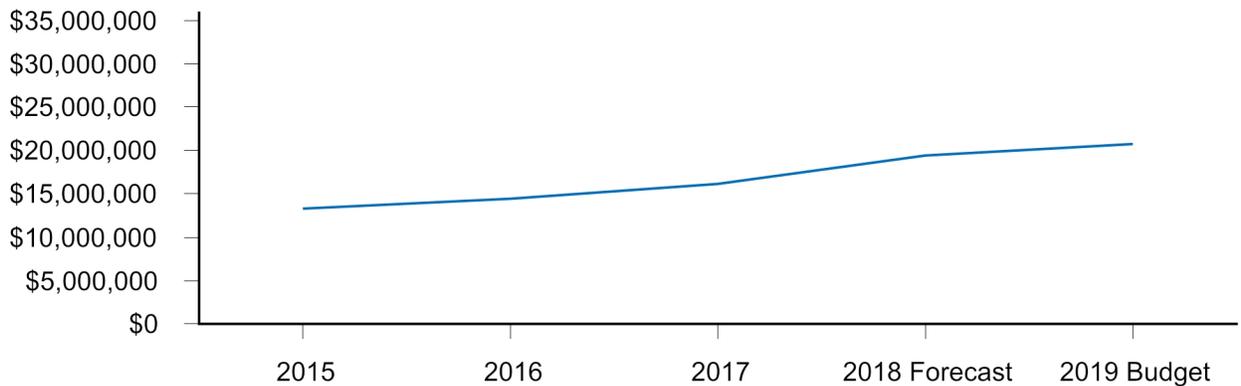
Residential	19%
Personal	33.33%
Commercial/Industrial	32%
Agricultural	12%

Forecast Factors impacting revenue include population, income, and construction activity. Proposed revenue for 2019 is based on the City's current tax levy and 2018 assessed values as reported by the Clay County Assessor's Office

Account # 3001 to 3009

Fund Category	2015	2016	2017	2018 Forecast	2019 Budget
General Fund	\$ 4,191,683	\$ 4,207,520	\$ 4,148,539	\$ 4,353,071	\$ 4,352,460
Park Fund	746,103	741,407	730,870	778,880	766,700
TIF Fund	157,762	153,529	153,381	190,252	245,180
TOTAL	\$ 5,095,548	\$ 5,102,456	\$ 5,032,790	\$ 5,322,203	\$ 5,364,340
Increase (decrease)		0.14%	(1.37)%	5.75%	0.79%

Sales Tax



Percentage of 2019 Proposed Sales Tax Revenue to Total Revenue

33.88%

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
		Section 94.902.1	Public Safety Sales Tax, voter approved August 4, 2017

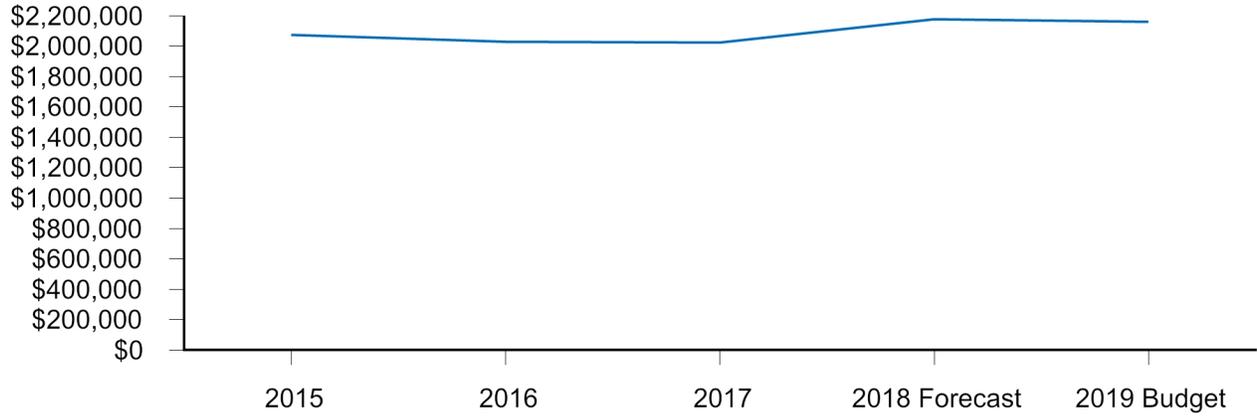
Levy Rate		Rate	Effective Date	Sunset Date
General Sales Tax		1.00%	4/1/1975	None
Capital Sales Tax		0.50%	12/1/2010	12/31/2030
Parks Sales Tax		0.25%	1/1/2001	None
Fire Sales Tax		0.25%	1/1/2001	None
Transportation Sales Tax		0.25%	4/1/2002	12/31/2030
Transportation Sales Tax		0.25%	4/1/2009	12/31/2030
Economic Development Sales Tax		0.375%	4/1/2015	3/31/2035
Public Safety Sales Tax		0.50%	10/1/2017	None
Total		<u>3.375%</u>		

Forecast Factors impacting revenue include population, income, and construction activity. Proposed revenue for 2019 is based on the City's current tax levy and 2018 assessed values as reported by the Clay County Assessor's Office

Account # 3021 to 3029

Fund Category	2015	2016	2017	2018 Forecast	2019 Budget
General Sales Tax	\$ 4,004,850	\$ 4,205,191	\$ 4,460,167	\$ 5,272,011	\$ 6,097,820
Capital Sales Tax	1,874,300	1,980,463	2,111,997	2,192,270	2,235,540
Parks Sales Tax	1,867,891	1,976,600	2,104,607	2,192,270	2,235,540
Fire Sales Tax	937,070	912,079	937,070	993,680	1,064,400
Transportation Sales Tax	1,867,891	1,976,600	2,104,607	2,192,270	2,235,540
Economic Dev Sales Tax	1,260,422	1,728,673	1,870,032	1,933,960	2,008,400
Public Safety Sales Tax	—	—	629,439	2,615,750	2,677,860
TIF Debt Service	1,485,638	1,638,527	1,930,090	2,041,170	2,193,210
TOTAL	\$13,298,062	\$ 14,418,133	\$ 16,148,009	\$ 19,433,381	\$ 20,748,310
Increase (decrease)		8.42%	12.00%	20.35%	6.77%

Electric Franchise Fees



Percentage of 2019 Proposed Electric Franchise Fee Revenue to Total Revenue **1.25%**

Authority State Statute: Section 94.360
 City Ordinance: Ord. 5634, October 24, 1988

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

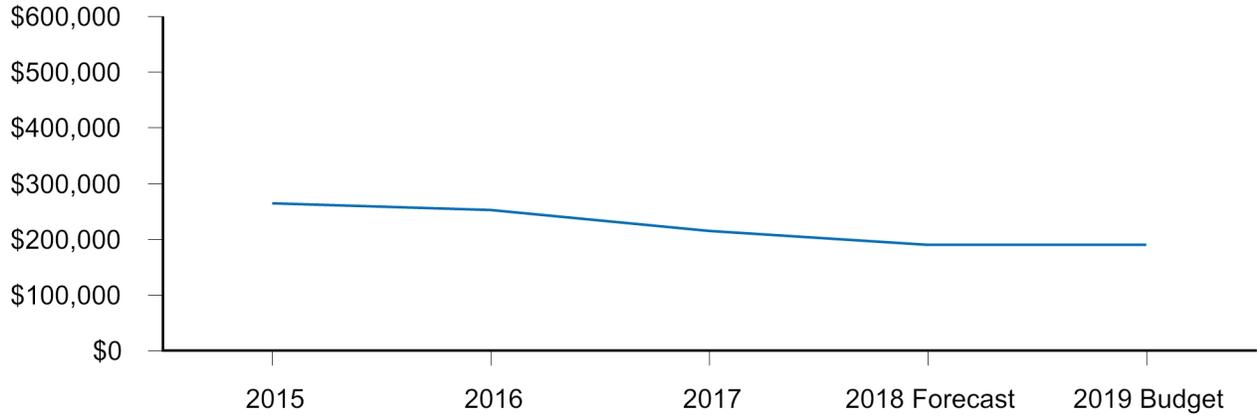
Tax Levy The City's electric franchise fee is 6%

Forecast Factors impacting revenue include temperature, population and utility rates. The 2019 budget shows a small decline for the coming year from projected, but still improving over assumed historical usage.

Account # 3011

Fund Category	2015	2016	2017	2018 Forecast	2019 Budget
General Fund	\$ 2,073,476	\$ 2,028,823	\$ 2,023,018	\$ 2,176,500	\$ 2,160,000
Increase (decrease)		(2.15)%	(0.29)%	7.59%	(0.76)%

Telephone Franchise Fees



Percentage of 2019 Proposed Telephone Franchise Fee Revenue to Total Revenue **0.31%**

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.

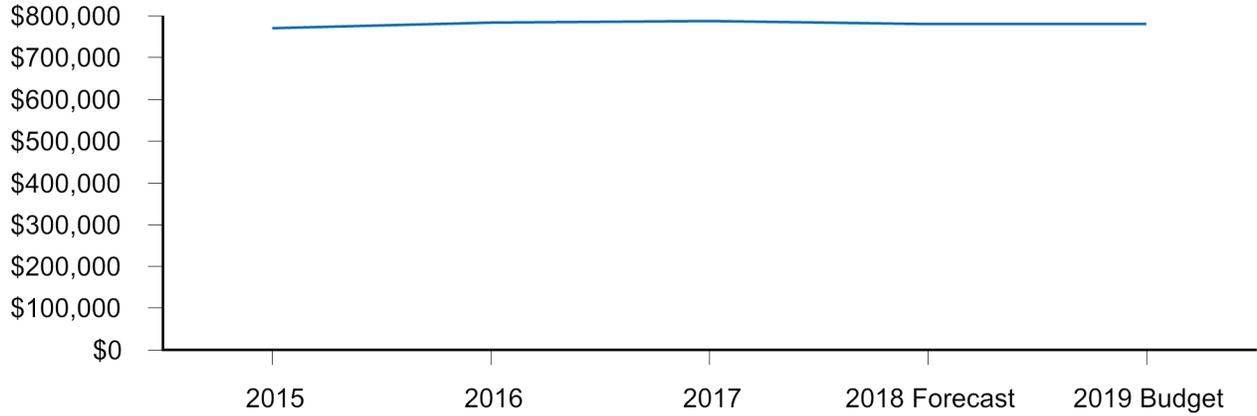
Tax Levy The City's telephone franchise fee is 6%

Forecast Factors impacting revenue growth are population, usage, and changes in utility rates. The 2019 budget reflects no rate changes for the coming year.

Account # 3013

Fund Category	2015	2016	2017	2018 Forecast	2019 Budget
General Fund	\$ 264,500	\$ 252,299	\$ 214,677	\$ 190,000	\$ 190,000
Increase (decrease)		(4.61)%	(14.91)%	(11.49)%	—%

Gasoline Tax



Percentage of 2019 Proposed Gasoline Tax Revenue to Total Revenue **1.27%**

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

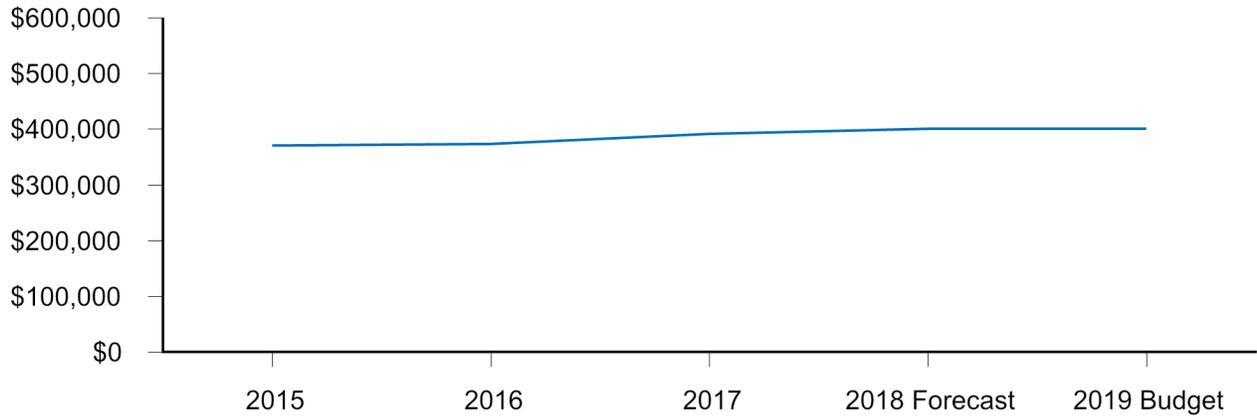
Forecast The 2019 proposed budget shows no change from 2018 forecasts and assumes that cost of fuel and usage will remain the same.

Account # 3034

Fund Category	2015	2016	2017	2018 Forecast	2019 Budget
General Fund	\$ 769,770	\$ 783,324	\$ 787,350	\$ 780,000	\$ 780,000

Increase (decrease) 1.76% 0.51% (0.93)% —%

Vehicle Tax



Percentage of 2019 Proposed Vehicle Tax Revenue to Total Revenue **0.65%**

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

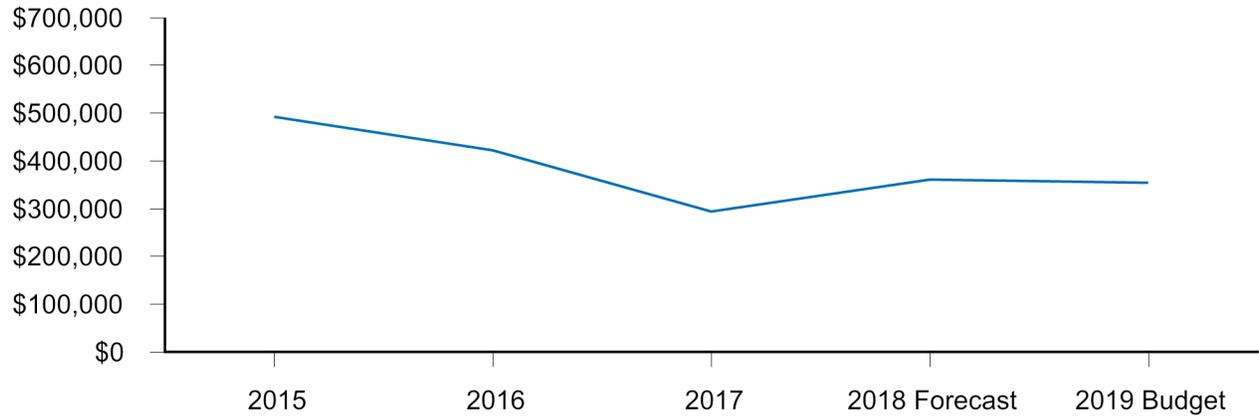
Forecast The 2019 budget assumes a slight increase based on the economy and trend of actual receipts.

Account # 3035

Fund Category	2015	2016	2017	2018 Forecast	2019 Budget
General Fund	\$ 370,489	\$ 373,454	\$ 391,413	\$ 400,500	\$ 400,500

Increase (decrease) 0.80% 4.81% 2.32% —%

Fines and Forfeitures



Percentage of 2019 Proposed Fines and Forfeitures Revenue to Total Revenue

0.58%

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

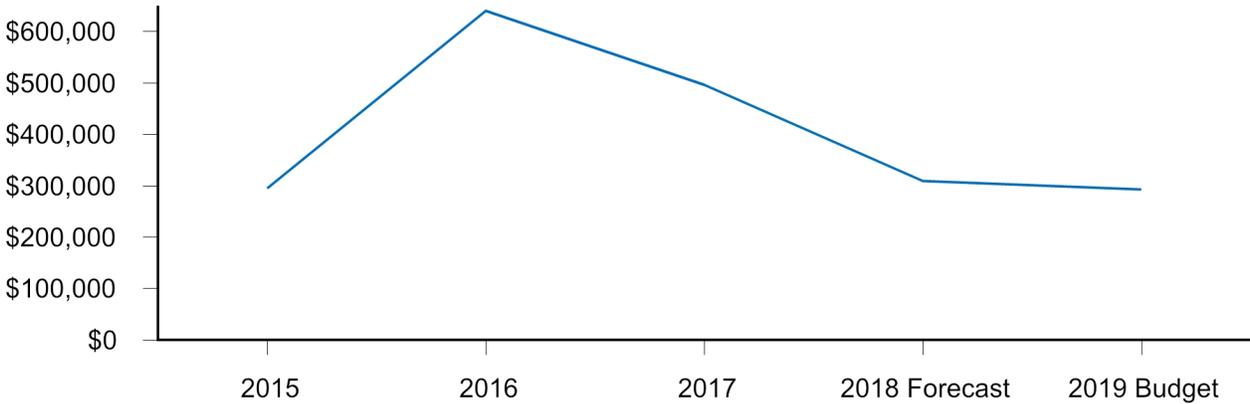
Description Includes fines levied by the municipal court, monies forfeited when a defendant fails to make a scheduled court appearance, and additional charges to offset the cost of operating the court and training law enforcement officials.

Forecast Fines and forfeitures budgeted in 2019 show a small decrease from 2018 forecasts. With the addition of Police staff the traffic unit should be better supported.

Account # 3350 to 3357

Fund Category	2015	2016	2017	2018 Forecast	2019 Budget
General Fund	\$ 492,674	\$ 422,221	\$ 294,180	\$ 361,000	\$ 354,000
Increase (decrease)		(14.30)%	(30.33)%	22.71%	(1.94)%

Construction and Development Fees



Percentage of 2019 Proposed Construction and Development Fee Revenue to Total Revenue **0.48%**

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.

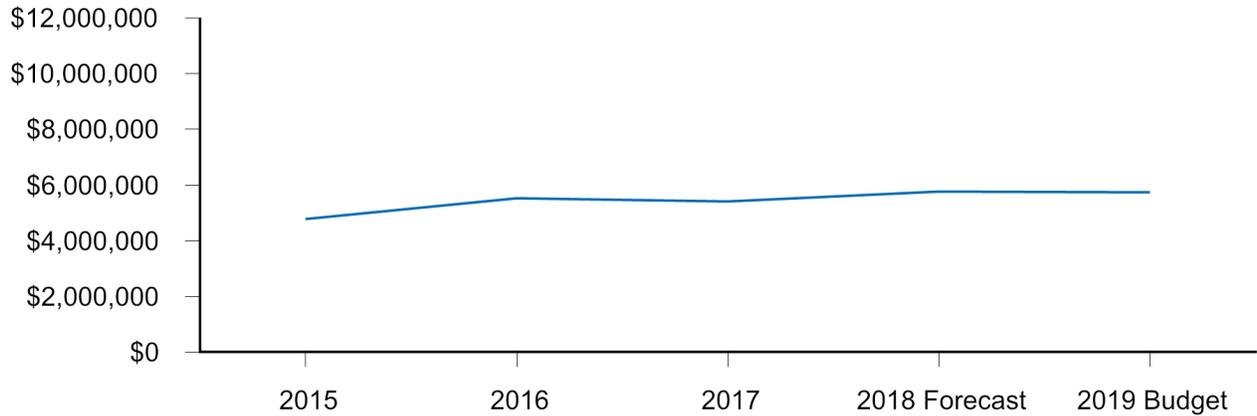
Fee Schedule Building permits are generally levied per square footage. Inspection fees are generally levied per linear foot of the utility or street improvement.

Forecast The City's construction activity is projected to decrease due to the slowing of current economic conditions.

Account # 3071, 3211 to 3229

Fund Category	2015	2016	2017	2018 Forecast	2019 Budget
General Fund	\$ 294,822	\$ 639,979	\$ 496,255	\$ 309,010	\$ 292,710
Increase (decrease)		117.07%	(22.46)%	(37.73)%	(5.27)%

Water Sales



Percentage of 2019 Proposed Construction and Development Fee Revenue to Total Revenue **9.36%**

Authority State Statute: N/A
 City Ordinance: Ord. 11010, December 17, 2018

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

Fee Schedule As of January 1, 2019 monthly residential water rates will be:

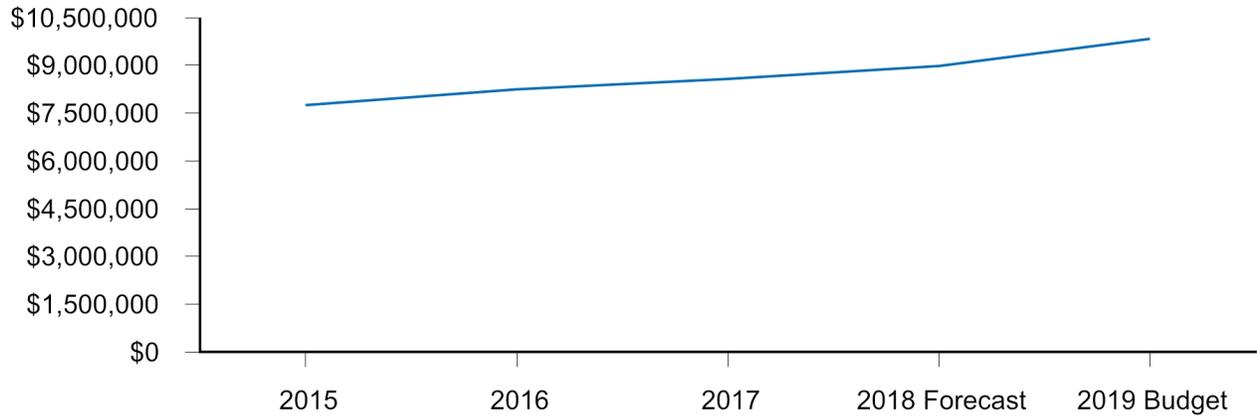
Monthly Customer Charge: \$6.73
 Minimum: \$3.24
 First 2,000 gal.: \$6.93 per 1,000 gal
 Next 18,000 gal.: \$5.69 per 1,000 gal
 Next 80,000 gal.: \$5.16 per 1,000 gal
 Over 100,000 gal.: \$4.03 per 1,000 gal

Forecast The 2019 budget reflects historical water usage applied to necessary user rate adjustments required to meet bond covenants and the generation of capital improvement funds.

Account # 3901 to 3971

Fund Category	2015	2016	2017	2018 Forecast	2019 Budget
Water Sales	\$ 4,605,695	\$ 5,152,733	\$ 5,188,071	\$ 5,518,639	\$ 5,519,400
System Develop	23,363	216,387	36,395	81,263	60,000
Sales For Resale	145,388	150,129	175,311	152,740	152,000
Total	\$ 4,774,446	\$ 5,519,249	\$ 5,399,777	\$ 5,752,642	\$ 5,731,400
Increase (decrease)		15.60%	(2.16)%	6.53%	(0.37)%

Wastewater Charges



Percentage of 2019 Proposed Wastewater Charges Revenue to Total Revenue **16.06%**

Authority State Statute: N/A
 City Ordinance: Ord. 11011, December 17, 2018

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

Fee Schedule Monthly rates January 1, 2019:
 Monthly Customer Charge: \$ 7.88
 Minimum Volume Charge: \$ 6.70
 1,001 Gallons or More \$14.58 per 1,000 gal

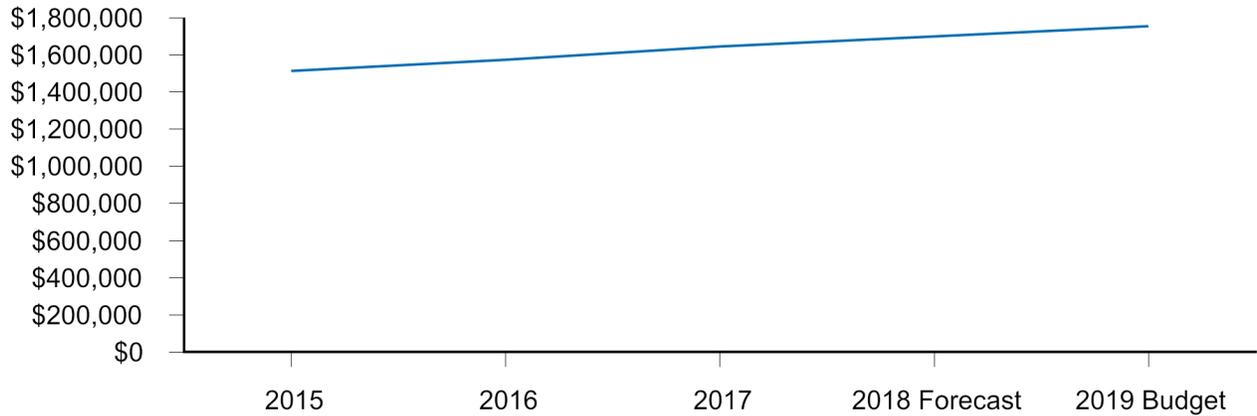
Commercial rates are calculated per 1,000 gallons of water used. Residential rates are calculated per 1,000 gallons of water used during the winter months of December to March.

Forecast The 2019 budget reflects historical wastewater usage applied to current user rates subject to adjustment solely due to the new Wastewater Treatment Plant.

Account # 3901 to 3975

Fund Category	2015	2016	2017	2018 Forecast	2019 Budget
Wastewater Charges	\$ 7,752,905.95	\$ 8,251,871	\$ 8,575,101	\$ 8,984,200	\$ 9,838,690
Connection Fees	4,158	85,648.34	14,354	30,000	15,000
Total	7,757,064	8,251,871	8,575,101	8,984,200	9,838,690
Increase (decrease)		6.38%	3.92%	4.77%	9.51%

Solid Waste and Recycling Charges



Percentage of 2019 Proposed Solid Waste Fee Revenue to Total Revenue **2.86%**

Authority State Statute: N/A
 City Ordinance: Res. 3021, December 17, 2018

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.

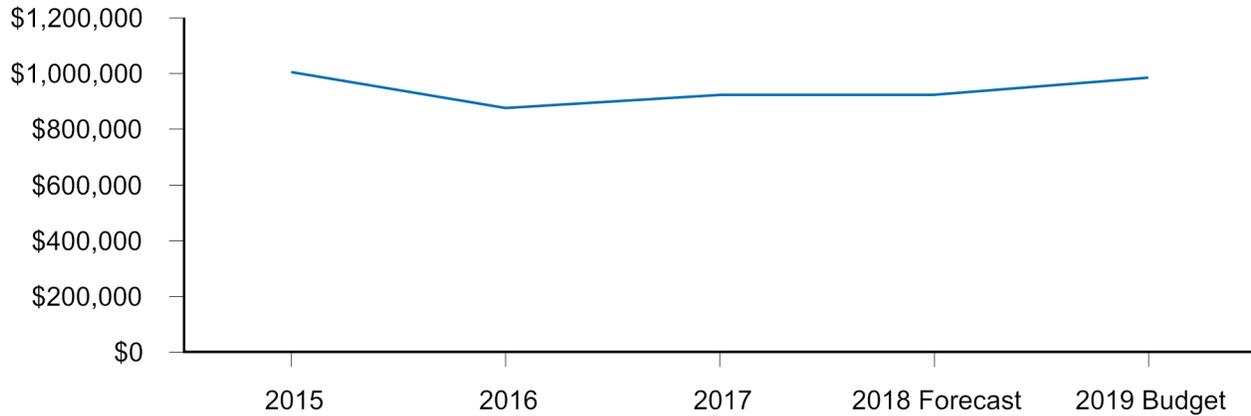
Fee Schedule Rates as of January, 2019:
 Monthly Customer Charge: \$15.59
 With seniors receiving 50% reduction in sanitation rates.

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	2015	2016	2017	2018 Forecast	2019 Budget
Solid Waste	\$ 1,513,407	\$ 1,572,792	\$ 1,645,673	\$ 1,699,143	\$ 1,754,000
Increase (decrease)		3.92%	4.63%	3.25%	3.23%

Sports Complex/Sports Programs



Percentage of 2019 Proposed Fountain Bluff Sports Complex Revenue to Total Revenue **1.62%**

Authority State Statute: April 1998
City Ordinance: 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 2019 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	2015	2016	2017	2018 Forecast	2019 Budget
Sports Complex/Sports Programs	\$ 875,602	\$ 922,379	\$ 976,019	\$ 940,946	\$ 995,000

Increase (decrease) 5.34% 5.82% (3.59)% 5.74%

GENERAL FUND

City of Liberty, Missouri
General Fund Summary
Fiscal Year 2019

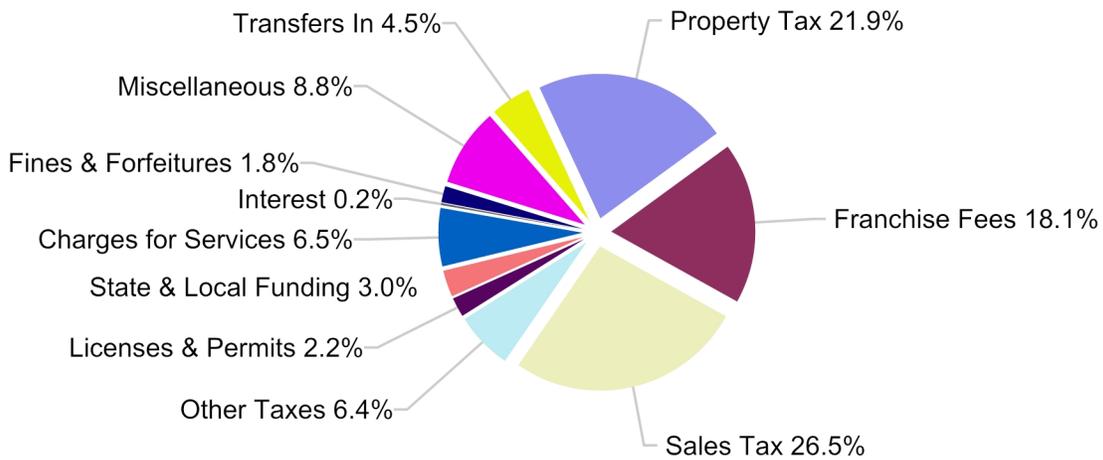
	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES					
Property Tax	\$ 4,191,683	\$ 4,207,520	\$ 4,148,539	\$ 4,353,071	\$ 4,352,460
Franchise Fees	3,760,453	3,544,972	3,466,868	3,596,500	3,605,000
Sales Tax	4,004,850	4,205,191	4,460,167	5,272,011	6,097,820
Other Tax	1,246,598	1,256,168	1,286,680	1,281,000	1,288,300
License & Permits	339,463	509,749	503,728	434,400	433,400
Federal Grants	2,597	—	—	—	—
Operating Grants	493,628	548,845	605,880	596,190	655,610
Charges for Services	1,122,423	1,321,040	1,363,497	1,294,150	1,377,160
Interest	13,627	16,460	25,389	45,000	65,000
Fines & Forfeitures	492,674	422,221	294,180	361,000	354,000
Miscellaneous	928,485	730,931	1,672,778	1,740,250	1,293,060
Transfers In	610,020	613,530	693,530	893,520	872,020
Total Revenues	\$ 17,206,501	\$ 17,376,627	\$ 18,521,236	\$ 19,867,092	\$ 20,393,830

EXPENDITURES					
Council	\$ 130,692	\$ 141,121	\$ 159,530	\$ 195,430	\$ 207,150
Administration	1,251,249	1,090,089	1,164,670	1,228,128	1,260,665
Human Resources	253,797	262,660	269,681	284,995	304,120
Finance	711,287	738,230	743,939	812,250	913,840
Police	5,213,508	5,429,127	5,489,416	5,540,799	5,669,495
Fire	4,558,707	4,591,418	4,780,331	4,980,556	5,040,746
Community Services	328,116	339,923	350,750	355,931	376,011
Public Works	2,338,926	2,272,412	2,370,071	2,512,128	2,589,795
Development	628,387	640,221	677,373	766,864	787,530
Information Services	2,127,451	2,032,359	1,992,454	2,574,443	2,643,113
City Wide Programs	212,944	207,902	199,133	219,488	598,695
Total Expenditures	\$ 17,755,064	\$ 17,745,462	\$ 18,197,348	\$ 19,471,012	\$ 20,391,160

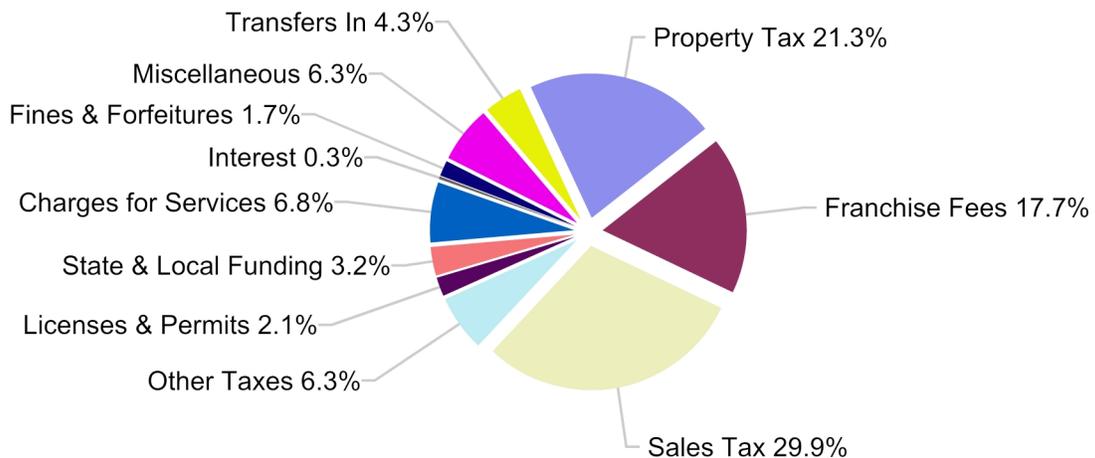
GENERAL FUND REVENUES

	2018 Forecast	2019 Budget
Property Tax	\$ 4,353,071	\$ 4,352,460
Franchise Fees	3,596,500	3,605,000
Sales Tax	5,272,011	6,097,820
Other Taxes	1,281,000	1,288,300
Licenses & Permits	434,400	433,400
State & Local Funding	596,190	655,610
Charges for Services	1,294,150	1,377,160
Interest	45,000	65,000
Fines & Forfeitures	361,000	354,000
Miscellaneous	1,740,250	1,293,060
Transfers In	893,520	872,020
	\$ 19,867,092	\$ 20,393,830

2018 General Fund Forecasted Revenues



2019 General Fund Budgeted Revenues



City of Liberty, Missouri
 General Fund Revenues Detail
 Fiscal Year 2019

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
Property Taxes						
10.10.3001	Real Estate Taxes	\$ 2,967,977	\$ 3,022,400	\$ 3,008,480	\$ 3,131,135	\$ 3,113,950
10.10.3002	Personal Property Taxes	746,155	706,405	666,348	729,854	727,480
10.10.3003	Railroad & Utility Taxes	159,460	177,519	175,757	172,228	186,030
10.10.3004	Surtax	268,333	272,727	271,575	296,488	295,000
10.10.3009	Delinquent Charges	49,758	28,469	26,380	23,366	30,000
Total Property Taxes		\$ 4,191,683	\$ 4,207,520	\$ 4,148,540	\$ 4,353,071	\$ 4,352,460
Franchise Fees						
10.10.3011	Electric	\$ 2,073,476	\$ 2,028,823	\$ 2,023,018	\$ 2,176,500	\$ 2,160,000
10.10.3012	Gas	521,830	431,715	482,792	540,000	540,000
10.10.3013	Telephone	264,500	252,299	214,677	190,000	190,000
10.10.3014	Cable TV	361,466	350,758	331,904	305,000	330,000
10.10.3016	Cell Phones	539,181	481,377	414,477	385,000	385,000
Total Franchise Fees		\$ 3,760,453	\$ 3,544,972	\$ 3,466,868	\$ 3,596,500	\$ 3,605,000
Sales Tax						
10.10.3021	General Fund	\$ 4,596,634	\$ 4,857,651	\$ 5,230,213	\$ 5,508,971	\$ 5,632,330
10.10.3026	Sales Tax Transfer-Capital	—	—	—	610,000	1,350,170
10.10.3029	Sales Tax Transfer-Other	(591,785)	(652,460)	(770,046)	(846,960)	(884,680)
Total Sales Taxes		\$ 4,004,849	\$ 4,205,191	\$ 4,460,167	\$ 5,272,011	\$ 6,097,820
Other Taxes						
10.10.3032	Financial Institution Tax	\$ 12,850	\$ 19,772	\$ 26,127	\$ 20,000	\$ 26,000
10.10.3033	Cigarette Tax	93,488	79,618	81,791	80,500	81,800
10.10.3034	State Gasoline Tax	769,770	783,324	787,350	780,000	780,000
10.10.3035	State Vehicle Tax	370,489	373,454	391,413	400,500	400,500
Total Other Taxes		\$ 1,246,597	\$ 1,256,168	\$ 1,286,681	\$ 1,281,000	\$ 1,288,300
Licenses & Permits						
10.20.3051	Business License-Renewal	\$ 204,200	\$ 180,684	\$ 214,060	\$ 215,000	\$ 220,000
10.20.3052	Business License-New	15,289	44,657	32,249	26,100	30,000
10.20.3053	Liquor & Beer	20,728	23,114	23,189	25,500	25,500
10.20.3054	Liquor Dispensing	10,000	11,143	11,219	11,000	11,100
10.20.3057	Dog License	3,965	4,205	3,365	4,400	4,400
10.20.3059	Miscellaneous License	—	—	—	—	—
10.20.3061	Fun Run/5K Events	2,400	1,200	600	2,400	2,400
10.20.3068	Business Patio Permits	—	—	—	—	—
10.20.3071	Building Permits	82,881	244,747	219,047	150,000	140,000
Total Licenses & Permits		\$ 339,463	\$ 509,750	\$ 503,729	\$ 434,400	\$ 433,400

General Fund Revenues (continued)

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
Federal Grants						
10.25.3072	Police Grant - BVP	\$ 2,597	\$ —	\$ —	\$ —	\$ —
Total Federal Grants		\$ 2,597	\$ —	\$ —	\$ —	\$ —
State, Local & Federal Funding						
10.30.3103	MARC Funds	\$ 117,116	\$ 137,813	\$ 147,792	\$ 100,030	\$ 67,800
10.30.3104	Historic Preservation Grant	—	—	—	—	—
10.30.3117	Clay County Senior Services	105,000	105,000	110,000	90,750	90,750
10.30.3122	KCATA Section 9	—	34,850	—	—	—
10.30.3127	Police Grants	7,729	16,752	14,464	10,000	10,000
10.30.3132	T.R.I.M. Grant	—	—	—	—	—
10.30.3141	Road District Funds	132,020	133,020	223,030	294,410	377,260
10.30.3151	School District-SRO	125,268	121,410	110,593	101,000	109,800
10.30.3155	Fire Suppression Grant	—	—	—	—	—
10.30.3199	Private Funds Grant	6,495	—	—	—	—
Total State, Local & Federal Funding		\$ 493,628	\$ 548,845	\$ 605,879	\$ 596,190	\$ 655,610
Charges for Police Services						
10.40.3201	Police Reports	\$ 7,605	\$ 8,300	\$ 7,873	\$ 7,750	\$ 7,750
10.40.3202	Dog Care	7,909	7,673	6,215	6,000	6,000
10.40.3203	Court Fees	1,231	1,090	787	1,000	1,000
10.40.3207	Alarm Permit	—	—	—	—	—
Total Charges for Police Services		\$ 16,745	\$ 17,063	\$ 14,875	\$ 14,750	\$ 14,750
Charges for Engineering Services						
10.40.3211	Public Improvements	\$ 113,717	\$ 123,459	\$ 74,632	\$ 15,000	\$ 20,000
10.40.3212	Plat Filing	1,875	588	1,140	1,500	1,500
10.40.3213	Telecom Row Application Fees	—	—	—	1,000	1,000
10.40.3218	Parking Permits	25	—	55	10	10
10.40.3219	Right-of-Way Permits	8,409	18,040	13,340	21,500	24,000
Total Charges for Engineering Services		\$ 124,026	\$ 142,087	\$ 89,167	\$ 39,010	\$ 46,510
Charges for Planning & Inspection						
10.40.3221	Building Plan Check Fee	\$ 20,189	\$ 118,854	\$ 89,103	\$ 60,000	\$ 50,000
10.40.3222	Planning Service Fee	26,321	34,941	30,460	15,000	15,000
10.40.3224	Electrical Inspection Fee	15,429	37,531	25,226	16,000	15,000
10.40.3225	Plumbing Inspection Fee	14,814	33,165	21,715	14,000	12,000
10.40.3226	Mechanical Inspection Fee	10,857	26,515	21,537	16,000	15,000
10.40.3227	Examinations	305	2,142	—	—	200
10.40.3229	Other	—	—	—	—	—
Total Charges for Planning & Inspection		\$ 87,915	\$ 253,148	\$ 188,041	\$ 121,000	\$ 107,200

General Fund Revenues (continued)

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
Charges for Emergency Services						
10.40.3231	Ambulance	\$ —	\$ —	\$ —	\$ —	\$ —
10.40.3232	Ambulance Billing 911	1,544,061	1,798,937	2,283,224	2,535,829	2,577,190
10.40.3233	Ambulance Write Off	(650,325)	(890,192)	(1,211,810)	(1,416,439)	(1,368,490)
Total Charges for Emergency Services		\$ 893,736	\$ 908,745	\$ 1,071,414	\$ 1,119,390	\$ 1,208,700
Interest						
10.50.3301	Interest Income	\$ 13,627	\$ 16,460	\$ 25,389	\$ 45,000	\$ 65,000
Total Interest		\$ 13,627	\$ 16,460	\$ 25,389	\$ 45,000	\$ 65,000
Fines & Forfeitures						
10.60.3350	Court Costs	\$ 39,982	\$ 35,368	\$ 25,524	\$ 31,500	\$ 30,000
10.60.3351	Court Fines	420,633	364,060	254,184	315,000	300,000
10.60.3352	Forfeited Cash Bond	21,255	18,329	8,387	12,500	22,500
10.60.3353	Parking Fines	4,150	4,465	6,085	2,000	1,500
10.60.3357	Inmate Maintenance Fee	6,654	—	—	—	—
Total Fines & Forfeitures		\$ 492,674	\$ 422,222	\$ 294,180	\$ 361,000	\$ 354,000
Miscellaneous Revenue						
10.70.3601	Sale of Publications	\$ 333	\$ 581	\$ 599	\$ 800	\$ 500
10.70.3602	GIS Data Requests	110	—	15	—	—
10.70.3641	Sale of Public Property	9,503	3,394	13,361	7,000	7,000
10.70.3651	Access Transportation	700	1,030	1,250	1,400	1,400
10.70.3652	Senior Activities	100	1,100	—	—	—
10.70.3653	Senior Services Admin.	7,700	7,700	9,100	8,400	8,400
10.70.3655	Senior Center Programs	6,921	4,674	2,920	4,100	4,500
10.70.3659	Loss Control Reimburse	—	—	—	—	—
10.70.3661	Reimbursed Exp-GF	—	13,069	739	1,000	1,000
10.70.3664	Reimbursed Exp-Police	556	360	—	500	500
10.70.3666	Project Cost Reimburse	—	—	—	—	—
10.70.3712	Tower Lease Revenue	52,753	57,600	57,600	38,400	28,800
10.70.3714	Tower Lease Sales	—	—	—	541,000	—
10.70.3721	Insurance Settlement	—	—	14,476	—	—
10.70.3722	Telecom Settlement	—	—	44,435	—	—
10.70.3763	Downtown CID Parking Support	—	—	—	10,560	10,560
10.70.3770	TIF Administrative Fee	19,769	27,431	26,475	33,000	33,000
10.70.3785	Overhead Fees-Utilities	283,400	283,400	308,400	358,400	358,400
10.70.3789	Misc Income-Police	1,200	1,950	1,850	2,000	2,000
10.70.3791	Miscellaneous Income	34,329	9,367	43,957	50,000	50,000
10.70.3793	Lease Proceeds	395,368	308,182	421,126	—	775,000
10.70.3794	Bond Proceeds	100,000	—	711,000	671,690	—
10.70.3795	Tax Special Assessments	14,000	11,092	15,475	12,000	12,000
10.70.3799	Bond Premium	1,744	—	—	—	—
Total Miscellaneous Revenue		\$ 928,486	\$ 730,930	\$ 1,672,778	\$ 1,740,250	\$ 1,293,060

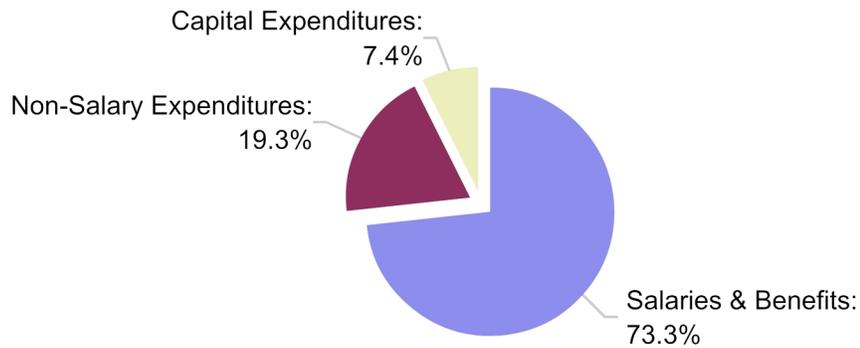
General Fund Revenues (continued)

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
Transfers In						
10.80.3803	Transportation Sales Tax Fund	254,020	103,010	153,010	253,010	253,010
10.80.3804	Capital Sales Tax Fund	—	103,010	153,010	253,010	253,010
10.80.3805	Transient Guest Tax Fund	2,000	2,000	2,000	2,000	2,000
10.80.3807	Park & Rec Fund	69,000	69,000	49,000	49,000	49,000
10.80.3811	Fire Sales Tax Fund	285,000	336,510	336,510	336,500	315,000
Total Transfers In		\$ 610,020	\$ 613,530	\$ 693,530	\$ 893,520	\$ 872,020
Total General Fund Revenues		\$17,206,499	\$17,376,631	\$18,521,238	\$19,867,092	\$20,393,830

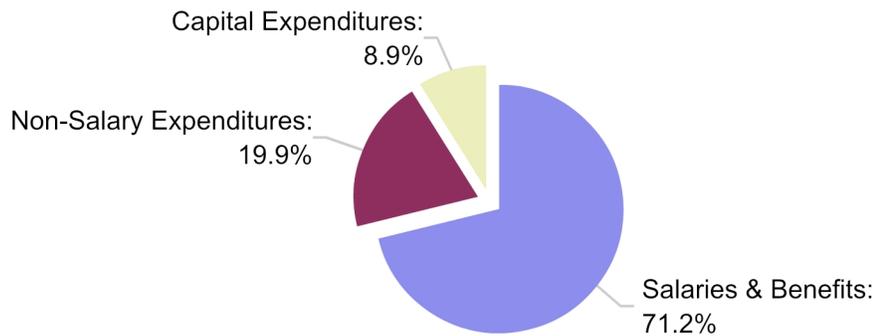
GENERAL FUND EXPENDITURES

	2018 Forecast	2019 Budget
Salaries & Benefits	\$ 15,242,096	\$ 15,601,089
Non-Salary Expenditures	4,023,180	4,367,563
Capital Expenditures	1,536,887	1,953,848
Less: PSST Salaries & Benefits	(1,331,151)	(1,531,340)
	\$ 19,471,012	\$ 20,391,160

2018 General Fund Forecasted Expenditures



2019 General Fund Budgeted Expenditures



YEAR 2019 BUDGET DETAIL
CITY COUNCIL

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.10.101.02.4001	Salaries	\$ 24,000	\$ 23,200	\$ 24,000	\$ 24,000	\$ 24,000
10.10.101.02.4015	Opt Out (Health Insurance)	8,738	12,075	4,054	2,780	3,500
10.10.101.02.4018	Health Savings Account	610	1,938	7,285	10,790	9,600
10.10.101.02.4101	Social Security	1,577	1,804	1,061	1,760	2,840
10.10.101.02.4104	Workers Compensation	63	9	34	60	60
10.10.101.02.4105	Health Insurance	76,315	75,967	98,971	116,510	125,340
10.10.101.02.4106	Life Insurance	81	66	108	70	60
10.10.101.02.4107	Dental Insurance	3,417	4,142	4,779	4,950	5,440
10.10.101.02.4112	Vision Insurance	1,181	1,049	1,140	1,320	1,470
10.10.101.04.5001	General Supplies	85	138	268	270	250
10.10.101.04.5120	Outside Printing	—	—	128	100	150
10.10.101.06.5210	Training Travel	794	742	446	730	750
10.10.101.06.5251	Registration Fees	—	—	—	—	200
10.10.101.16.5715	Casualty Insurance	99	78	72	11,530	12,490
10.10.101.38.5803	Meeting Expense	360	2,125	2,445	2,930	3,000
10.10.101.38.5810	Publications	—	—	—	—	—
10.10.101.38.5811	Membership Dues	12,429	15,814	10,346	16,630	16,000
10.10.101.38.5815	Boards & Comm Dinner	—	—	73	—	—
10.10.101.38.5989	Miscellaneous Expenses	945	1,972	4,319	1,000	2,000
TOTALS		\$ 130,692	\$ 141,121	\$ 159,530	\$ 195,430	\$ 207,150

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; 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, KCADC and the Missouri Partnership; 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 alcoholic beverage licenses. 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 City Council meetings and prepares the City Council meeting minutes and 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 one full-time employee which is the Deputy City Clerk.

4. Public Relations

The Public Relations Division oversees 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); opinion polls; public forums; and special events, including LibertyFest.

The Public Relations Division also oversees the City's social media platforms, which currently include Twitter, Facebook and YouTube. 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 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 Liberty Municipal Division handles all traffic tickets and City ordinance violations written by the Police Department, Animal Control, Code Enforcement, and Parking Control. Municipal Court is held four times per month with an average case load of 250 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's. Dockets are prepared for each court session and all defendants are researched thru the REGIS system to check for warrants. 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, one Municipal Court Technician, and the Municipal Judge.

Prosecutor Office

The Prosecutor's Office is responsible for the filing of all citations written by the Police Department, Animal Control, Code Enforcement and Parking Control. The Prosecutor Clerk is responsible for preparing the Prosecutor files and having all police reports, criminal history and driving records ready for the Prosecutor to review for the determination of what action will be taken on all cases presented before him. The Prosecutors attends all four court sessions and prepares and completes all plea recommendation's to go before the Judge for approval. The office consists of a Prosecutor, Associate Prosecutor and a Prosecutor Clerk.

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 FY2019, along with a brief look at historical staffing levels, are as follows:

Position Title	2015	2016	2017	2018	2019 Budget
Administrative Assistant	0	1	0	0	0
HR/Admin Specialist	0	0	0	1	1
Animal Control Officer	2	2	2	2	2
Animal Shelter Attendant	0.5	1	1	1	1
Assistant City Administrator	1	1	1	1	1
Assistant Deputy City Clerk	1	1	1	1	0
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	1	1	1
Communication/Public Relations Specialist	1	1	0	0	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	13.5	15	14	15	14

Previous Year's Goals and Objectives:

The Administration Department's FY2018 goals and objectives were as follows:

1. Explore and evaluate value of existing and emerging social media platforms.

Objective: To expand community engagement.

Update: Two members of the Parks & Rec Department conducted a successful 3-month trial to generate adequate content to justify a separate LPR Facebook page. PR staff is working with LPR staff to launch a LPR Facebook page in Q1 2019.

2. Create a review team to begin planning for the redesign process for the City of Liberty website.

Objective: To develop a website that continues to meet changing technology and user needs.

Update: Public Relations staff have been working with each department / division to review content throughout the site to ensure all is up to date prior to beginning redesign.

3. Cultivate content providers from community partners for the VisitLibertyMo.com website.

Objective: To continue building and expanding a website that provides potential tourists with the information they need to plan visits to Liberty.

Update: This is an ongoing effort that has been helped with strong relationships with HDLI, Corbin Theatre and the Liberty Symphony Orchestra.

4. Work with newly formed Tourism Committee, community partners and marketing agency to build Liberty as a tourist destination.

Objective: To increase overnight stays at Liberty hotels, grow visitor spending and grow local sales tax collections.

Update: The Tourism committee continues to provide oversight and develop ideas for achieving the stated objective.

FY2019 Goals and Objectives:

The Administration Department's FY2019 strategic goals and objectives include the following:

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

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

2018 Update: Thirteen prospects were responded to with sites in the north (Heartland Meadows II and the City's 42 acres) and south (property south of South Liberty Parkway) of the City. We are currently exploring selling a portion of the City's 42 acre to an existing tenant.

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

Objective: Industrial/manufacturing sites have been identified with the City. The impediments to development of each site has been identified and the cost to address those impediments factored.

2018 Update: The environmental process for the 42 acres has been done and implementation steps identified. The evaluation of this process is believed to be a impediment to its development. The development sites along the south side of South Liberty Parkway has also been identified and developers are being pursued.

3. Work to increase our housing opportunities.

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

2018 Update: We continue to find locations for housing choices. One project now nearing construction: Parkway Plaza location downtown.

4. Expand our community focus incentives.

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

2018 Update: There have been 8 Residential Chapter 353 projects completed in 2018; 23 to date. Total investment in 2018 is \$642,000. Updates to the Residential program includes new sidewalk guidelines, adjustments to the guidelines and reference to increasing vendors in the community. There have been 2 Commercial Chapter 353 projects complete in 2018; 14 to date. Total investment to date is \$1.4 Million.

A \$260 Million project was approved in 2018 scheduled to open in 2020.

5. Complete the redesign process for the City of Liberty website.

Objective: To develop a website that continues to meet changing technology and user needs.

6. Create a review team to begin planning for the redesign process for the Visit Liberty website

Objective: To develop a more robust website that continues to meet changing technology and user needs.

7. Continue exploring and evaluating value of existing and emerging social media platforms with existing staffing levels.

Objective: To expand community engagement.

YEAR 2019 BUDGET DETAIL
CITY ADMINISTRATOR

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.20.001.02.4001	Salaries	\$ 246,255	\$ 213,590	\$ 243,277	\$ 249,280	\$ 257,240
10.20.001.02.4002	Part-time	16,699	16,408	—	—	—
10.20.001.02.4004	Overtime	—	—	—	500	1,030
10.20.001.02.4015	Opt Out (Health Insurance)	—	292	—	—	—
10.20.001.02.4018	Health Savings Account	—	514	3,203	4,390	3,920
10.20.001.02.4101	Social Security	20,919	16,209	17,343	18,800	20,060
10.20.001.02.4102	LAGERS Retirement	25,045	16,998	22,534	25,160	24,910
10.20.001.02.4104	Workers Compensation	738	82	345	600	630
10.20.001.02.4105	Health Insurance	32,500	31,999	40,865	41,870	46,440
10.20.001.02.4106	Life Insurance	65	47	52	50	50
10.20.001.02.4107	Dental Insurance	1,503	1,517	1,879	1,690	1,820
10.20.001.02.4112	Vision Insurance	436	352	298	300	320
10.20.001.02.4116	Disability Insurance	196	129	141	140	140
10.20.001.04.5001	General Supplies	2,464	2,293	1,440	1,640	4,000
10.20.001.04.5110	Copier Lease	3,698	4,456	4,613	4,900	5,500
10.20.001.04.5120	Outside Printing	—	128	125	100	150
10.20.001.06.5210	Training Travel	41	—	125	200	1,000
10.20.001.06.5251	Registration Fees	199	455	402	400	500
10.20.001.06.5259	Other Training	—	—	—	—	—
10.20.001.08.5365	Eco Devo	116,899	3,691	—	—	—
10.20.001.08.5397	Contract Labor	2,540	—	—	—	—
10.20.001.16.5715	Casualty Insurance	1,172	802	651	3,520	3,880
10.20.001.18.5601	Minor Equipment	1,879	1,658	—	—	100
10.20.001.38.5803	Meeting Expense	995	568	252	350	500
10.20.001.38.5804	Special Events	—	—	—	—	250
10.20.001.38.5810	Publications	233	158	—	150	150
10.20.001.38.5811	Membership Dues	7,570	8,246	9,918	10,012	10,000
10.20.001.38.5989	Miscellaneous Expenses	2,538	1,395	849	845	1,000
TOTALS		\$ 484,584	\$ 321,988	\$ 348,312	\$ 364,897	\$ 383,590

YEAR 2019 BUDGET DETAIL
CITY CLERK

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.20.021.02.4001	Salaries	\$ 98,904	\$ 101,880	\$ 104,937	\$ 87,810	\$ 69,570
10.20.021.02.4004	Overtime	662	965	908	530	1,000
10.20.021.02.4018	Health Savings Account	1,667	1,957	2,929	3,170	1,440
10.20.021.02.4101	Social Security	7,130	7,427	7,570	6,600	5,520
10.20.021.02.4102	LAGERS Retirement Program	9,260	8,845	10,055	9,000	6,850
10.20.021.02.4104	Workers Compensation	247	35	150	220	180
10.20.021.02.4105	Health Insurance	19,355	20,338	20,666	21,590	17,560
10.20.021.02.4106	Life Insurance	54	45	36	30	20
10.20.021.02.4107	Dental Insurance	995	1,083	1,072	1,030	650
10.20.021.02.4112	Vision Insurance	277	277	277	280	220
10.20.021.02.4116	Disability Insurance	140	119	97	70	50
10.20.021.04.5001	General Supplies	1,330	1,037	1,132	880	1,880
10.20.021.04.5120	Outside Printing	2,620	3,426	2,985	5,120	5,000
10.20.021.06.5210	Training Travel	505	—	—	100	1,000
10.20.021.06.5251	Registration Fees	582	723	239	100	700
10.20.021.08.5311	Legal Fees	80,035	45,499	63,711	50,000	50,000
10.20.021.08.5399	Miscellaneous Fees	873	1,068	2,268	800	1,000
10.20.021.16.5715	Casualty Insurance	178	125	102	2,520	1,390
10.20.021.18.5601	Minor Equipment	—	—	1,385	500	—
10.20.021.38.5811	Membership Dues	70	70	270	310	300
TOTALS		\$ 224,884	\$ 194,919	\$ 220,790	\$ 190,660	\$ 164,330

YEAR 2019 BUDGET DETAIL
PUBLIC RELATIONS

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.20.031.02.4001	Salaries	\$ 109,228	\$ 135,044	\$ 130,361	\$ 134,280	\$ 138,300
10.20.031.02.4004	Overtime	—	820	—	—	—
10.20.031.02.4015	Opt Out (Health Insurance)	2,041	3,500	583	3,500	3,500
10.20.031.02.4018	Health Savings Account	1,545	2,422	3,156	2,780	1,320
10.20.031.02.4101	Social Security	8,432	10,457	9,746	10,440	10,950
10.20.031.02.4102	LAGERS Retirement Program	7,970	11,987	12,440	13,850	13,600
10.20.031.02.4104	Workers Compensation	303	42	184	330	340
10.20.031.02.4105	Health Insurance	12,858	15,889	17,808	13,390	14,840
10.20.031.02.4106	Life Insurance	34	29	24	40	40
10.20.031.02.4107	Dental Insurance	722	933	1,101	1,210	1,300
10.20.031.02.4112	Vision Insurance	20	—	88	140	150
10.20.031.02.4116	Disability Insurance	88	59	65	100	100
10.20.031.04.5001	General Supplies	—	—	—	—	1,150
10.20.031.04.5120	Outside Printing	62	10,775	8,822	9,960	12,000
10.20.031.06.5210	Training Travel	3,712	—	1,607	1,090	3,000
10.20.031.06.5251	Registration Fees	1,432	382	70	680	1,445
10.20.031.08.5364	Marketing	6,429	908	—	—	—
10.20.031.08.5371	Advertising	100	—	—	—	—
10.20.031.08.5399	Miscellaneous Fees	—	2	43	40	—
10.20.031.16.5715	Casualty Insurance	227	164	138	2,520	2,770
10.20.031.38.5803	Meeting Expense	—	—	—	—	700
10.20.031.38.5811	Membership Dues	1,150	1,150	1,170	1,200	1,200
10.20.031.38.5989	Miscellaneous Expenses	2,650	3,134	4,859	7,000	5,000
TOTALS		<u>\$ 159,002</u>	<u>\$ 197,696</u>	<u>\$ 192,266</u>	<u>\$ 202,550</u>	<u>\$ 211,705</u>

YEAR 2019 BUDGET DETAIL
ANIMAL CONTROL

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.20.051.02.4001	Salaries	\$ 68,380	\$ 56,412	\$ 92,022	\$ 103,730	\$ 106,850
10.20.051.02.4002	Part-time	14,398	21,628	643	—	—
10.20.051.02.4004	Overtime	1,710	2,020	2,926	2,630	4,120
10.20.051.02.4015	Opt Out	—	1,539	—	—	—
10.20.051.02.4018	Health Savings Account	1,667	294	3,770	4,690	3,620
10.20.051.02.4101	Social Security	6,406	6,220	7,140	8,120	8,770
10.20.051.02.4102	LAGERS Retirement Program	6,096	3,660	6,055	13,800	16,990
10.20.051.02.4104	Workers Compensation	2,060	2,178	2,543	2,510	2,650
10.20.051.02.4105	Health Insurance	11,678	8,528	16,250	26,630	38,790
10.20.051.02.4106	Life Insurance	54	29	39	40	40
10.20.051.02.4107	Dental Insurance	720	656	1,137	1,280	1,370
10.20.051.02.4112	Vision Insurance	133	140	257	310	370
10.20.051.02.4116	Disability Insurance	—	22	45	50	50
10.20.051.04.5001	General Supplies	1,964	1,046	966	1,000	1,000
10.20.051.04.5003	Medical Supplies	2,276	1,265	1,285	3,000	3,000
10.20.051.04.5008	Building Maintenance	1,468	4,357	1,023	3,750	3,750
10.20.051.04.5010	Chemicals	710	948	666	1,000	1,000
10.20.051.04.5013	Food	1,274	1,337	1,303	1,500	1,500
10.20.051.06.5210	Training Travel	451	250	1,151	741	1,000
10.20.051.06.5251	Registration Fees	—	49	—	500	500
10.20.051.08.5346	Financial Fees	8	—	—	—	—
10.20.051.08.5358	Veterinary Services	1,713	606	908	3,000	4,000
10.20.051.08.5381	Refuse Collection Fees	—	—	—	200	—
10.20.051.08.5389	Miscellaneous Fees	10	—	49	100	100
10.20.051.12.5401	Electric	3,178	3,137	3,308	2,000	2,000
10.20.051.12.5421	Natural Gas	1,967	1,169	1,338	2,100	2,000
10.20.051.12.5453	Mobile Phones	560	—	—	500	—
10.20.051.14.5521	Vehicle Fuel	1,982	1,126	1,245	2,000	200
10.20.051.14.5541	Vehicle Maintenance	1,682	277	528	3,000	3,000
10.20.051.14.5559	Misc. Equipment Maintenance	2,927	1,365	435	3,000	3,000
10.20.051.14.5571	Building Maintenance	36	2,559	9,283	3,750	3,750
10.20.051.16.5711	Property Insurance	187	193	214	230	200
10.20.051.16.5715	Casualty	—	—	—	6,130	6,480
10.20.051.18.5601	Minor Equipment	370	—	—	730	—
10.20.051.38.5811	Membership Dues	—	30	—	—	—
10.20.051.38.5812	Clothing Expenses	748	1,647	1,119	1,000	1,000
TOTALS		\$ 136,813	\$ 124,688	\$ 157,647	\$ 203,021	\$ 221,100

YEAR 2019 BUDGET DETAIL
MUNICIPAL COURT

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.20.131.02.4001	Salaries	\$ 153,588	\$ 157,044	\$ 135,105	\$ 110,030	\$ 112,750
10.20.131.02.4002	Part-Time	—	—	—	630	—
10.20.131.02.4004	Overtime	2,732	3,261	3,085	2,620	3,880
10.20.131.02.4015	Opt Out (Health Insurance)	3,496	3,412	416	—	—
10.20.131.02.4101	Social Security	11,212	11,459	9,651	8,290	8,930
10.20.131.02.4102	LAGERS Retirement Program	11,235	10,740	9,082	9,330	9,230
10.20.131.02.4104	Workers Compensation	418	165	238	380	300
10.20.131.02.4105	Health Insurance	41,531	42,784	39,255	32,400	35,290
10.20.131.02.4106	Life Insurance	135	113	74	60	60
10.20.131.02.4107	Dental Insurance	2,541	2,766	1,839	1,220	1,300
10.20.131.02.4112	Vision Insurance	663	663	475	340	370
10.20.131.02.4116	Disability Insurance	140	119	53	50	50
10.20.131.04.5001	General Supplies	1,291	1,163	1,617	1,700	2,000
10.20.131.04.5110	Copier Lease & Usage	1,497	1,689	1,517	1,820	1,800
10.20.131.04.5120	Outside Printing	998	1,391	1,979	2,000	2,000
10.20.131.06.5210	Training Travel	2,498	2,697	2,353	2,000	2,500
10.20.131.06.5251	Registration Fees	1,000	975	900	1,000	1,000
10.20.131.08.5311	Legal Fees	8,585	6,900	4,025	750	750
10.20.131.08.5346	Financial Services	465	445	441	740	750
10.20.131.08.5399	Miscellaneous Fees	842	728	2,018	2,280	2,000
10.20.131.16.5715	Casualty Insurance	464	319	260	3,860	4,160
10.20.131.18.5601	Minor Purchase	—	998	3,321	—	500
10.20.131.38.5803	Meeting Expense	—	—	—	—	250
10.20.131.38.5810	Publications	311	386	—	—	250
10.20.131.38.5811	Membership Dues	325	580	—	270	600
10.20.131.38.5812	Clothing Expenses	—	—	—	—	250
TOTALS		\$ 245,966	\$ 250,798	\$ 217,702	\$ 181,770	\$ 190,970

YEAR 2019 BUDGET DETAIL
PROSECUTORS OFFICE

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.20.121.02.4001	Salaries	\$ —	\$ —	\$ 15,833.3	\$ 48,340	\$ 49,210
10.20.121.02.4004	Overtime	—	—	62.39	1,000	2,060
10.20.121.02.4018	Health Savings Account	—	—	1,038	1,700	1,320
10.20.121.02.4101	Social Security	—	—	1,126.77	3,650	3,930
10.20.121.02.4102	LAGERS Retirement Program	—	—	443.32	2,990	3,020
10.20.121.02.4104	Workers Compensation	—	—	—	150	310
10.20.121.02.4105	Health Insurance	—	—	4,209.52	13,390	14,840
10.20.121.02.4106	Life Insurance	—	—	12	40	40
10.20.121.02.4107	Dental Insurance	—	—	197.68	610	650
10.20.121.02.4112	Vision Insurance	—	—	66.16	200	220
10.20.121.04.5001	General Supplies	—	—	579.31	500	500
10.20.121.04.5120	Outside Printing	—	—	—	500	500
10.20.121.06.5210	Training Travel	—	—	660.68	2,160	2,200
10.20.121.06.5251	Registration Fees	—	—	175	1,330	1,300
10.20.121.08.5311	Legal Fees	—	—	3,500	6,000	6,000
10.20.121.16.5715	Casualty	—	—	—	2,570	2,770
10.20.121.38.5811	Membership Dues	—	—	—	100	100
TOTALS		<u>\$ —</u>	<u>\$ —</u>	<u>\$ 27,904</u>	<u>\$ 85,230</u>	<u>\$ 88,970</u>

Human Resources & Risk Management Department Program Narrative

Mission Statement:

The mission of the Human Resources & Risk Management Department is to be stewards to the internal community of this organization. Human Resources & Risk Management strives 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 & Risk Management 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 & Risk Management has a workforce of two full-time employees and one Part-time employee 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 & Risk Management 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 & Risk Management 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 & Risk Management Department's proposed staffing levels for FY2019, along with a brief look at historical staffing levels, are as follows:

Position Title	2015	2016	2017	2018	2019 Budget
Human Resources Coordinator	1	1	0	0	0
Director of HR & Risk Management	1	1	1	1	1
Human Resources Manager	0	0	1	0	0
Assistant Director of HR & Risk Mgmt	0	0	0	1	1
Total	2	2	2	2	2

Previous Year's Goals and Objectives:

The Human Resources & Risk Management Department's FY2018 goals and objectives were as follows:

1. Organizational Development

Objective: Implement cost reduction, staffing alignment and generational considerations to provide quality services to citizens while promoting a healthy and productive workplace.

Update: On-going

2. Training Activities

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

Update: On-going

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: On-going.

FY2019 Goals and Objectives:

The Human Resources Department's FY2019 goals and objectives will continue to be the same and include the following:

1. Organizational Development

Objective: Implement cost reduction, staffing alignment and generational considerations to provide quality services to citizens while promoting a healthy and productive workplace.

1. Training Activities

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

2. 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 2019 BUDGET DETAIL
HUMAN RESOURCES

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.25.011.02.4001	Salaries	\$ 150,615	\$ 160,608	\$ 166,349	\$ 174,500	\$ 187,740
10.25.011.02.4002	Part-Time	—	—	1,760	800	—
10.25.011.02.4018	Health Savings Account	1,218	1,730	2,850	3,200	2,760
10.25.011.02.4101	Social Security	10,992	11,712	12,433	13,370	14,580
10.25.011.02.4102	LAGERS Retirement Program	13,909	13,813	15,803	17,570	18,100
10.25.011.02.4104	Workers Compensation	391	57	234	420	460
10.25.011.02.4105	Health Insurance	25,970	27,100	27,682	29,210	32,400
10.25.011.02.4106	Life Insurance	54	45	36	40	40
10.25.011.02.4107	Dental Insurance	1,270	1,383	1,317	1,210	1,300
10.25.011.02.4112	Vision Insurance	331	331	331	340	370
10.25.011.02.4116	Disability Insurance	140	119	97	100	100
10.25.011.04.5001	General Supplies	1,304	947	1,813	1,000	1,000
10.25.011.06.5210	Training Travel	3,856	3,494	3,279	2,035	2,000
10.25.011.06.5259	City-Wide Training	1,812	1,048	590	860	1,000
10.25.011.08.5399	Miscellaneous Fees	23,740	24,240	24,278	23,920	24,500
10.25.011.16.5715	Casualty Insurance	1,442	989	808	2,570	2,770
10.25.011.38.5804	Special Events	3,158	1,771	917	1,000	1,000
10.25.011.38.5810	Publications	476	952	476	—	—
10.25.011.38.5811	Membership Dues	100	480	699	910	1,000
10.25.011.38.5989	Miscellaneous Expenses	13,018	11,839	7,928	11,940	13,000
TOTALS		\$ 253,797	\$ 262,660	\$ 269,681	\$ 284,995	\$ 304,120

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. In 2018 Finance began to oversee the Business Licensing Division.

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; 6) oversees various licensing activities including regulation of occupation and alcoholic beverage licenses.

Staffing Levels:

The Finance Department's proposed staffing levels for FY2019, along with a brief look at historical staffing levels, are as follows:

Position Title	2015	2016	2017	2018	2019 Budget
Accountant	1	1	1	—	1
Accounting Manager	1	1	1	2	2
Accounts Payable Specialist	—	—	1	1	1
Assistant Finance Director	1	1	1	1	1
Finance Analyst	1	1	1	1	1
Finance Director/Assistant City Administrator	1	1	1	1	1
Finance Specialist - Licensing	—	—	—	1	1
Finance Technician	4	3	3	2	2
Lead Finance Technician	—	1	—	1	1
Lead Meter Technician	1	1	1	—	—
Meter Service Technician	2	2	2	2	—
Office Supervisor	1	1	1	1	1
Payroll Specialist	1	1	1	1	1
Total	14	14	14	14	13

Finance positions are split between the City General Fund and City Utility Funds. Total staffing for Finance for all funds is 13 positions.

Previous Year's Goals and Objectives:

The Finance Department's FY2019 goals and objectives were as follows:

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.

Update: In late 2018 Finance did a reorganization splitting the department into 3 divisions, General Accounting, Analytical Accounting, and Operations. This should better align our department to meet our goals.

2. OpenGov Implementation

Objective: In partnership with IT Services we began implementing a Business Intelligence (BI) platform that will provide Transparency to the public. It will also be a gateway for employees to see what is happening with the financials of their respective departments. This platform will allow staff to see transactions in real-time. Once fully implemented the Budget Book and CAFR processes will be streamlined.

Update: The implementation was complete, and all departments have been set up with reports to monitor their actual vs budget on a regular basis. OpenGov was also used in 2018 to create the 2019 Budget.

3. 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.

Update: The 2007 Bonds were refinanced in 2018.

4. Support Council discussions on support for existing City services and provide Capital improvements that citizens expect.

Objective: Use Tax

- Will be on the April 3, 2018 ballot.
- Authorization to be placed on the April 4, 2017 ballot.
- Authorization for the City to pursue a 3/8 percent sales tax
- Projected to generate \$750K per year
 - To be used for:
 - Animal Shelter Replacement
 - City Park Rejuvenation
 - Community Center Improvements
 - Neighborhood Park Improvements
 - Maintain and improve City Services

Update: The Use Tax passed in April 2018, and in its first 6 months generated more than 750k. The Park & Rec projects are under way and the Animal Shelter replacement will begin in early 2019.

5. 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 2018, 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 Spring 2019.
- 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: Bonds were issued in 2018 for the AMI project, and meter replacements will be replaced in 2019.

FY2019 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.

1. Continued OpenGov Utilization

Objective: Continued development so that OpenGov can be used for transparency within our city website. Continue to use OpenGov to both develop the budget and also to publish the Budget Book and CAFR.

2. 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 2019.

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.

3. Support Council discussions on support for existing City services and provide Capital improvements that citizens expect.

Objective: Utilizing existing taxes to support existing City services.

YEAR 2019 BUDGET DETAIL
ACCOUNTING & FINANCE

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.30.130.02.4001	Salaries	\$ 407,894	\$ 395,653	\$ 409,814	\$ 454,500	\$ 522,470
10.30.130.02.4002	Part- Time	—	—	—	290	—
10.30.130.02.4004	Overtime	37	188	732	1,140	540
10.30.130.02.4015	Opt Out (Health Insurance)	5,972	3,649	5,582	7,880	7,880
10.30.130.02.4018	Health Savings Account	1,415	3,594	10,265	9,060	6,480
10.30.130.02.4101	Social Security	29,552	28,967	30,882	35,270	41,110
10.30.130.02.4102	LAGERS Retirement Program	36,671	34,273	39,492	47,240	51,050
10.30.130.02.4104	Workers Compensation	1,082	140	587	1,080	1,280
10.30.130.02.4105	Health Insurance	53,814	60,473	58,325	62,250	87,260
10.30.130.02.4106	Life Insurance	164	138	119	130	150
10.30.130.02.4107	Dental Insurance	3,300	3,588	3,593	3,850	4,900
10.30.130.02.4112	Vision Insurance	624	591	642	820	1,140
10.30.130.02.4116	Disability Insurance	404	309	262	290	360
10.30.130.04.5001	General Supplies	3,098	3,192	2,654	2,500	2,250
10.30.130.04.5110	Copier Lease	2,461	2,590	2,375	2,400	2,400
10.30.130.04.5120	Outside Printing	1,892	2,106	1,670	2,500	2,000
10.30.130.06.5210	Training Travel	2,979	32	4,035	4,500	4,000
10.30.130.06.5251	Registration Fees	460	135	294	500	500
10.30.130.08.5306	Audit Fees	54,400	76,358	62,591	55,000	55,000
10.30.130.08.5346	Financial Services	33,399	36,682	31,007	34,000	35,000
10.30.130.08.5379	Legal Ads	118	107	83	70	100
10.30.130.08.5397	Contract Labor	—	3,255	—	80	—
10.30.130.08.5399	Miscellaneous Fees	67,745	72,907	73,957	75,000	75,000
10.30.130.14.5551	Office Equip Maintenance	1,600	1,310	824	850	850
10.30.130.14.5591	Software Maintenance	100	100	100	200	200
10.30.130.16.5715	Casualty Insurance	1,433	981	799	8,750	9,820
10.30.130.18.5601	Minor Equipment	—	4,395	30	500	500
10.30.130.38.5801	Over/Short	(1,039)	1,005	743	100	100
10.30.130.38.5803	Meeting Expense	109	68	13	50	50
10.30.130.38.5808	Postage	—	285	1,481	—	—
10.30.130.38.5810	Publications	—	—	—	50	50
10.30.130.38.5811	Membership Dues	1,067	1,070	911	1,200	1,200
10.30.130.38.5989	Miscellaneous Expenses	535	88	79	200	200
TOTALS		\$ 711,287	\$ 738,230	\$ 743,939	\$ 812,250	\$ 913,840

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 FY2019, along with a brief look at historical staffing levels, are as follows:

Position Title	2015	2016	2017	2018	2019 Budget
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Communications Officer	9	9	9	9	9
Communications Supervisor	1	1	1	1	1
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	29	29
Police Sergeant	6	6	6	6	6
Records Technician	3	3	3	3	3
Support Services Supervisor	1	1	1	1	1
Total	54.5	54.5	54.5	58.5	58.5

Previous Year’s Goals and Objectives:

The Police Department’s FY2018 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: 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. Continue efforts to maintain and remodel police department facilities in City Hall. Continue hiring processes to achieve full staffing with the four additional police officers funded for 2018 through the passing of the Public Safety Sales Tax.

Update: The department continues to monitor and analyze risk management data concerning officer injuries, lost work time, and workers' compensation claims. The goal of risk management data analysis is to aid the department in identifying and mitigating injuries and health risks for officers and help with the planning of wellness initiatives. All field employees in the past year 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. The department continues to work in conjunction with Human Resources to assess and update positions, to include job descriptions and compensation, to be commensurate with duties and responsibilities for each position. As of February 2019, four recruit police officers are in police academy training. Due to attrition, the police department continues the ongoing process of recruiting and training replacements for open positions.

2. Police Patrol Unit:

Protect the 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. To help with this aim, the department is working with other area law enforcement agencies in development of a peer support program for Department employees and their families. The Liberty Police Department recognizes the value of providing an "in-house" resource for employees and their family members to support them in managing both professional and personal crisis. Once implemented, the Peer Support Team may be utilized to support other City Departments and personnel and should work in cooperation with peer support teams of other agencies and/or City Departments in multi-agency and/or multi-department incidents. The department will continue to maintain efforts to recruit and retain the best quality police officers in a competitive law enforcement employee market. The department will ensure compliance with Missouri POST training standards and pursue enhanced training in the areas of risk management, use of force decision making, racial profiling and cultural competency, and defensive tactics. Special focus will be given to continuing Crisis Intervention Team (CIT) training. The CIT program trains police officers in best practices to handle situations involving mental illness, developmental disability, or emotionally disturbed persons. The department will enhance crime analysis procedures through existing resources. The use of e-ticketing will continue to promote traffic safety. Community outreach efforts such as Coffee With a Cop and Tweet Alongs will continue. The department will maintain and further develop the equipment replacement schedule.

Update: The department continues to work with other area law enforcement agencies in cooperative efforts to update and streamline model policies and best practices for our cooperative agreements. Through cooperative effort, in 2018 the department implemented

a peer support program for Department employees and their families. The Liberty Police Department recognizes the value of providing an "in-house" resource for employees and their family members to support them in managing both professional and personal crisis. The Peer Support Team may be utilized to support other City Departments and personnel and works in cooperation with peer support teams of other agencies and/or City Departments in multi-agency and/or multi-department incidents. The department also continues to share equipment resources with area law enforcement agencies through mutual aid agreements. In furtherance of community outreach efforts, Liberty Police Officers have continued 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 continues the "Tweet Along" program. 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. The department continues to focus on continuing Crisis Intervention Team (CIT) training. The CIT program trains police officers in best practices to handle situations involving mental illness, developmental disability, or emotionally disturbed persons. In 2018 the department committed to the International Association of Chiefs of Police (IACP) "One Mind Pledge." This pledge is to partner with community health organizations, develop model policies for police response to persons with mental illness, and train and certify officers through a mental health awareness program. At the present time, nearly 80% of patrol officers have received CIT training. The department also continues to pursue enhanced training in the areas of risk management, use of force decision making, racial profiling and cultural competency to help ensure compliance with increased Missouri POST training standards. As of December 31st, 2018, the department achieved POST training standards compliance at the conclusion of this most recent 3-year certification period.

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 2018 the Criminal Investigations Unit achieved a 56% total case clearance rate. Offenses are cleared in one of two ways - by arrest or by exceptional means, in accordance with Uniform Crime Reporting (UCR) program guidelines. The Federal Bureau of Investigation's UCR Program collects, publishes, and archives crime statistics from law enforcement agencies across the nation.

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 maintain successful working relationships with school district administrative and 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.

Update: School Resource Officers (SRO's) continue teamwork with 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 2018 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 2018, the department successfully hosted a 4th Junior Police Academy (JPA).

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 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. Continue to supplement shift coverage with part time Communications Officers, and strive to achieve full staffing in 2018.

Update: The technological upgrade to the communications center in 2018 included the text to 911 enhancement to the emergency phone system, through the Mid-America Regional Council (MARC). Public safety answering points (PSAP) consolidation discussions continued with area agencies. Further consolidation discussions continued after Missouri passed mobile phone tax legislation in 2018, intended for future funding of 911 services in consideration of the continuous decline in landlines. Due to attrition of Communications personnel, hiring efforts to achieve full staffing continued throughout 2018. Research efforts commenced to search for a modern replacement for the 20 year old Computer Aided Dispatch (CAD) system.

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. Implement newly purchased 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.

Update: The Police Department continues to pursue options to enhance the efficiency of operations for both police department and court personnel. New property and evidence tracking software and equipment was fully implemented in 2018. Progress towards reducing the backlog of arrest jackets continued along with auditing for records retention requirements. The Records Unit continues to maintain an off-site secure storage solution for long term required retention of police records. Research efforts commenced to search for a modern replacement for the 20 year old report writing Records Maintenance System (RMS).

FY2019 Goals and Objectives:

The Police Department's FY2019 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. Continue efforts to maintain and remodel police department facilities in City Hall. Continue to work in

conjunction with Human Resources to assess and update positions, to include job descriptions and compensation, to be commensurate with duties and responsibilities for each position. Due to attrition, the police department continues the ongoing process of recruiting and training replacements for open positions.

2. Police Patrol Unit:

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

Objective: The department will continue to maintain efforts to recruit and retain the best quality police officers in a competitive law enforcement employee market. The department will ensure compliance with Missouri POST training standards while starting a new 3-year POST reporting period. In continuation of the department's commitment to the International Association of Chiefs of Police (IACP) "One Mind Pledge," special focus will be given to continuing Crisis Intervention Team (CIT) training. The CIT program trains police officers in best practices to handle situations involving mental illness, developmental disability, or emotionally disturbed persons. The department also continues to pursue enhanced training in the areas of risk management, use of force decision making, racial profiling, cultural competency and defensive tactics to help ensure compliance with increased Missouri POST training standards. The Liberty Police Department recognizes the value of providing "in-house" resources for employees and their family members to support them in managing both professional and personal crisis. In support of this, the newly implemented peer support program for department employees and their families will continue. The use of e-ticketing will continue to promote traffic safety. Successful community outreach efforts such as Coffee With a Cop and Tweet Alongs will continue. The department will maintain and further develop the equipment replacement schedule.

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. Examine resources and research options for improved methodologies and crime analysis procedures.

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 maintain successful working relationships with school district administrative and 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 with the 5th annual 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 public safety answering points (PSAP) consolidation discussions with area agencies while monitoring implementation of the new mobile phone tax legislation for Missouri, intended for future funding of 911 services in consideration of the continuous decline in landlines. Continue research towards a modern replacement for the 20 year old Computer Aided Dispatch (CAD) system. Continue to supplement shift coverage with part time communications officers, and cross trained police officers, and continue striving to achieve full staffing in 2019.

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. 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. Continue research towards a modern replacement for the 20 year old report writing Records Maintenance System (RMS).

YEAR 2019 BUDGET DETAIL
POLICE ADMINISTRATION

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.40.500.02.4001	Salaries	\$ 190,170	\$ 183,630	\$ 200,392	\$ 227,940	\$ 234,510
10.40.500.02.4004	Overtime	13,857	8,417	10,305	4,770	12,100
10.40.500.02.4015	Opt Out (Health Insurance)	3,496	6,417	—	3,500	3,500
10.40.500.02.4018	Health Savings Account	—	—	1,156	1,490	660
10.40.500.02.4101	Social Security	15,664	14,873	15,142	17,760	19,160
10.40.500.02.4102	LAGERS Retirement	26,977	27,270	30,329	34,170	36,160
10.40.500.02.4104	Workers Compensation	7,658	1,228	4,788	9,280	10,910
10.40.500.02.4105	Health Insurance	13,178	7,365	36,885	23,740	26,490
10.40.500.02.4106	Life Insurance	67	54	43	50	50
10.40.500.02.4107	Dental Insurance	1,379	1,568	1,588	1,320	1,430
10.40.500.02.4112	Vision Insurance	344	380	455	470	510
10.40.500.02.4116	Disability Insurance	105	82	70	80	80
10.40.500.04.5001	General Supplies	18,494	17,108	12,291	10,500	10,500
10.40.500.04.5099	Miscellaneous Supplies	3,344	1,359	1,980	3,600	3,600
10.40.500.04.5120	Outside Printing	—	114	—	100	600
10.40.500.06.5210	Training Travel	3,569	3,176	799	—	14,000
10.40.500.06.5251	Registration Fees	13,538	14,424	331	—	35,000
10.40.500.06.5252	Lodging	5,260	4,262	1,285	—	—
10.40.500.06.5253	Meals Per Diem	2,979	560	1,305	40	—
10.40.500.08.5336	Testing Fees	3,208	1,602	3,310	4,000	9,500
10.40.500.08.5356	Medical Fees	—	—	—	1,000	—
10.40.500.08.5392	Employment Testing	—	681	1,044	1,500	—
10.40.500.08.5399	Miscellaneous Fees	17,585	17,170	21,482	18,500	18,500
10.40.500.12.5453	Mobile Phones	5,610	6,281	8,024	7,500	5,000
10.40.500.14.5521	Vehicle Fuel	49,968	41,982	49,402	56,500	59,000
10.40.500.14.5541	Vehicle Maintenance	28,224	28,576	24,013	40,000	40,000
10.40.500.14.5551	Equipment Maintenance	—	50	1,503	1,270	1,270
10.40.500.14.5552	Radio Maintenance	—	8,361	11,496	13,000	13,000
10.40.500.14.5571	Building Maintenance	10,100	4,626	—	—	—
10.40.500.16.5711	Property Insurance	243	261	289	320	—
10.40.500.16.5715	Casualty Insurance	349,070	359,951	391,354	200,590	225,380
10.40.500.18.5601	Minor Equipment	25,408	21,125	50,568	36,000	36,000
10.40.500.18.5606	Vehicle Changeover Costs	26,929	24,093	19,547	12,000	15,000
10.40.500.18.5612	Equipment Lease	—	—	3,500	3,900	4,000
10.40.500.24.6003	Lease Principal	220,331	260,331	258,948	265,640	260,700
10.40.500.24.6013	Lease Interest	44,526	40,593	34,875	48,560	38,660
10.40.500.24.6021	Debt Service Fees	188	188	188	—	—
10.40.500.24.6024	Cost of Issuance	837	—	1,763	4,592	—
10.40.500.36.7101	Vehicles	101,864	89,178	136,402	127,170	135,000
10.40.500.36.7201	Capital Equipment	37,091	18,604	19,115	120,000	150,000
10.40.500.38.5803	Meeting Expense	1,744	2,015	1,943	2,000	2,000
10.40.500.38.5810	Publications	448	35	530	—	—
10.40.500.38.5811	Membership Dues	3,255	3,465	3,371	3,490	3,490
10.40.500.38.5812	Clothing Expense	41,533	48,672	50,783	54,950	54,950
10.40.500.38.5989	Miscellaneous Expenses	1,005	—	62	800	800
TOTALS		\$1,289,246	\$1,270,123	\$1,412,652	\$1,362,092	\$1,481,510

YEAR 2019 BUDGET DETAIL
POLICE PATROL UNIT

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.40.501.02.4001	Salaries	\$1,433,740	\$1,572,059	\$1,558,667	\$1,825,592	\$1,786,365
10.40.501.02.4002	Part-time	21,371	23,081	17,068	21,530	25,000
10.40.501.02.4004	Overtime	165,364	189,688	198,195	199,500	162,610
10.40.501.02.4015	Opt Out (Health Insurance)	37,876	36,720	37,676	29,140	31,500
10.40.501.02.4018	Health Savings Account	605	1,167	17,824	30,170	28,460
10.40.501.02.4101	Social Security	121,334	133,963	134,100	155,165	155,590
10.40.501.02.4102	LAGERS Retirement Program	213,423	246,291	261,320	304,201	301,080
10.40.501.02.4104	Workers Compensation	72,678	113,661	102,636	105,496	101,900
10.40.501.02.4105	Health Insurance	222,572	246,600	209,992	243,560	257,960
10.40.501.02.4106	Life Insurance	711	633	485	510	510
10.40.501.02.4107	Dental Insurance	13,368	14,232	12,816	13,750	15,050
10.40.501.02.4112	Vision Insurance	2,914	3,074	3,013	3,470	3,740
10.40.501.02.4116	Disability Insurance	1,435	1,315	1,109	1,240	1,250
10.40.501.04.5006	Vehicle Supplies	—	249	480	—	—
10.40.501.04.5050	SWAT Team Supplies	3,414	1,581	2,776	5,000	8,000
10.40.501.04.5051	Armory Supplies	20,654	20,059	23,813	30,000	30,000
10.40.501.06.5251	Registration Fees	—	1,040	25	—	—
10.40.501.08.5399	Miscellaneous Expense	—	—	—	—	5,000
10.40.501.14.5541	Vehicle Maintenance	503	60	—	—	—
10.40.501.14.5551	Equipment Maintenance	—	29	—	—	1,500
10.40.501.14.5559	Misc. Equipment Maintenance	510	269	455	—	2,500
10.40.501.18.5602	Neighborhood Watch Equip	305	2,349	3,241	5,000	5,000
10.40.530.02.4099	Less: PSST Salary & Benefits	—	—	(115,572)	(568,477)	(602,695)
TOTALS		\$2,332,775	\$2,608,120	\$2,470,119	\$2,404,847	\$2,320,320

YEAR 2019 BUDGET DETAIL
POLICE INVESTIGATION UNIT

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.40.502.02.4001	Salaries	\$ 277,685	\$ 261,006	\$ 309,388	\$ 340,250	\$ 340,340
10.40.502.02.4004	Overtime	33,500	28,071	35,078	34,860	40,000
10.40.502.02.4015	Opt Out (Health Insurance)	3,496	7,000	5,104	3,500	3,500
10.40.502.02.4018	Health Savings Account	—	—	3,666	6,370	5,400
10.40.502.02.4101	Social Security	22,973	21,632	25,402	28,470	29,780
10.40.502.02.4102	LAGERS Retirement Program	42,321	41,501	49,623	57,850	58,390
10.40.502.02.4104	Workers Compensation	13,171	2,123	8,960	17,060	19,640
10.40.502.02.4105	Health Insurance	41,834	27,908	46,150	50,800	56,340
10.40.502.02.4106	Life Insurance	124	102	96	100	90
10.40.502.02.4107	Dental Insurance	2,474	2,513	3,052	2,850	3,050
10.40.502.02.4112	Vision Insurance	644	626	768	760	810
10.40.502.02.4116	Disability Insurance	348	267	260	250	250
10.40.502.38.5802	Metro Drug Squad	8,000	8,000	8,000	8,000	8,000
TOTALS		\$ 446,570	\$ 400,748	\$ 495,545	\$ 551,120	\$ 565,590

YEAR 2019 BUDGET DETAIL
YOUTH RESOURCE SERVICES

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.40.507.02.4001	Salaries	\$ 147,116	\$ 150,954	\$ 130,893	\$ 120,850	\$ 122,460
10.40.507.02.4004	Overtime	19,823	22,054	16,202	17,000	17,500
10.40.507.02.4018	Health Savings Account	—	—	1,548	2,990	2,880
10.40.507.02.4101	Social Security	12,051	12,466	10,531	10,330	10,930
10.40.507.02.4102	LAGERS Retirement Program	22,503	24,915	22,111	20,830	21,430
10.40.507.02.4104	Workers Compensation	7,359	1,153	4,869	7,780	7,230
10.40.507.02.4105	Health Insurance	34,621	37,515	34,374	31,660	35,110
10.40.507.02.4106	Life Insurance	79	68	45	40	40
10.40.507.02.4107	Dental Insurance	1,595	1,775	1,523	1,210	1,300
10.40.507.02.4112	Vision Insurance	325	265	198	200	220
10.40.507.02.4116	Disability Insurance	206	178	122	100	100
10.40.507.08.5395	Lease Payments	4,800	2,400	—	—	—
10.40.507.14.5559	Misc. Equipment Maintenance	—	—	—	—	100
TOTALS		\$ 250,478	\$ 253,744	\$ 222,415	\$ 212,990	\$ 219,300

YEAR 2019 BUDGET DETAIL
POLICE COMMUNICATIONS

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.40.511.02.4001	Salaries	\$ 391,706	\$ 400,903	\$ 379,305	\$ 418,680	\$ 442,510
10.40.511.02.4002	Part-time	6,458	5,723	7,987	10,000	10,000
10.40.511.02.4004	Overtime	61,795	56,579	79,630	76,000	78,500
10.40.511.02.4015	Opt Out (Health Insurance)	6,996	10,412	9,829	11,330	10,500
10.40.511.02.4018	Health Savings Account	—	—	1,080	2,940	3,720
10.40.511.02.4101	Social Security	33,942	34,388	34,716	38,780	41,710
10.40.511.02.4102	LAGERS Retirement Program	41,107	40,126	43,824	49,510	50,850
10.40.511.02.4104	Workers Compensation	1,158	163	679	1,220	1,295
10.40.511.02.4105	Health Insurance	79,266	73,166	63,918	70,370	92,470
10.40.511.02.4106	Life Insurance	269	225	228	150	170
10.40.511.02.4107	Dental Insurance	4,825	5,240	4,795	4,950	5,900
10.40.511.02.4112	Vision Insurance	1,578	1,448	1,246	1,400	1,610
10.40.511.02.4116	Disability Insurance	350	297	272	360	400
10.40.511.04.5001	General Supplies	—	—	—	200	—
10.40.511.04.5052	Property Room Supplies	696	1,703	2,445	2,500	2,500
10.40.511.04.5053	Jail Supplies	263	430	218	1,000	1,000
10.40.511.04.5099	Miscellaneous Supplies	—	—	345	—	—
10.40.511.08.5373	Prisoner Housing Expense	27,634	21,164	21,957	25,000	25,000
10.40.511.14.5559	Misc. Equipment Maintenance	13,938	28,818	18,979	30,000	35,000
10.40.511.38.5811	Membership Dues	—	—	—	230	—
10.40.511.38.5812	Clothing Expense	—	141	—	—	—
TOTALS		\$ 671,981	\$ 680,926	\$ 671,451	\$ 744,620	\$ 803,135

YEAR 2019 BUDGET DETAIL
POLICE RECORDS UNIT

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.40.512.02.4001	Salaries	\$ 152,532	\$ 150,824	\$ 150,459	\$ 162,590	\$ 167,470
10.40.512.02.4004	Overtime	5,143	2,425	3,719	2,850	4,200
10.40.512.02.4015	Opt Out (Health Insurance)	2,474	3,412	5,352	6,920	7,000
10.40.512.02.4018	Health Savings Account	—	1,333	1,971	2,400	2,640
10.40.512.02.4101	Social Security	11,841	11,689	12,046	13,220	13,870
10.40.512.02.4102	LAGERS Retirement Program	14,396	10,833	13,487	17,340	17,230
10.40.512.02.4104	Workers Compensation	430	60	236	410	420
10.40.512.02.4105	Health Insurance	19,854	19,074	7,870	21,590	23,950
10.40.512.02.4106	Life Insurance	99	84	66	80	80
10.40.512.02.4107	Dental Insurance	1,712	2,074	1,788	1,880	2,020
10.40.512.02.4112	Vision Insurance	496	456	294	290	310
10.40.512.02.4116	Disability Insurance	257	220	179	200	200
10.40.512.04.5110	Copier Lease & Usage	2,367	2,879	2,527	5,000	5,500
10.40.512.08.5393	Regional Alert System	8,978	8,185	9,292	10,000	10,000
10.40.512.08.5397	Contract Labor	—	—	2,377	—	—
10.40.512.14.5559	Misc. Equipment Maintenance	247	300	—	600	600
10.40.512.14.5591	Software Maintenance	1,478	1,426	1,500	1,000	1,600
10.40.512.18.5601	Minor Equipment	33	—	—	600	600
10.40.512.38.5808	Postage	122	195	187	100	500
TOTALS		\$ 222,458	\$ 215,468	\$ 213,350	\$ 247,070	\$ 258,190

YEAR 2019 BUDGET DETAIL
PARKING CONTROL UNIT

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.40.514.02.4001	Salaries	\$ —	\$ —	\$ —	\$ 780	\$ —
10.40.514.02.4002	Part-Time	—	—	3,608	15,100	19,850
10.40.514.02.4101	Social Security	—	—	276	1,220	1,520
10.40.514.02.4104	Workers Compensation	—	—	—	960	80
TOTALS		\$ —	\$ —	\$ 3,884	\$ 18,060	\$ 21,450

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. Staffing will increase to one shift commander and 12 personnel on March 1, 2018.

RESPONSE TIMES

Type	2013	2014	2015	2016	2017	2018
Dispatch to Enroute	1.33	1.4	1.38	1.31	1.36	1.51
Enroute to On Scene	3.96	4.04	4.23	3.47	3.83	4.15
Dispatch to On Scene	5.29	5.44	5.61	4.78	5.19	5.67
911 to On Scene	6.2	6.71	6.88	6.08	6.51	7.5

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	2013	2014	2015	2016	2017	2017
EMS Pt. Transports	2,365	2,243	2,318	2,169	2,324	2,324
Total Responses	3,853	3,786	3,931	3,877	4,377	4,377

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.

1. 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.

2. 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.

3. 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 FY2019, along with a brief look at historical staffing levels, are as follows:

	2015	2016	2017	2018	2019 Budget
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Assistant Chief-Shift Commander	3	3	3	3	3
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	12	9	9	10	10
Firefighter/Paramedic	24	24	24	29	29
Total	51.5	48.5	48.5	54.5	54.5

Previous Year's Goals and Objectives:

The Fire Department's FY2018 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 advertise for the positions of Firefighter/Paramedic, Firefighter/Paramedic Student, and Firefighter/EMT in 2018. The Department will complete an eligibility process to establish a list for each qualification to utilize to fill vacancies and future positions.

Update: The Fire Department utilized the Labor/Management process to complete a hiring process for the positions of Firefighter/Paramedic, Firefighter/Paramedic Student, and Firefighter/EMT in the first quarter of 2018. The process allowed the department to hire a Firefighter/Paramedic and a Firefighter/Paramedic Student in 2018, as well as establish an eligibility list with two Firefighter/EMT qualified individuals for future vacancies and positions.

2. Monitor and review opportunities to reduce 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.

Update: The Fire Department was able to upgrade its previous alerting system, but was not able to implement a fully automated system in 2018. The Department did monitor current response times as well as develop a report for personnel to see regularly their status of response times by each apparatus. The 2018 Dispatch to Enroute time for the FD was 1.39 minutes.

3. The FD will obtain a formal review by the Insurance Service Office (ISO) pertaining to its Public Protection Class (PPC).

Objective: The FD will contact ISO requesting a formal review of its PPC, in anticipation of steps previously taken will improve the department from its current PPC rating of 3.

Update: The Department was reviewed by ISO in early 2018. Notification was received that due to the incremental improvements the ISO PPC rating for the City would improve from a 3 to a 2 effective May 1, 2018.

4. The FD will complete implementation of new policies outlining required and best practices for our department.

Objective: Utilizing Lexipol, the Department will complete the implementation of new department wide polices.

Update: The FD utilized a Labor/Management project committee in conjunction with funding provided by Midwest Public Risk (MPR) to purchase the proactive policy manual for the Fire Department. The Department was able to implement the new policies on October 25, 2018. The FD will continue to review and monitor the policies as well as the recommended updates by Lexipol into the future.

5. Implement a formal Career Development Plan (CDP).

Objective: Utilizing the established Labor/Management partnership the Department will review current requirements and establish needed requirements to formally adopt a CDP for all positions within the organization.

Update: The Fire Department has continued to make progress on creating a Career Development Plan (CDP) throughout 2018. The Labor/Management process has been utilized to create this document that will help guide an employee from their first day and far into their career with the FD. Completion of the plan is anticipated by mid-year 2019.

FY2019 Goals and Objectives:

The Fire Department's FY2019 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 and Firefighter/Paramedic in 2019. The Department will complete an eligibility process to establish a list to utilize to fill vacancies and future positions.

2. Monitor and review opportunities to reduce 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.

3. The FD's contractor will complete construction of the approved Fire Training Tower in early 2019. The FD will assist employees with receiving the necessary training to operate the tower. In addition, the Department will create necessary policies and plans for the operations.

Objective: Utilizing established standards the Labor/Management Project Team and the Division Chief of Training will provide opportunities for employees to receive the necessary training needed to support the operations of the completed training tower, specifically pertaining to live burns. Utilizing established standards as well as researched best practices the Department will implement necessary policies and plans to coordinate the operations of the training facility.

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

Objective: Utilizing the established policy, as created through our labor/management partnership, the department will conduct its bi-annual process to establish an internal eligibility list for the position of Captain. The process will be completed as outlined by the end of the first quarter of 2019.

5. Implement a formal Career Development Plan (CDP).

Objective: Utilizing the established Labor/Management partnership the Department will complete the development and implement a CDP.

YEAR 2019 BUDGET DETAIL
FIRE ADMINISTRATION

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.50.300.02.4001	Salaries	\$ 121,812	\$ 131,228	\$ 135,423	\$ 152,270	\$ 156,840
10.50.300.02.4004	Overtime	157	6,726	8,644	6,140	11,245
10.50.300.02.4018	Health Savings Account	—	—	1,430	2,480	2,100
10.50.300.02.4101	Social Security	8,880	10,039	10,496	11,950	13,020
10.50.300.02.4102	LAGERS Retirement Program	21,611	24,862	27,218	31,190	31,230
10.50.300.02.4104	Workers Compensation	9,474	1,497	5,160	9,420	10,500
10.50.300.02.4105	Health Insurance	21,723	22,779	22,921	22,790	24,970
10.50.300.02.4106	Life Insurance	40	35	28	30	30
10.50.300.02.4107	Dental Insurance	1,129	1,076	1,031	920	970
10.50.300.02.4112	Vision Insurance	263	272	274	280	290
10.50.300.02.4116	Disability Insurance	104	92	76	80	80
10.50.300.04.5001	General Supplies	2,014	3,610	2,003	1,750	2,750
10.50.300.04.5009	Maintenance Materials	224	528	402	750	750
10.50.300.04.5013	Food	1,583	1,410	2,332	2,000	2,270
10.50.300.04.5017	Equipment Supplies	—	—	46	250	250
10.50.300.04.5099	Miscellaneous Supplies	10	—	17	—	—
10.50.300.04.5110	Copier Lease	1,020	1,987	2,571	2,690	2,700
10.50.300.04.5120	Outside Printing	62	—	—	920	1,250
10.50.300.06.5251	Registration Fees	1,656	—	—	—	—
10.50.300.06.5253	Lodging & Meals	—	127	458	—	—
10.50.300.06.5259	Training Costs	2,833	2,347	5,086	2,000	6,355
10.50.300.08.5369	Pest Control/Cleaning	1,465	1,655	957	1,415	2,114
10.50.300.08.5372	Recruitment	—	—	174	40	—
10.50.300.08.5392	Employment Testing	2,648	1,706	3,596	1,000	2,500
10.50.300.08.5399	Miscellaneous Fees	54	—	—	—	—
10.50.300.12.5401	Electric	23,428	21,381	21,070	21,500	22,790
10.50.300.12.5421	Natural Gas	9,318	5,254	5,350	8,500	8,840
10.50.300.12.5453	Mobile Phones	—	—	—	—	785
10.50.300.14.5521	Vehicle Fuel	2,675	2,557	3,265	3,850	3,950
10.50.300.14.5541	Vehicle Maintenance	4,306	472	1,014	750	750
10.50.300.14.5551	Office Equipment Maint	290	—	—	100	350
10.50.300.14.5552	Radio Maintenance	—	7,644	—	—	—
10.50.300.14.5553	Emergency Mgmt Maint	8,045	18,627	20,344	32,375	30,000
10.50.300.14.5559	Misc. Equipment Maintenance	209	255	514	855	1,855
10.50.300.14.5571	Building Maintenance	19,161	21,456	15,454	26,500	20,000
10.50.300.14.5575	Grounds/Landscaping	514	138	294	1,000	1,000
10.50.300.14.5591	Software Maintenance	1,754	—	—	—	—
10.50.300.16.5711	Property Insurance	5,945	6,363	7,149	7,850	7,968
10.50.300.16.5731	General Liability	—	—	—	300	300
10.50.300.16.5715	Casualty Insurance	489	343	286	2,690	2,850
10.50.300.18.5601	Minor Equipment	3,229	3,018	1,775	3,500	4,500
10.50.300.38.5803	Meeting Expense	—	—	42	—	—
10.50.300.38.5808	Postage	266	426	706	350	350
10.50.300.38.5811	Membership Dues	762	691	1,851	1,250	5,851
10.50.300.38.5812	Clothing Expense	942	736	—	750	750
TOTALS		\$ 280,095	\$ 301,336	\$ 309,458	\$ 362,485	\$ 385,103

YEAR 2019 BUDGET DETAIL
EMERGENCY SERVICES

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.50.301.02.4001	Salaries	\$2,039,349	\$1,943,768	\$2,186,913	\$2,498,200	\$2,591,010
10.50.330.02.4099	Less: PSST Salary & Benefits	—	—	(184,708)	(762,674)	(928,645)
10.50.301.02.4002	Part-time	97	28	28	250	500
10.50.301.02.4003	Out of Class	15,329	17,375	57,548	65,700	79,240
10.50.301.02.4004	Overtime	389,355	372,670	319,204	332,050	299,730
10.50.301.02.4015	Opt Out (Health Insurance)	26,074	26,599	28,816	27,830	27,830
10.50.301.02.4018	Health Savings Account	3,100	4,746	39,224	58,990	50,640
10.50.301.02.4101	Social Security	181,469	172,615	189,818	221,030	233,250
10.50.301.02.4102	LAGERS Retirement Program	470,454	476,101	543,122	649,470	658,470
10.50.301.02.4104	Workers Compensation	221,654	266,529	224,029	250,790	234,580
10.50.301.02.4105	Health Insurance	408,196	404,387	442,750	508,140	579,150
10.50.301.02.4106	Life Insurance	1,064	786	705	780	780
10.50.301.02.4107	Dental Insurance	22,515	23,700	25,397	26,110	28,160
10.50.301.02.4112	Vision Insurance	3,854	3,801	4,867	6,130	6,730
10.50.301.02.4115	Detail Allowance	10	28	67	260	300
10.50.301.02.4116	Disability Insurance	2,243	1,777	1,741	1,980	2,050
10.50.301.04.5001	General Supplies	3,718	2,855	1,426	2,090	2,000
10.50.301.04.5006	Vehicle Supplies	663	347	887	2,500	2,500
10.50.301.04.5009	Maintenance Materials	321	1,131	105	500	500
10.50.301.04.5017	Equipment Supplies	496	635	469	1,000	1,000
10.50.301.04.5018	Minor Tools	544	1	180	680	—
10.50.301.04.5019	Radio Supplies	1,742	6,503	6,100	6,000	12,000
10.50.301.04.5020	Station Supplies	5,894	5,928	4,952	6,750	7,500
10.50.301.04.5099	SCBA Supplies	6,393	1,113	3,273	4,000	4,000
10.50.301.06.5259	Training Costs	97	1,584	1,840	—	—
10.50.301.08.5399	Miscellaneous Fees	—	—	—	50	—
10.50.301.14.5521	Vehicle Fuel	25,721	18,477	24,706	32,000	32,000
10.50.301.14.5541	Vehicle Maintenance	33,893	37,558	39,512	49,500	51,500
10.50.301.14.5552	Radio Maintenance	1,539	4,356	15,947	17,000	17,040
10.50.301.14.5559	Misc. Equipment Maintenance	10,581	1,098	9,772	4,500	4,500
10.50.301.16.5715	Casualty Insurance	21,265	14,760	11,959	98,000	103,660
10.50.301.18.5601	Minor Equipment	6,640	6,012	9,167	12,000	12,000
10.50.301.36.7202	Computer Equipment	—	—	—	50	—
10.50.301.38.5812	Clothing Expense	22,399	25,934	35,686	28,270	32,250
10.50.301.38.5813	Protective Clothing	22,394	1,727	615	—	—
TOTALS		\$3,949,063	\$3,844,928	\$4,046,116	\$4,149,926	\$4,146,225

YEAR 2019 BUDGET DETAIL
EMS SERVICES

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.50.311.04.5003	Medical Supplies	\$ 55,331	\$ 54,054	\$ 57,998	\$ 59,690	\$ 62,675
10.50.311.04.5010	Chemicals	718	1,378	1,511	1,200	1,450
10.50.311.06.5259	Training Costs	11,318	2,950	—	—	—
10.50.311.08.5356	Medical Fees	12,000	12,000	12,000	12,000	12,000
10.50.311.08.5399	Miscellaneous Fees	—	150	—	50	9,200
10.50.311.12.5453	Mobile Phones	4,639	4,822	5,124	7,832	6,360
10.50.311.14.5521	Vehicle Fuel	14,590	11,109	14,578	21,000	21,000
10.50.311.14.5541	Vehicle Maintenance	35,255	34,603	33,730	9,000	24,350
10.50.311.14.5559	Misc. Equipment Maintenance	7,056	1,306	2,089	2,000	2,000
10.50.311.16.5715	Casualty Insurance	281	—	—	—	—
10.50.311.18.5601	Minor Equipment	128	1,793	3,821	9,730	9,730
10.50.311.38.5811	Membership Dues	1,790	—	—	—	—
10.50.311.38.5812	Clothing Expense	—	141	—	—	—
TOTALS		\$ 143,107	\$ 124,305	\$ 130,850	\$ 122,502	\$ 148,765

YEAR 2019 BUDGET DETAIL
TRAINING DIVISION

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.50.315.02.4001	Salaries	\$ —	\$ 74,232	\$ 81,661	\$ 92,690	\$ 95,470
10.50.315.02.4003	Out of Class	—	—	200	600	600
10.50.315.02.4004	Overtime	—	33,109	6,322	—	—
10.50.315.02.4018	Health Savings (HSA)	—	—	2,118	2,840	1,440
10.50.315.02.4101	Social Security	—	8,071	6,630	7,130	7,460
10.50.315.02.4102	LAGERS Retirement Program	—	21,803	19,371	20,710	21,070
10.50.315.02.4104	Workers Compensation	6,957	1,151	3,733	6,800	7,540
10.50.315.02.4105	Health Insurance	—	18,675	17,144	15,830	17,560
10.50.315.02.4106	Life Insurance	—	23	18	20	20
10.50.315.02.4107	Dental Insurance	—	692	659	610	650
10.50.315.02.4112	Vision Insurance	—	198	198	200	220
10.50.315.02.4116	Disability Insurance	—	59	49	50	50
10.50.315.04.5001	General Supplies	374	99	69	500	500
10.50.315.04.5025	CPR Training Supplies	184	784	(689)	750	750
10.50.315.06.5251	Registration Fees	—	225	—	—	—
10.50.315.06.5259	Training Costs	31,664	9,135	227	34,500	33,965
10.50.315.12.5453	Mobile Phones	—	—	—	—	572
10.50.315.14.5521	Vehicle Fuel	—	1,360	2,006	2,900	3,074
10.50.315.14.5541	Vehicle Maintenance	1,905	363	10	550	1,000
10.50.315.16.5715	Casualty Insurance	248	171	140	2,060	2,160
10.50.315.38.5811	Membership Dues	333	234	234	270	350
TOTALS		\$ 41,666	\$ 170,384	\$ 140,100	\$ 189,010	\$ 194,451

YEAR 2019 BUDGET DETAIL
FIRE PREVENTION

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.50.321.02.4001	Salaries	\$ 69,718	\$ 71,122	\$ 76,832	\$ 88,840	\$ 91,510
10.50.321.02.4003	Out of Class	—	—	200	600	—
10.50.321.02.4004	Overtime	17,556	25,283	15,881	—	—
10.50.321.02.4018	Health Savings (HSA)	—	—	774	1,500	1,440
10.50.321.02.4101	Social Security	6,362	7,038	6,639	6,670	7,110
10.50.321.02.4102	LAGERS Retirement Program	16,890	20,295	20,115	19,860	20,080
10.50.321.02.4104	Workers Compensation	8,012	1,241	4,032	6,920	7,230
10.50.321.02.4105	Health Insurance	14,351	15,220	15,354	15,830	17,560
10.50.321.02.4106	Life Insurance	27	23	18	20	20
10.50.321.02.4107	Dental Insurance	936	692	659	610	650
10.50.321.02.4112	Vision Insurance	198	198	198	210	220
10.50.321.02.4116	Disability Insurance	70	59	49	50	50
10.50.321.04.5001	General Supplies	1,418	1,619	1,666	2,000	2,000
10.50.321.04.5021	Supplies-Learn Not To Burn	120	120	154	1,000	1,000
10.50.321.04.5024	CERT Supplies	389	313	1,027	750	1,250
10.50.321.04.5099	Fire Prevention Supplies	4,268	4,616	5,400	4,000	6,000
10.50.321.06.5251	Registration Fees	355	—	530	1,000	2,495
10.50.321.06.5259	Training Cost	—	—	—	487	—
10.50.321.12.5453	Mobile Phone	—	—	—	—	783
10.50.321.14.5521	Vehicle Fuel	1,287	555	477	900	954
10.50.321.14.5541	Vehicle Maintenance	341	1,375	124	500	1,000
10.50.321.16.5715	Casualty	273	280	344	2,040	2,160
10.50.321.38.5810	Publications	1,608	—	1,346	1,746	1,690
10.50.321.38.5811	Membership Dues	95	30	364	500	400
10.50.321.38.5812	Clothing Expense	502	384	1,627	600	600
TOTALS		\$ 144,775	\$ 150,464	\$ 153,808	\$ 156,633	\$ 166,202

Community Services Division Program Narrative

Mission Statement:

The Community Services division 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 60 and older.

Staffing Levels:

The Community Services Division’s proposed staffing levels for FY2019, along with a brief look at historical staffing levels, are as follows:

Position Title	2015	2016	2017	2018	2019 Budget
Administrative Assistant	1	1	—	1	1
Bus Driver	1	1	1	1	1
Manager	1	1	—	—	—
Recreation Program Coordinator	1	1	3	2	2
Senior Center Technician	1	1	—	—	—
Total	5	5	4	4	4

Previous Year’s Goals and Objectives:

The Community Services Division FY2018 goals and objectives were as follows:

1. Offer Efficient and Sustainable Programs and Services that Meet the needs of the Liberty Community

Objective: Deliver comprehensive recreation programs relevant to the 60+ community; expand the variety of programs offered in response to community interest. Research all ways to incorporate evidence based programming to the Silver Center and our 60+ programs as we strive for gold level MARC funding.

Update: Projects completed. Gold level MARC funding was achieved.

2. Professional Development

Objective: Serve Tracker - New Program Software - train and become efficient users of the new software program. Learn reports that can be generated with the new software that will benefit grant opportunities (MARC, CCSS, and others as available).

Update: Project completed. Software implemented late summer/early fall with onsite training.

3. Marketing/Program Promotion

Objective: Promote programs and services that will enlighten leadership and increase participation in programs and services through the AAAG, press releases, weekly Council updates, monthly Park Board reports, and social media.

Update: Project completed. All medium for marketing was implemented throughout the year. Program stats achieved in 2018 include:

Silver Center meals served:	10,283
Silver Center new members:	196
Liberty Access Bus One Way Trips:	6,112
Meals on Wheels Meals Served:	15,105
Liberty Community Christmas Tree:	760 children; 295 families; 127 seniors

FY2019 Goals and Objectives:

The Community Services Division's FY2019 goals and objectives include the following:

1. Offer Efficient and Sustainable Programs and Services that Meet the needs of the Liberty Community

Objective: Deliver comprehensive recreation programs relevant to the 60+ community; expand the variety of programs offered in response to community interest. Research all ways to incorporate evidence based programming to the Silver Center and our 60+ programs as we strive for gold level MARC funding.

2. Professional Development

Objective: Objective: Serve Tracker - Purchased and implemented in 2018. Obtain additional training for better utilization of the software which will lead to more efficient use of staff time. Learn reports that can be generated with the new software that will benefit grant opportunities (MARC, CCSS, and others as available).

3. Marketing/Program Promotion

Objective: Promote programs and services that will enlighten leadership and increase participation in programs and services through the AAAG, press releases, weekly Council updates, monthly Park Board reports, and social media.

YEAR 2019 BUDGET DETAIL
COMMUNITY SERVICES (AGING) - ADMINISTRATION

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.60.481.02.4001	Salaries	\$ 55,896	\$ 50,370	\$ 27,058	\$ 39,140	\$ 40,320
10.60.481.02.4002	Part-time	—	125	—	—	—
10.60.481.02.4015	Opt Out	—	—	1,108	—	—
10.60.481.02.4018	Health Savings Account	—	1,075	899	1,500	1,200
10.60.481.02.4101	Social Security	4,278	3,863	2,108	2,910	3,180
10.60.481.02.4102	LAGERS Retirement Program	5,202	4,083	950	3,980	3,950
10.60.481.02.4104	Workers Compensation	146	21	66	110	100
10.60.481.02.4105	Health Insurance	6,672	5,569	2,720	5,760	6,400
10.60.481.02.4106	Life Insurance	27	21	15	20	20
10.60.481.02.4107	Dental Insurance	360	358	345	430	460
10.60.481.02.4112	Vision Insurance	78	78	65	80	90
10.60.481.02.4116	Disability Insurance	—	—	41	50	50
10.60.481.04.5001	General Supplies	297	393	462	250	480
10.60.481.04.5063	Christmas Tree Commission	827	68	771	1,000	1,150
10.60.481.04.5064	Meals on Wheels	—	145	4,869	14,300	14,330
10.60.481.04.5099	Miscellaneous Supplies	—	—	125	6,270	6,270
10.60.481.04.5110	Copier Lease	1,724	3,339	3,399	350	—
10.60.481.04.5120	Outside Printing	404	—	835	230	75
10.60.481.06.5210	Training Travel	4,072	—	209	500	750
10.60.481.06.5249	Other Travel	613	781	—	—	—
10.60.481.06.5251	Registration Fees	—	187	791	80	650
10.60.481.06.5253	Lodging and Meals	—	—	—	1,000	800
10.60.481.08.5371	Advertising	—	110	—	—	—
10.60.481.08.5399	Miscellaneous Fees	—	—	—	1,000	1,800
10.60.481.12.5453	Mobile Phones	150	—	—	—	—
10.60.481.16.5715	Casualty Insurance	170	125	110	1,270	1,390
10.60.481.18.5601	Minor Equipment	999	681	612	100	100
10.60.481.24.6024	Cost of Issuance	—	—	599	—	—
10.60.481.16.7203	Software	—	—	6,087	3,960	—
10.60.481.38.5803	Meeting Expense	172	130	856	1,000	365
10.60.481.38.5808	Postage	—	14	14	—	—
10.60.481.38.5811	Membership Dues	561	468	180	40	680
10.60.481.38.5812	Clothing	—	—	59	150	100
10.60.481.38.5989	Miscellaneous Expense	1,025	750	389	470	960
TOTALS		\$ 83,672	\$ 72,752	\$ 55,744	\$ 85,950	\$ 85,670

YEAR 2019 BUDGET DETAIL
COMMUNITY SERVICES (AGING) - ACCESS BUS SERVICE

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.60.482.02.4001	Salaries	\$ 68,976	\$ 71,683	\$ 73,266	\$ 74,970	\$ 76,980
10.60.482.02.4002	Part-time	10,095	11,288	12,045	14,000	19,310
10.60.482.02.4015	Opt Out (Health Insurance)	3,496	3,412	3,325	3,330	3,330
10.60.482.02.4018	Health Savings Account	1,667	1,774	1,971	1,680	1,200
10.60.482.02.4101	Social Security	6,276	6,564	6,739	7,200	7,720
10.60.482.02.4102	LAGERS Retirement Program	6,684	6,351	7,208	7,870	7,750
10.60.482.02.4104	Workers Compensation	3,154	483	1,595	3,791	4,900
10.60.482.02.4105	Health Insurance	5,005	5,118	5,312	5,760	6,392
10.60.482.02.4106	Life Insurance	54	44	30	30	20
10.60.482.02.4107	Dental Insurance	995	1,083	1,072	1,030	1,110
10.60.482.02.4112	Vision Insurance	211	211	211	220	240
10.60.482.02.4116	Disability Insurance	70	59	49	50	50
10.60.482.04.5001	General Supplies	—	—	—	100	200
10.60.482.04.5120	Outside Printing	—	386	315	250	250
10.60.482.06.5210	Training Travel	—	—	—	100	—
10.60.482.06.5251	Registration Fees	—	—	—	1,200	—
10.60.482.08.5399	Miscellaneous Fees	—	34	135	200	200
10.60.482.14.5521	Vehicle Fuel	7,398	6,115	7,809	9,000	10,000
10.60.482.14.5541	Vehicle Maintenance	6,777	6,650	9,871	10,000	7,100
10.60.482.14.5559	Misc Equipment Maintenance	—	—	—	220	220
10.60.482.16.5715	Casualty Insurance	335	327	389	4,100	4,320
10.60.482.18.5601	Minor Equipment	—	—	456	600	100
10.60.482.24.6001	Lease - Principal	—	—	—	16,480	21,551
10.60.482.24.6011	Lease - Interest	—	—	—	1,200	1,193
10.60.482.36.7101	Capital Outlay-Access Bus	—	44,665	60,777	—	—
10.60.482.38.5812	Clothing Expense	261	200	442	500	500
TOTALS		\$ 121,456	\$ 166,448	\$ 193,015	\$ 163,881	\$ 174,636

YEAR 2019 BUDGET DETAIL
COMMUNITY SERVICES (AGING) - SILVER CENTER

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.60.483.02.4001	Salaries	\$ 58,771	\$ 31,737	\$ 32,635	\$ 33,550	\$ 34,310
10.60.483.02.4002	Part-time	10,774	20,809	26,835	28,860	33,580
10.60.483.02.4018	Health Savings Account	—	—	2,118	2,840	1,440
10.60.483.02.4101	Social Security	5,074	3,939	4,471	4,760	5,310
10.60.483.02.4102	LAGERS Retirement Program	4,060	2,700	3,036	3,400	3,400
10.60.483.02.4104	Workers Compensation	1,117	174	78	1,040	2,230
10.60.483.02.4105	Health Insurance	21,195	18,675	17,144	15,830	17,560
10.60.483.02.4106	Life Insurance	42	23	18	20	20
10.60.483.02.4107	Dental Insurance	933	692	659	610	650
10.60.483.02.4112	Vision Insurance	264	198	198	200	220
10.60.483.02.4116	Disability Insurance	111	59	49	50	50
10.60.483.04.5001	General Supplies	208	2,245	1,855	800	2,290
10.60.483.04.5004	Recreation Supplies	217	30	196	530	530
10.60.483.04.5099	Miscellaneous Supplies	3,268	977	2,109	3,000	3,290
10.60.483.06.5210	Training Travel	598	—	—	110	110
10.60.483.06.5249	Other Travel	313	199	285	—	—
10.60.483.06.5251	Registration Fees	20	209	90	1,320	1,300
10.60.483.08.5352	Senior Activities	—	—	700	—	—
10.60.483.08.5354	Meals On Wheels	8,459	12,294	6,101	—	—
10.60.483.08.5355	Senior Center Programs	6,053	5,042	810	—	—
10.60.483.08.5371	Advertising	—	—	—	200	200
10.60.483.08.5399	Miscellaneous Fees	1,322	332	1,692	600	600
10.60.483.14.5551	Equipment Maintenance	—	—	—	5,110	5,110
10.60.483.16.5715	Casualty Insurance	99	93	105	1,280	1,390
10.60.483.18.5601	Minor Equipment	45	276	718	1,400	1,600
10.60.483.38.5811	Membership Dues	45	20	—	—	—
10.60.483.38.5812	Clothing	—	—	90	250	175
10.60.483.38.5989	Misc. Other	—	—	—	340	340
TOTALS		\$ 122,988	\$ 100,723	\$ 101,992	\$ 106,100	\$ 115,705

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, transportation sales tax, and economic development sales tax funded projects. Engineering assists with water and sanitary enterprise fund projects and 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 FY2019, along with a brief look at historical staffing levels, are as follows:

Position Title	2015	2016	2017	2018	2019 Budget
Administrative Assistant	2	2	2	2	1
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
Public Works Mechanic	—	1	1	1	1
Project Inspector	1	1	2	2	2
Public Works Crew Chief	2	2	3	2	2
Public Works Director	1	1	1	1	1
Public Works Maintenance Worker I	4	—	—	4	4
Public Works Maintenance Worker II	6	9	8	4	4
Public Works Superintendent	1	1	1	1	1
Senior Project Inspector	1	1	—	—	—
Total	21	21	21	20	19

Previous Year's Goals and Objectives:

The Public Works Department's FY2018 goals and objectives were as follows:

1. Manage major Capital Improvement projects

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

Update: The project is substantially complete.

1. Manage major transportation network improvements.

Objective: Complete design of Kansas Street Corridor improvements and secure needed additional Right-of-Way and temporary easements. Bid project in January of 2019

Update: Project is under construction and planned for fall 2020 completion.

2. Manage major storm water infrastructure improvements

Objective: Complete Clay County Savings Bank Emergency Storm Water replacement project by the fall of 2018.

Update: Project is complete.

Objective: Complete map of steel storm water pipes and identify sections that need rehabilitation. Research cost effective rehabilitation methods and integrate needed rehabilitation into storm water master plan.

Update: Staff has identified all storm sewer pipe that is larger than 36" in diameter and has completed an inspection of the pipe to create a map to identify sections that need rehabilitation. Staff continues to research alternatives to open cut and replacement of storm sewer pipe.

3. Manage Solid Waste and Recycling contract.

Objective: Issue a request for proposals for solid waste and recycling services which will continue contracted services beyond the existing contract expiration date of December 2019.

Update: Staff is currently in negotiations with the current provider to extend the service contract.

1. Implementation of Energov software update.

Objective: Implement the software update to increase the efficient and effective tracking of development and privately financed infrastructure construction projects from the initial discussion phase through the construction and project closeout and public acceptance phase.

Update: Ongoing.

FY 2019 Goals and Objectives:

The Public Works Department's FY2019 goals and objectives include the following:

1. Manage major transportation network improvements.

Objective: Complete the reconstruction of the Kansas Street Corridor Improvements.

Objective: Complete a pavement condition assessment to provide data to guide future pavement management techniques and locations.

Objective: Complete a staff update to the Transportation Master Plan.

Objective: Provide oversight of ROW users to ensure the transportation system is not degraded.

Objective: Complete an assessment of all sidewalks within the city to identify the extent of repairs necessary.

2. Manage major storm water network improvements.

Objective: Complete the construction of the Camelot Estates storm drainage improvement project.

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

Objective: Provide a lead inspector for each project and review project progress regularly.

Objective: Review City's technical specifications and design criteria annually for improvements and changes.

4. Manage Major Capital Improvements Projects

Objective: Compile a list of capital improvements necessary at City Hall and Public Works Maintenance Facility.

Objective: Continue energy efficiency improvements.

YEAR 2019 BUDGET DETAIL
ENGINEERING

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.70.201.02.4001	Salaries	\$ 189,817	\$ 197,169	\$ 214,738	\$ 239,960	\$ 247,080
10.70.201.02.4002	Part-time	—	—	—	—	10,000
10.70.201.02.4004	Overtime	3,197	2,376	3,453	3,090	4,310
10.70.201.02.4018	Health Savings Account	1,158	1,994	4,666	5,740	4,910
10.70.201.02.4101	Social Security	18,157	19,611	15,763	18,300	20,830
10.70.201.02.4102	LAGERS Retirement Program	22,931	19,481	20,612	24,580	24,450
10.70.201.02.4104	Workers Compensation	6,535	861	3,719	5,761	6,990
10.70.201.02.4105	Health Insurance	39,085	36,769	37,603	42,250	46,850
10.70.201.02.4106	Life Insurance	86	58	47	60	60
10.70.201.02.4107	Dental Insurance	2,094	1,997	2,142	2,060	2,210
10.70.201.02.4112	Vision Insurance	298	265	344	400	420
10.70.201.02.4116	Disability Insurance	105	77	77	100	100
10.70.201.04.5001	General Supplies	2,856	6,767	4,952	2,540	2,500
10.70.201.04.5110	Copier Lease & Usage	2,949	2,634	984	1,100	1,800
10.70.201.06.5210	Training Travel	2,149	1,858	726	2,000	2,000
10.70.201.06.5251	Registration Fees	416	150	590	3,350	3,500
10.70.201.08.5371	Advertising	—	—	—	800	800
10.70.201.08.5399	Miscellaneous Fees	9,987	7,831	8,060	8,880	—
10.70.201.12.5453	Mobile Phones	1,130	450	600	750	—
10.70.201.14.5521	Vehicle Fuel	4,409	3,588	3,946	5,010	6,500
10.70.201.14.5541	Vehicle Maintenance	2,731	2,831	1,533	2,470	3,000
10.70.201.14.5556	Street/Traffic Lights	37,173	22,170	45,469	37,240	—
10.70.201.16.5715	Casualty	1,640	1,480	1,656	6,680	7,015
10.70.201.18.5601	Minor Equipment	—	—	233	2,690	3,000
10.70.201.38.5803	Meeting Expense	368	189	15	190	200
10.70.201.38.5810	Publications	159	—	40	500	750
10.70.201.38.5811	Membership Dues	1,575	1,771	1,258	1,400	1,500
10.70.201.38.5812	Clothing Expense	175	100	207	440	700
10.70.201.38.5989	Miscellaneous Expenses	833	724	342	202	500
TOTALS		<u>\$ 352,012</u>	<u>\$ 333,201</u>	<u>\$ 373,771</u>	<u>\$ 418,543</u>	<u>\$ 401,975</u>

YEAR 2019 BUDGET DETAIL
BUILDING MAINTENANCE

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.70.221.02.4001	Salaries	\$ 37,417	\$ 45,024	\$ 46,470	\$ 47,770	\$ 49,200
10.70.221.02.4004	Overtime	3,025	2,609	1,994	2,570	3,180
10.70.221.02.4015	Opt Out (Health Ins)	1,310	—	—	—	—
10.70.221.02.4018	Health Savings Account	—	—	1,080	1,680	1,200
10.70.221.02.4101	Social Security	3,194	3,625	3,656	3,870	4,100
10.70.221.02.4102	LAGERS Retirement Program	3,888	4,064	4,626	5,110	5,090
10.70.221.02.4104	Workers Compensation	2,833	561	1,271	2,300	2,530
10.70.221.02.4105	Health Insurance	3,410	7,075	6,387	5,770	6,400
10.70.221.02.4106	Life Insurance	14	23	18	20	20
10.70.221.02.4107	Dental Insurance	187	392	413	430	460
10.70.221.02.4112	Vision Insurance	39	78	78	80	90
10.70.221.02.4116	Disability Insurance	35	59	49	50	50
10.70.221.04.5001	General Supplies	40	—	—	150	250
10.70.221.04.5008	Maintenance Supplies	—	—	—	2,500	—
10.70.221.08.5397	Contract Labor	16,247	16,280	19,876	20,400	21,500
10.70.221.08.5399	Miscellaneous Fees	—	250	83	100	500
10.70.221.12.5401	Electric	83,624	83,026	82,987	82,500	83,000
10.70.221.12.5402	Energy Efficiency Upgrade	6,803	—	—	—	—
10.70.221.12.5421	Natural Gas	13,315	8,791	11,051	11,920	12,000
10.70.221.14.5571	Building Maintenance	143	216	—	—	—
10.70.221.14.5572	Facilities Maintenance	81,498	81,143	73,084	57,650	65,000
10.70.221.16.5711	Property Insurance	13,759	14,528	15,741	16,830	17,670
10.70.221.16.5715	Casualty Insurance	137	101	91	1,280	1,390
10.70.221.18.5601	Minor Equipment	—	—	—	70	100
10.70.221.24.6001	Principal-MDNR	—	6,232	6,394	5,420	—
10.70.221.24.6011	Interest-MDNR	—	571	409	130	—
10.70.221.38.5812	Clothing Expense	—	—	163	1,050	1,000
10.70.221.38.5989	Miscellaneous Expense	12,328	13,956	13,956	14,400	15,100
TOTALS		\$ 283,245	\$ 288,605	\$ 289,877	\$ 284,050	\$ 289,830

YEAR 2019 BUDGET DETAIL
STREET MAINTENANCE

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.70.225.02.4001	Salaries	\$ 460,258	\$ 474,681	\$ 497,594	\$ 508,380	\$ 541,430
10.70.225.02.4002	Part-Time	—	—	—	—	14,000
10.70.225.02.4004	Overtime	22,440	22,306	24,244	36,440	48,410
10.70.225.02.4015	Opt Out (Health Ins)	—	1,108	4,433	5,530	7,000
10.70.225.02.4018	Health Savings Account	—	101	6,961	10,740	8,760
10.70.225.02.4101	Social Security	34,550	36,150	38,618	42,250	47,400
10.70.225.02.4102	LAGERS Retirement Program	44,628	37,235	49,555	55,550	57,540
10.70.225.02.4104	Workers Compensation	44,838	44,910	45,229	48,315	50,300
10.70.225.02.4105	Health Insurance	127,056	112,596	117,754	122,640	132,020
10.70.225.02.4106	Life Insurance	322	241	208	220	230
10.70.225.02.4107	Dental Insurance	5,674	5,168	5,393	5,030	5,120
10.70.225.02.4112	Vision Insurance	1,151	1,108	1,313	1,390	1,420
10.70.225.02.4116	Disability Insurance	631	475	466	490	530
10.70.225.04.5001	General Supplies	14,652	16,217	24,217	18,890	20,000
10.70.225.04.5009	Maintenance Materials	—	—	38	—	—
10.70.225.06.5251	Registration Fees	—	200	—	—	—
10.70.225.08.5397	Contract Labor	10,573	26,568	8,390	3,000	—
10.70.225.08.5399	Miscellaneous Fees	8,352	6,825	5,559	3,960	4,000
10.70.225.12.5401	Electric	9,664	6,246	7,641	10,030	10,500
10.70.225.12.5402	MDNR Energy Efficiency Loan	5,319	—	—	—	—
10.70.225.12.5405	Electric - Street Lights	709,207	647,684	647,380	657,800	680,800
10.70.225.12.5406	Electric - Traffic Signals	9,730	9,061	11,983	12,210	13,500
10.70.225.12.5421	Natural Gas	3,133	2,438	2,166	5,430	5,800
10.70.225.12.5453	Mobile Phones	76	2,159	2,400	2,600	—
10.70.225.14.5521	Vehicle Fuel	36,741	24,758	39,276	46,980	42,500
10.70.225.14.5541	Vehicle Maintenance	36,795	61,254	63,845	80,090	65,000
10.70.225.14.5551	Office Equipment Maintenance	1,488	1,584	1,578	980	2,000
10.70.225.14.5571	Building Maintenance	12,788	9,781	18,479	10,540	10,000
10.70.225.14.5574	Tree Maintenance	2,300	580	—	—	—
10.70.225.15.5622	Gravel - Street Repairs	—	—	307	—	—
10.70.225.15.5631	Sand - Snow Removal	—	—	1,097	—	—
10.70.225.15.5632	Salt - Snow Removal	51,515	56,957	36,737	65,000	65,000
10.70.225.15.5633	Chemicals - Snow Removal	10,349	9,280	13,572	6,610	7,000
10.70.225.15.5634	Supplies-Snow Removal	13,008	8,120	5,015	4,000	8,000
10.70.225.15.5644	Supplies - Street Marking	—	—	5	—	—
10.70.225.15.5663	Chemicals - Storm Drainage	59	—	—	—	—
10.70.225.16.5711	Property Insurance	7,730	8,271	9,293	8,800	9,240
10.70.225.16.5715	Casualty Insurance	1,309	896	725	25,520	26,990
10.70.225.18.5601	Minor Equipment	2,029	150	4,842	1,500	2,500
10.70.225.18.5611	Equipment Rental	2,482	1,794	1,840	—	2,500
10.70.225.24.6001	Principal-MDNR	—	5,025	—	—	—
10.70.225.24.6011	Interest-MDNR	—	121	—	—	—
10.70.225.38.5811	Membership Dues	20	10	—	—	—
10.70.225.38.5812	Clothing Expense	8,804	7,024	6,585	5,200	5,000
10.70.225.38.5813	Protective Clothing	3,998	1,524	1,683	3,420	3,500
TOTALS		\$1,703,669	\$1,650,605	\$1,706,422	\$1,809,535	\$1,897,990

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 950 building permits and conduct over 3,000 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.

- 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 sculpture and public art programs and administers art and neighborhood enhancement grants.

- 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 FY2019, along with a brief look at historical staffing levels, are as follows:

Position Title	2015	2016	2017	2018	2019 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	—	—
Planning & Development Director	—	—	—	1	1
Senior Building Inspector	1	1	1	1	1
Total	8	8	8	8	8

Previous Year's Goals and Objectives:

The Planning & Development Department's FY2018 goals and objectives were as follows:

1. Continue to maintain current inspection and permitting services with the increased construction development within the community along with anticipated growth along the South Liberty Parkway.

Objective: Looking ahead at 2019, we anticipate the need to fill the frozen planner and building inspector positions to assist with the growth and demand with our plan review/ permitting/ inspection services.

Update: Maintained current inspection and permitting services.

2. Update the City's comprehensive plan.

Objective: Once sufficient staffing is achieved, begin the process of updating the comprehensive plan.

Update: Staff continues to encourage the update, and staffing is less of a concern at present as the Planning & Zoning Division applications have slowed at present.

3. Bring Code Enforcement up to date in record keeping.

Objective: Transition our Code Enforcement records from a paper system to digital.

Update: Code enforcement records have been digitalized.

4. Have a well trained staff that are current in all aspects of their profession and can provide concise and up to date information to both elected officials and the citizens of Liberty.

Objective: Staff should seek out relevant training opportunities including conferences, local trainings and web based instruction to stay up to date on current trends and issues.

Update: Staff attended training at conferences as well as web based training opportunities.

5. Expand the Local Historic Districts.

Objective: Initiate the process to expand the local historic districts or local landmarks.

Update: Staff has begun discussion with the state preservation office regarding preservation grants to allow this expansion.

FY2019 Goals and Objectives:

The Planning and Development Department's FY2019 goals and objectives include the following:

1. Update the City's comprehensive plan.

Objective: Once funding can be secured, begin the process of updating the comprehensive plan.

1. Update our permitting software.

Objective: Replace our outdated permitting program with the ability for electronic submittals and online payments.

2. Update the historic surveys for our existing districts and start surveys for potential new historic districts.

Objective: Continue working with the SHPO on obtaining preservation grants to fund survey updates.

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

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

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

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

YEAR 2019 BUDGET DETAIL
PLANNING & COMMUNITY DEVELOPMENT

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.80.151.02.4001	Salaries	\$ 267,707	\$ 282,279	\$ 311,004	\$ 344,050	\$ 337,840
10.80.151.02.4004	Overtime	—	—	70	—	—
10.80.151.02.4018	Health Savings Account	2,277	2,766	4,208	5,700	5,280
10.80.151.02.4101	Social Security	19,713	20,668	22,994	26,200	26,250
10.80.151.02.4102	LAGERS Retirement Program	24,670	23,204	26,902	32,070	32,600
10.80.151.02.4104	Workers Compensation	3,023	420	1,709	3,060	3,370
10.80.151.02.4105	Health Insurance	45,873	38,604	40,094	47,010	53,630
10.80.151.02.4106	Life Insurance	92	62	71	80	80
10.80.151.02.4107	Dental Insurance	2,319	2,680	2,803	2,670	2,860
10.80.151.02.4112	Vision Insurance	554	541	554	610	670
10.80.151.02.4116	Disability Insurance	210	170	146	150	150
10.80.151.04.5001	General Supplies	860	1,877	1,161	2,400	2,400
10.80.151.04.5110	Copier Lease	1,859	2,163	984	2,580	2,580
10.80.151.04.5120	Outside Printing	45	87	187	300	300
10.80.151.06.5210	Training Travel	95	311	604	1,420	3,000
10.80.151.06.5251	Registration Fees	523	791	560	1,200	1,600
10.80.151.08.5361	Recording Fees	855	997	1,293	2,000	2,000
10.80.151.08.5379	Legal Ads	1,143	599	405	1,000	1,000
10.80.151.14.5521	Vehicle Fuel	323	203	217	600	600
10.80.151.14.5541	Vehicle Maintenance	674	115	533	1,000	1,000
10.80.151.16.5715	Casualty Insurance	1,379	950	779	7,930	8,480
10.80.151.38.5803	Meeting Expense	149	1,090	408	1,000	1,000
10.80.151.38.5808	Postage	—	4	—	50	50
10.80.151.38.5810	Publications	443	537	551	400	400
10.80.151.38.5811	Membership Dues	725	1,032	768	700	700
TOTALS		\$ 375,511	\$ 382,152	\$ 419,003	\$ 484,180	\$ 487,840

YEAR 2019 BUDGET DETAIL
BUILDING AND CODES

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.80.153.02.4001	Salaries	\$ 163,404	\$ 173,957	\$ 168,124	\$ 172,650	\$ 177,020
10.80.153.02.4002	Part-time	12,420	16,037	15,347	16,780	18,210
10.80.153.02.4018	Health Savings Account	—	—	1,854	3,180	2,640
10.80.153.02.4101	Social Security	13,048	14,100	13,625	14,340	15,140
10.80.153.02.4102	LAGERS Retirement Program	15,163	11,606	15,851	17,320	17,070
10.80.153.02.4104	Workers Compensation	9,313	1,328	5,129	9,740	11,440
10.80.153.02.4105	Health Insurance	29,796	31,243	28,842	28,860	31,600
10.80.153.02.4106	Life Insurance	81	66	54	60	60
10.80.153.02.4107	Dental Insurance	1,607	1,563	1,485	1,460	1,560
10.80.153.02.4112	Vision Insurance	374	372	355	370	390
10.80.153.02.4116	Disability Insurance	140	113	97	100	100
10.80.153.04.5001	General Supplies	1,060	740	1,075	1,120	1,120
10.80.153.04.5120	Outside Printing	715	187	62	100	100
10.80.153.06.5210	Training Travel	665	21	—	—	—
10.80.153.06.5251	Registration Fees	129	497	190	600	1,000
10.80.153.14.5521	Vehicle Fuel	3,161	2,581	3,217	6,500	6,500
10.80.153.14.5541	Vehicle Maintenance	381	2,214	1,897	2,100	2,100
10.80.153.16.5715	Casualty Insurance	862	623	548	5,750	6,090
10.80.153.18.5601	Minor Equipment	23	—	26	300	300
10.80.153.38.5803	Meeting Expense	—	90	—	150	150
10.80.153.38.5810	Publications	—	51	—	100	6,100
10.80.153.38.5811	Membership Dues	290	292	195	400	400
10.80.153.38.5812	Clothing Expense	115	290	242	300	300
10.80.153.38.5832	Safety Equipment	132	100	156	300	300
10.80.153.38.5989	Miscellaneous Expenses	—	—	—	104	—
TOTALS		\$ 252,876	\$ 258,069	\$ 258,370	\$ 282,684	\$ 299,690

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 and cyber security services to all City departments. The goal of the ITS Department is to assist City staff in achieving their mission by applying appropriate technological and cyber security services to their business objectives. The department's staff strives to understand and exceed customer expectations in providing these services. IT Services includes: 1) 24/7 computer operations and systems support; 2) city-wide telephone and WAN/LAN administration; 3) IT Cyber Security Services, including user training; 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; 10) technical research and evaluation projects; 11) building access control and video security monitoring and 12) Citywide fiber management

Staffing Levels:

The Information Technology Services Department's proposed staffing levels for FY2018, along with a brief look at historical staffing levels, are as follows:

Position Title	2015	2016	2017	2018	2019 Budget
GIS Specialist I	1	1	1	1	—
GIS Specialist II	—	—	—	—	1
GIS Specialist III	1	1	1	1	1
Information Technology Services Director	1	1	1	1	1
Information Security Officer	1	1	1	1	1
Information Systems Specialist I	1.5	1.5	2	2	2
Information Systems Specialist II	1	1	2	1	1
Information Systems Specialist III	1	1	—	1	1
Senior Information System Specialist	1	1	1	1	1
Total	8.5	8.5	8	8	8

Previous Year's Goals and Objectives:

The Information Technology Services Department's FY2018 goals and objectives were as follows:

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 (including MACsec) and continued capacity across the City's network. This will require additional equipment allocation and replacement of existing equipment across multiple years starting in 2018 and will continue to require replacement every 5-7 years or sooner depending on the security requirements and vendor support.

Update: Staff worked with vendor's to identify replacement equipment however no final determination was made for replacement in 2018. Due to the complexity and scale of replacement and additionally the cost, this project will have to be financed over multiple years. Project replacement costs are estimated between \$302,000 and \$480,000. Additional design and cost development will be need in 2019.

2. Community Development and Infrastructure Software Upgrade

Objective: 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. This project slated to start in late 2017 was postponed due to budget reductions. Due to uncertain funding resources and limited funding availability, IT staff will attempt to perform this upgrade internally with limited professional services hours from the vendor. Full implementation, due to limited IT Staff resources, not anticipated until 2019.

Update: Project cost for this project excited the forecasted budget. Additionally, unexpected staffing departures further delayed this implementation of this project. Due to limited staffing resources, staff is pursuing a cloud based implementation of this platform to replace the on premise platform currently supported. Due to price constraints some limited on-line features may not be available initially until a funding source is identified to absorb this additional on-going cost of service. Depending on hosted based pricing this project may be started in late 2019.

3. Secure On-Premise File Storage

Objective: Provide citywide file transfer and file level storage via web-based file transfer technology and secure store services, while maintaining a variety of compliance regulations.

Update: Service has been fully implemented.

4. OpenGov Implementation

Objective: IT Services in partnership with the Finance Department are implementing a Business Intelligence (BI) platform to increase efficiencies and enable stakeholders to collaborate with a single source of truth to improve decision making and enable deeper analysis for greater operational intelligence. This platform when fully implemented will be able to better forecast spending in real-time, while analyzing financial and performance data

in an easy to use portal. Additionally, this BI platform will streamline the analysis process will eliminating cumbersome and time consuming data extraction process. Once fully implemented this platform will offer automation of the Budget Book and CAFR documentation as well as offer financial transparency directly through a comprehensive Open data portal.

Update: Finance continues to utilize the OpenGov BI platform for internal analysis. Budget book was completed in 2018 in the OpenGov platform, streamlining and the budget development process.

5. Security Infrastructure

Objective: Continued improvement of the City's network and end-point protection. The City's cybersecurity infrastructure is expanding due to the rapidly expanding threat landscape. Additional investment and implementation of perimeter firewall technology, zero-day threats technology (via sandbox services), enhanced mail security and end-point protection technology, data level protection are necessary in providing safe and secure operational platforms.

Update: Improvements are on-going to the City's network and end-point protection however the lack of additional IT security staffing has significantly challenged staffs ability to actively maintain the vast array of technology the city requires to support the complex operations it manages. Additionally, the security threat landscape continues to increase, with increased regulatory requirements and City's frequently becoming active targets of malicious actors. Additional Staffing and investment resources are needed immediately to address the growing security threat landscape.

6. Water Treatment Plant Infrastructure Upgrade.

Objective: IT Staff will upgrade the City's Water Treatment Plant Scada infrastructure, server infrastructure and some perimeter security components. IT Staff will transition existing plant operation systems to a highly scalable virtual environment, allowing for greater operational redundancy, while increasing the coordination and management of plant operations. IT perimeter security improvements will be implemented to provide increased security of Water Treatment assets while centralizing the management and monitoring of SCADA perimeter firewall assets.

Update: The Water Treatment Plant Scada infrastructure sever infrastructure project has been completed. IT Perimeter Scada improvements were not completed due to limited staffing.

FY2019 Goals and Objectives:

The Information Technology Services Department's FY2019 goals and objectives include the following:

1. Citywide Email/Collaboration Suite Replacement

Objective: Replace the City's antiquated email/collaboration suite, which is currently managed on premise, with a Cloud-based hosted platform. This will provide feature rich email and collaboration platform for all employees to collaborate with internal and external customers.

2. Enterprise eDiscovery

Objective: Implement enterprise eDiscovery to ensure compliance with Missouri Sunshine regulations. Due to the age of the City's current email system, eDiscovery services were limited and extremely costly. With the transition to Cloud-based email/collaboration suite, legal holds and data retention is standardized allowing for greater preservation of user data and increased compliance.

3. Single Single-On Secure Directory Services

Objective: Implement enterprise universal directory services to securely deploy cloud based services. Automate user on-boarding and off-boarding services; provide streamlined cloud based integration while maintaining security oversight.

4. Network routing infrastructure expansion/upgrade/replacement design

Objective: Continued from 2018; 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 (including MACsec) and continued capacity across the City's network. This will require additional equipment allocation and replacement of existing equipment across multiple years starting in 2019 and will continue to require replacement every 5-7 years or sooner depending on the security requirements and vendor support.

5. AMI Integration

Objective: Assist with the Implementation of the Automatic Meter Infrastructure to compliment the Utilities AMI replacement project.

6. Citywide Computer replacement

Objective: Replace and upgrade obsolete and antiquated computer equipment.

YEAR 2019 BUDGET DETAIL
INFORMATION TECHNOLOGY SERVICES

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.90.132.02.4001	Salaries	\$ 419,435	\$ 451,056	\$ 495,442	\$ 547,836	\$ 506,820
10.90.132.02.4002	Part-time	13,144	—	—	—	—
10.90.132.02.4004	Overtime	7,782	10,300	11,093	11,510	17,000
10.90.132.02.4015	Opt Out (Health Insurance)	1,748	1,167	—	—	—
10.90.132.02.4018	Health Savings Account	3,604	6,583	9,638	9,110	7,860
10.90.132.02.4101	Social Security	32,676	34,202	37,287	42,240	39,526
10.90.132.02.4102	LAGERS Retirement Program	36,365	36,700	42,998	54,430	49,085
10.90.132.02.4104	Workers Compensation	1,107	189	710	1,280	1,241
10.90.132.02.4105	Health Insurance	55,507	64,725	84,361	104,540	102,660
10.90.132.02.4106	Life Insurance	135	134	112	110	100
10.90.132.02.4107	Dental Insurance	2,843	3,334	3,650	3,920	3,780
10.90.132.02.4112	Vision Insurance	676	691	782	930	890
10.90.132.02.4116	Disability Insurance	175	211	213	250	230
10.90.132.04.5001	General Supplies	2,125	2,822	2,398	1,113	1,500
10.90.132.06.5210	Training Travel	15,416	14,216	7,652	8,933	11,000
10.90.132.06.5251	Registration Fees	29,369	1,548	15,480	21,836	26,000
10.90.132.06.5259	Other Training	490	436	65	1,228	1,000
10.90.132.08.5301	Computer Programming	—	58,993	—	—	—
10.90.132.08.5304	Internet Service Fees	34,328	65,441	81,006	76,419	95,650
10.90.132.08.5397	Contract Labor	—	—	950	120	—
10.90.132.08.5399	Miscellaneous Fees	—	—	24	—	—
10.90.132.12.5451	Telephone Expense	5,407	2,413	2,944	3,385	4,000
10.90.132.12.5453	Mobile Phones	50,332	48,514	53,666	55,465	72,002
10.90.132.12.5455	Telecommunication Circuits	104,634	93,632	110,384	103,445	133,000
10.90.132.14.5521	Vehicle Fuel	211	108	306	301	400
10.90.132.14.5541	Vehicle Maintenance	110	690	787	427	1,000
10.90.132.14.5551	Office Equipment Maint	6,491	2,298	650	108	1,500
10.90.132.14.5552	Radio Maintenance	—	717	985	1,075	1,100
10.90.132.14.5554	Facilities Security Maint	—	—	2,325	7,665	11,000
10.90.132.14.5555	Computer Maintenance	74,654	29,664	35,052	43,129	45,000
10.90.132.14.5586	Telephone System Maint	38,012	14,240	8,017	34,113	40,500
10.90.132.14.5591	Software Maintenance	349,188	388,788	383,801	379,035	390,000
10.90.132.16.5711	Property Insurance	2,860	3,060	3,352	3,371	3,600
10.90.132.16.5715	Casualty Insurance	1,309	935	806	8,020	8,670
10.90.132.18.5601	Minor Equipment	57,407	45,490	7,643	12,499	25,000
10.90.132.18.5603	Minor Software	56,635	30,053	3,278	37,020	40,000
10.90.132.18.5605	Minor Computer Equipment	143,197	66,736	202,486	79,054	150,000
10.90.132.18.5614	Facilities Security Equipment	—	—	6,963	13,679	15,000
10.90.132.20.5210	Training Travel	—	—	1,190	—	—
10.90.132.20.5259	Other Training	—	—	113	—	—
10.90.132.20.5261	Data Development	3,454	2,500	2,980	5,152	7,000
10.90.132.24.6001	Lease Principal	79,074	141,000	187,183	376,365	457,908
10.90.132.24.6011	Lease Interest	—	17,147	7,060	20,979	35,291
10.90.132.24.6024	Cost of Issuance	—	—	4,636	7,162	—
10.90.132.36.7201	Capital Equipment	—	—	—	12,984	—
10.90.132.36.7202	Computer Equipment	497,393	390,999	169,782	483,855	335,000
10.90.132.38.5803	Meeting Expense	44	72	48	200	1,000
10.90.132.38.5810	Publications	117	556	93	150	300
10.90.132.38.5812	Clothing Expense	—	—	2,061	—	500
TOTALS		\$2,127,451	\$2,032,359	\$1,992,454	\$2,574,443	\$2,643,113

YEAR 2019 BUDGET DETAIL
CITY WIDE - GENERAL CITY PROGRAMS

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
10.95.140.02.4001	Salaries	\$ —	\$ —	\$ —	\$ —	\$ (75,000)
10.95.140.02.4104	Workers Compensation	—	—	536	17,929	—
10.95.140.02.4110	Employee Assistance (EAP)	3,651	3,715	4,009	5,000	5,000
10.95.140.04.5099	Miscellaneous Supplies	—	—	—	141	—
10.95.140.06.5210	City Wide Training & Travel	—	—	—	400	400
10.95.140.08.5311	Legal Fees - EMS	—	—	28,454	15,000	15,000
10.95.140.08.5389	Other Fees	—	7,000	4,272	—	—
10.95.140.08.5391	Election Expense	9,134	—	7,637	7,280	20,000
10.95.140.08.5397	Contract Labor-Amb Billing	94,335	96,508	76,321	79,009	80,000
10.95.140.08.5816	Unemployment Claims	—	—	—	—	7,500
10.95.140.36.7201	Capital Equipment	—	10,000	—	—	—
10.95.140.38.5804	Special Events	12,892	—	2,264	10,000	10,000
10.95.140.38.5808	Postage	11,080	9,997	9,118	14,500	14,500
10.95.140.38.5812	Clothing Expense	—	6,743	—	—	—
10.95.140.38.5823	HDLI-Historic Downtown	10,000	10,000	10,000	10,000	10,000
10.95.140.38.5989	Miscellaneous Expenses	22,809	16,004	8,771	12,489	—
10.95.140.40.5310	Celebration Liberty	1,293	184	—	—	—
10.95.140.42.5999	Miscellaneous Transfers	47,750	47,750	47,750	47,740	47,750
10.95.415.24.6001	Principal	—	—	—	—	230,000
10.95.415.24.6011	Interest	—	—	—	—	233,545
TOTALS		\$ 212,944	\$ 207,902	\$ 199,133	\$ 219,488	\$ 598,695

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	June 1		December 1		Total Payment	Bond Balance
		Interest	Principal	Interest	Principal		
2013							\$ 1,346,078
2014	3%	\$ 18,173	\$ 72,761	\$ 20,191	\$ 111,125		1,273,317
2015	3%	19,100	127,331	19,100	165,531		1,145,986
2016	3%	17,191	127,331	17,191	161,713		1,018,655
2017	3%	15,279	131,879	15,279	162,437		886,776
2018	3%	13,302	136,427	13,302	163,031		750,349
2019	3%	11,255	140,975	11,255	163,485		609,374
2020	3%	9,140	145,523	9,140	163,803		463,851
2021	3%	6,957	150,069	6,957	163,983		313,782
2022	3%	4,707	154,617	4,707	164,031		159,165
2023	3%	2,388	159,165	2,388	163,941		—
TOTALS		\$ 117,492	\$ 1,346,078	\$ 119,510	\$ 1,583,080		

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	December 1		Total Payment	Bond Balance
		June 1 Interest	Principal		
2016					\$ 729,165.14
2017	1.63%	\$5,249.01	\$220,870.80	\$ 232,063.01	508,294.34
2018	1.63%	4,142.70	241,375.84	249,661.24	266,918.50
2019	1.63%	2,175.32	247,342.14	251,692.78	19,576.36
2020	1.63%	159.55	9,788.14	10,107.24	9,788.22
2021	1.63%	79.77	9,788.14	9,947.68	0.08
TOTALS		\$ 11,806	\$ 729,165	\$ 753,472	

City of Liberty, Missouri
Debt Service Schedule
Special Obligation Bond

Amount Issued: \$471,000

Date Issued: December 7, 2017

Purpose: IT Minor Equipment/Equipment

Period Ending	Coupon	Principal	Interest	Total Payment	Remaining Balance
3/1/2018			\$ 2,912.35	\$ 2,912.35	471,000.00
9/1/2018	2.65%	91,000.00	6,379.43	97,379.43	380,000.00
3/1/2019			5,062.97	5,062.97	
9/1/2019	2.65%	125,000.00	5,146.89	130,146.89	255,000.00
3/1/2020			3,416.29	3,416.29	
9/1/2020	2.65%	125,000.00	3,453.83	128,453.83	130,000.00
3/1/2021			1,732.07	1,732.07	
9/1/2021	2.65%	130,000.00	1,760.78	131,760.78	—
		<u>\$ 471,000.00</u>	<u>\$ 29,864.61</u>	<u>\$ 500,864.61</u>	

City of Liberty, Missouri
 Debt Service Schedule
 Special Obligation Bond

Amount Issued: \$240,000

Date Issued: December 7, 2017

Purpose: Police Capital/Community Services

Period Ending	Coupon	Principal	Interest	Total Payment	Remaining Payment
3/1/2018			\$ 1,484.00	\$ 1,484	\$ 240,000.00
9/1/2018	2.65%	65,000.00	3,250.67	68,250.67	175,000.00
3/1/2019			2,331.63	2,331.63	
9/1/2019	2.65%	85,000.00	2,370.28	87,370.28	90,000.00
3/1/2020			1,205.75	1,205.75	
9/1/2020	2.65%	90,000.00	1,219.00	91,219	—
		<u>\$ 240,000.00</u>	<u>\$ 11,861.33</u>	<u>\$ 251,861.33</u>	

City of Liberty, Missouri
Special Obligation Bonds
Series 2018

Amount Issued: \$6,143,375

Date Issued: November 27, 2018

Purpose: Animal Shelter & Parks Projects

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2018						\$ 6,143,375
2019	5.00%	\$ 251,625.00	\$ 106,445.42	\$ 118,126.09	\$ 476,196.51	5,891,750
2020	5.00%	264,575.00	118,126.09	111,511.72	494,212.81	5,627,175
2021	5.00%	290,900.00	111,511.72	104,239.22	506,650.94	5,336,275
2022	5.00%	315,900.00	104,239.22	96,341.72	516,480.94	5,020,375
2023	5.00%	347,225.00	96,341.72	87,661.09	531,227.81	4,673,150
2024	5.00%	382,225.00	87,661.09	78,105.47	547,991.56	4,290,925
2025	5.00%	418,550.00	78,105.47	67,641.72	564,297.19	3,872,375
2026	5.00%	454,875.00	67,641.72	56,269.84	578,786.56	3,417,500
2027	3.00%	496,200.00	56,269.84	48,826.84	601,296.68	2,921,300
2028	3.00%	526,200.00	48,826.84	40,933.84	615,960.68	2,395,100
2029	3.13%	556,200.00	40,933.84	32,243.22	629,377.06	1,838,900
2030	3.25%	592,525.00	32,243.22	22,614.69	647,382.91	1,246,375
2031	3.50%	512,525.00	22,614.69	13,645.51	548,785.20	733,850
2032	3.50%	188,850.00	13,645.51	10,340.63	212,836.14	545,000
2033	3.63%	175,000.00	10,340.63	7,168.75	192,509.38	370,000
2034	3.75%	185,000.00	7,168.75	3,700.00	195,868.75	185,000
2035	4.00%	185,000.00	3,700.00	—	188,700.00	—
TOTALS		\$ 6,143,375.00	\$ 1,005,815.77	\$ 899,370.35	\$ 8,048,561.12	

City of Liberty, Missouri
Special Obligation Bonds
Series 2018

Amount Issued: \$655,000

Date Issued: November 27, 2018

Purpose: PD Vehicles & IT Equipment

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2018						\$ 655,000
2019	5.00%	\$ 60,000.00	\$ 14,010.17	\$ 14,875.00	\$ 88,885.17	595,000
2020	5.00%	140,000.00	14,875.00	11,375.00	\$ 166,250.00	455,000
2021	5.00%	145,000.00	11,375.00	7,750.00	\$ 164,125.00	310,000
2022	5.00%	155,000.00	7,750.00	3,875.00	\$ 166,625.00	155,000
2023	5.00%	155,000.00	3,875.00	—	\$ 158,875.00	—
TOTALS		\$ 655,000.00	\$ 51,885.17	\$ 37,875.00	\$ 744,760.17	

PARK FUND

Park Fund Program Narrative

Mission Statement

The Parks and Recreation Department seeks to “Create Community Connections.” Our department is powered by a team of dedicated professionals who are committed to community impact, improvement, and innovation. We believe that creating community connections by providing the highest quality parks, programs, services, and facilities is essential to a prosperous and healthy community.

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.

Cost centers are aligned with physical assets and are important in assessing the fiscal performance of the facilities in the system. Cost center categories are Administration, Parks and Natural Resources, Liberty Community Center, and Sports Complex/Sports Programs. Operational divisions include Administration Division, Parks Division, and Recreation Division.

Services:

1. Administration

The Administration Division provides management support to the Parks Division (comprised of Parks and Natural Resources and Fountain Bluff Sports Complex) and Recreation Division (comprised of all program areas, Liberty Community Center, 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 of the Department’s Parks and Open Space Master Plan; and working closely with the Parks and Recreation Board, City Council, Parks and Recreation Foundation, and the Cemetery Advisory Committee. Staff in the Administration Division attends annual training on a local, state and/or national level; administer the Cooperative Use Agreement with Liberty Public Schools; solicit partnerships, grants, and sponsorships; produce community-wide special events, and administer special projects.

2. Parks and Natural Resources

The Parks and Natural 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 acres of green space 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 public trees.

3. Recreation

The Recreation Division is comprised of programs, facility and membership services, and community services. This 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 Fountain Bluff 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.

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 facility 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, theater, pools, and gymnasium can be rented from the Liberty Community Center, offering the community 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 FY2019, along with a brief look at historical staffing levels, are as follows:

Position Title	2015	2016	2017	2018	2019 Budget
Assistant Parks Director	1	1	1	2	2
Athletic Fields Grounds Keeper	2	2	2	2	2
Building Maintenance Technician	1	1	1	1	1
Custodian	—	1	—	—	—
Events Coordinator	1	—	—	—	—
Special Projects Manager	—	—	—	1	1
Horticulturist	1	1	1	1	1
Lead Theater Technician	1	1	1	1	1
Theater Coordinator	—	—	—	1	1
Maintenance Supervisor	1	1	1	—	—
Marketing/Special Events Coordinator	—	1	1	1	1
Mechanic	1	1	1	1	1
Mechanical Systems Specialist	—	—	—	—	—
Office Supervisor	1	1	1	1	1
Office Assistant	1	1	—	—	—
Facility Maintenance Supervisor	1	1	2	1	1
Parks Crew Chief	1	1	1	2	2
Parks Maintenance Worker I	1	1	3	3	3
Parks Maintenance Worker II	3	3	1	1	1
Parks Manager - Operations	1	1	1	1	1
Parks and Recreation Director	1	1	1	1	1
Parks Supervisor	2	2	2	—	—
Recreation Coordinator	2	2	3	3	3
Recreation Manager	—	—	—	4	5
Senior Recreation Coordinator	3	3	3	—	—
Customer Care Team Supervisor	1	1	1	—	—
Total	27	28	28	28	29

Previous Year's Goals and Objectives:

The Park Department's FY2018 goals and objectives include the following:

1. Create a healthy community.

Objective: The Parks and Recreation department's Health and Wellness Team continues to lead the City of Liberty's employee wellness programs. The Parks department will continue to support LCHAT with staff time and funding to improve community health. (\$5,000)

Update: Completed in 2018.

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:

Replace Shower stalls and carpet in the men's and women's locker rooms (budget \$10,000 and \$5,000 respectively); upgrade LCC security system (\$13,000), replace the outdoor pool concrete deck (\$91,000), EFIS repairs (\$5,000) and fitness equipment lease program (\$60,000).

Update: All projects completed in 2018.

3. Rejuvenate existing parks and amenities.

Objective: Continue trail maintenance and overlay projects. The Stocksdale Park Trail is scheduled for maintenance. (\$28,000)

Objective: Replace culverts on Cates Creek with a bridge (\$30,000)

Update: Projects moved to 2019.

4. Complete 2015 Special Obligation Bond Projects

Objective: Complete the final 2 playground projects in 2018 located at Arthur's Hill Park and Liberty Community Center. (\$85,000)

Update: Both projects completed in 2018.

5. Succession planning.

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

Update: A new director was hired and two managers were promoted to assistant directors (one directing the Parks division; one directing the Recreation division). Supervisor titles were changed to Recreation Managers. The majority of all other positions were re-titled to Recreation Coordinators. With each full time vacancy, a position review is conducted and changes made as needed to provide a more efficient department.

The Park Department's FY2019 goals and objectives include the following:

1. Create a healthy community.

Objective: The Parks and Recreation department's Health and Wellness Team continues to lead the City of Liberty's employee wellness programs. The parks and Recreation Department continues to support LCHAT (Liberty Community Health Action Team) with staff time. The Liberty Parks and Recreation Department in collaboration with the Liberty Hospital

was approved for 2019 grant funding from the National Recreation and Park Association for community health related programs/services/projects. (\$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:

2019 operations budget for Liberty Community Center projects include purchase and installation of starting blocks (a LPS and LPR project - \$10,000 funded through LPR), VGBA compliance repairs for the pools (\$3,000), epoxy the shower troughs in both locker rooms (\$1,500), fitness equipment lease program (\$42,000), replace one swim lift (\$7,000), various paint projects throughout the facility as needed.

2019 Liberty Parks and Recreation Foundation projects for enhancement of Liberty Community Center facilities and services includes the purchase of an AED for the lower level of the Liberty Community Center (\$2,000); seat lighting repairs in the theater (\$36,000); and additional umbrella for the outdoor pool (\$8,000).

2019 Use Tax projects funding of \$700,000 for enhancement of Liberty Community Center facilities and services include the purchase and installation of an outdoor pool amenity (Aqua Zip); addition of a family locker room; and additional fitness center space.

3. Rejuvenate existing parks and amenities.

Objective: Responding to citizen input the following projects will be funded through the 2018 Use Tax passage: neighborhood projects scheduled for completion in 2019 include: pet bag stations; swings and Wilshire and Jefferson/Cates Creek; picnic tables at Jefferson/Cates Creek; benches at Place Liberte' and Ruth Moore parks; playgrounds at Westboro/Canterbury Park and Ruth Moore Park; Updated signage at 10 area parks; restroom enclosures and five parks; pickleball courts at Westboro/Canterbury park; playground border at Wilshire park; pour 'N place surfaces at Place Liberte' and Wilshire Parks; CXT restroom at Bennett; soccer goals at Arthur's Hill park; addition of pickleball lines on one BP tennis court; lighting at Ruth Moore Park; volleyball sand and border at Clay Woods/Meadows; shade structure at Clay Woods/Meadows; sidewalk links at Clay Ridge; shelter at Place Liberte'; two basketball goals at Place Liberte'; historical markers at Ruth Moore Park; bridge for Northwyck Park; chat trail at Arthur's Hill Park; water fountains at five parks; mulch walking trail at Bennett Park

Objective: Also in 2019, the Liberty Parks and Recreation Foundation has provided funding for an additional dog park (\$20,000+) and an additional play amenity focused on children ages 2-5 at an area park (\$16,000)

Objective: Continue trail maintenance and overlay projects. The Stocksdale Park Trail is scheduled for maintenance. (\$28,000)

Objective: Replace culverts on Cates Creek with a bridge (\$30,000)

4. City Park Rejuvenation: Partial implementation of the City Park master plan with 2018 Use Tax funding

Objective: A City Park working group was established to develop a plan for partial implementation of the City Park master plan as well as to identify additional funding sources for an inclusive playground. Planned amenities for the park include inclusive playground, sprayground, restrooms, and shelter.

In addition to the new City Park development, the project includes demolition and relocation of the current maintenance facilities. This project will be funded through bond issuance and estimated for completion in 2019 at a cost of approximately \$400,000.

City of Liberty, Missouri
Park Fund
Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 469,369	\$ 486,279	\$ 370,893
Revenues			
Property Tax	\$ 730,870	\$ 778,880	\$ 766,700
Grants	9,964	—	—
Sports Complex/Sports Programs	1,189,945	1,136,791	1,283,060
Community Center	2,351,286	2,040,825	1,995,580
Charges for Services	13,938	15,000	13,500
Miscellaneous/Other	46,671	44,000	40,250
Transfer from Cemetery Maintenance Fund	57,750	47,750	47,750
Park Sales Tax Transfer	376,214	230,458	298,550
Transfer in from Transportation Sales Tax Fund	10,500	10,820	11,150
Frank Hughes Library Interest	280	503	500
Total Revenues	\$ 4,787,418	\$ 4,305,027	\$ 4,457,040
Total Resources	\$ 5,256,787	\$ 4,791,306	\$ 4,827,933
Expenditures			
Administration			
Employee Compensation	\$ 289,573	\$ 276,634	\$ 339,470
Non-Salary	90,387	120,360	108,450
Transfers	49,000	49,000	49,000
Frank Hughes Library			
Non-Salary	889	1,130	1,130
Park Maintenance			
Employee Compensation	500,969	525,870	533,610
Non-Salary	321,949	155,040	146,410
Sports Complex/Sports Programs			
Employee Compensation	540,235	537,570	587,370
Non-Salary	640,685	703,850	571,060
Transfers Out to Park Operations			
PFA Transfers	9,026	10,000	10,000
Community Center			
Employee Compensation	1,165,651	1,228,968	1,307,080
Non-Salary	1,162,144	811,990	688,500
Total Expenditures	\$ 4,770,508	\$ 4,420,412	\$ 4,342,080
Revenue Over/(Under) Expenditures	\$ 16,910	\$ (115,385)	\$ 114,960
Ending Fund Balance	\$ 486,279	\$ 370,894	\$ 485,853

YEAR 2019 BUDGET DETAIL
PARK - ADMINISTRATION

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
60.10.3001	Real Estate Tax	\$530,491	\$532,582	\$530,033	\$551,340	\$548,540
60.10.3002	Personal Property Tax	131,470	124,477	117,397	139,800	128,150
60.10.3003	Railroad & Utility	28,096	31,275	30,965	30,500	32,770
60.10.3004	Surtax	47,279	48,056	47,827	52,240	52,240
60.10.3009	Delinquent Charges	8,767	5,016	4,648	5,000	5,000
60.30.3132	T.R.I.M. Grant	10,000	9,964	9,964	—	—
60.40.8063	Shelter Rentals	11,535	11,075	11,133	12,000	12,000
60.40.8065	Ballfield Rentals	6,106	2,372	2,805	3,000	1,500
60.70.3661	Reimbursed Expense	345	390	2,708	44,000	40,000
60.70.3671	Contributions	2,045	31,590	7,100	—	250
60.70.3721	Insurance Settlement	—	—	35,992	—	—
60.70.3791	Other Income	350	111	872	—	—
60.80.3671	Contributions-Hughes Trust	114	161	280	503	500
60.80.3801	Transfer In-Park Sales Tax Fund	173,918	189,433	376,214	230,458	298,550
60.80.3803	Transfer In-Trans Sales Tax	5,000	5,000	10,500	10,820	11,150
60.80.3809	Transfer In-Other	47,750	57,750	57,750	47,750	47,750
TOTALS		<u>\$1,003,266</u>	<u>\$1,049,252</u>	<u>\$1,246,188</u>	<u>\$1,127,411</u>	<u>\$1,178,400</u>

EXPENDITURES

60.60.415.02.4001	Salaries	\$ 203,132	\$ 201,728	\$ 201,644	\$ 203,360	\$ 246,690
60.60.415.02.4002	Part-time	—	222	2,899	—	—
60.60.415.02.4004	Overtime	460	728	222	230	310
60.60.415.02.4015	Opt Out (Health Insurance)	2,155	758	693	1,170	2,100
60.60.415.02.4018	Health Savings Account	1,748	3,693	5,737	4,600	3,840
60.60.415.02.4101	Social Security	15,378	15,111	15,214	15,600	19,350
60.60.415.02.4102	LAGERS Retirement Program	19,144	17,443	17,111	19,700	24,030
60.60.415.02.4104	Workers Compensation	1,260	175	14,895	(116)	4,690
60.60.415.02.4105	Health Insurance	27,281	31,879	29,143	30,050	35,960
60.60.415.02.4106	Life Insurance	66	54	40	60	70
60.60.415.02.4107	Dental Insurance	1,781	1,876	1,629	1,610	1,970
60.60.415.02.4112	Vision Insurance	423	313	302	320	390
60.60.415.02.4116	Disability Insurance	80	57	44	50	70
60.60.415.04.5001	General Supplies	401	217	1,785	1,330	1,000
60.60.415.04.5004	Recreation Supplies	10,166	8,785	14,375	14,440	10,000
60.60.415.04.5009	Maintenance Materials	86	—	—	—	—
60.60.415.04.5120	Outside Printing	22,319	2,403	4,777	7,040	8,000
60.60.415.06.5210	Training Travel	2,061	822	3,941	2,650	2,000
60.60.415.06.5251	Registration Fees	3,263	788	7,446	1,380	1,000
60.60.415.06.5253	Lodging & Meals	3,145	868	3,572	1,000	1,000
60.60.415.06.5259	Other Training	199	139	99	—	500
60.60.415.08.5346	Financial Services	40	—	—	—	—
60.60.415.08.5371	Advertising	—	150	75	110	150
60.60.415.08.5399	Miscellaneous Fees	13,206	12,850	27,759	19,060	15,000
60.60.415.08.8811	Summer Band Program	—	—	—	3,000	3,000
60.60.415.12.5453	Mobile Phones	6,889	6,889	6,799	6,600	7,000
60.60.415.14.5521	Vehicle Fuel	—	—	—	—	—
60.60.415.14.5551	Office Equipment	2,020	2,248	2,354	2,000	2,000
60.60.415.14.5575	Grounds/Landscaping	—	—	4,000	—	—
60.60.415.16.5711	Property Insurance	244	—	—	—	—
60.60.415.16.5715	Liability Insurance	—	—	—	4,520	4,050
60.60.415.18.5601	Minor Equipment	988	—	5,261	7,910	5,000
60.60.415.36.7202	Computer Equipment	—	—	—	40,000	40,000
60.60.415.38.5803	Meeting Expense	1,122	1,047	1,870	1,500	1,500
60.60.415.38.5808	Postage	39	—	215	230	250
60.60.415.38.5811	Membership Dues	3,261	3,245	875	1,000	1,000
60.60.415.38.5812	Clothing Expenses	—	—	185	1,590	1,000
60.60.415.38.5989	Other	—	5,000	5,000	5,000	5,000
60.60.415.42.5990	Interfund Transfer-General	69,000	69,000	49,000	49,000	49,000
TOTALS		<u>\$ 411,357</u>	<u>\$ 388,488</u>	<u>\$ 428,961</u>	<u>\$ 445,994</u>	<u>\$ 496,920</u>

YEAR 2019 BUDGET DETAIL
PARK - FRANK HUGHES LIBRARY

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
EXPENDITURES						
60.60.418.14.5571	Building Maintenance	\$ 371	\$ 226	\$ 116	\$ 200	\$ 200
60.60.418.16.5711	Property Insurance	862	736	773	930	930
TOTALS		<u>\$ 1,233</u>	<u>\$ 962</u>	<u>\$ 889</u>	<u>\$ 1,130</u>	<u>\$ 1,130</u>

YEAR 2019 BUDGET DETAIL
PARK - MAINTENANCE

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
EXPENDITURES						
60.60.420.02.4001	Salaries	\$ 314,568	\$ 333,772	\$ 332,046	\$ 341,070	\$ 334,930
60.60.420.02.4002	Part-time	8,394	6,719	10,379	7,000	10,500
60.60.420.02.4004	Overtime	1,038	4,638	6,029	2,700	2,700
60.60.420.02.4015	Opt Out (Health Insurance)	7,078	6,979	8,452	4,560	3,500
60.60.420.02.4017	Rebate for Health Ins	—	—	31	—	—
60.60.420.02.4018	Health Savings Account	1,043	3,498	6,435	9,500	9,040
60.60.420.02.4101	Social Security	24,719	25,985	26,436	27,140	27,590
60.60.420.02.4102	LAGERS Retirement Program	29,786	27,818	30,276	34,550	33,270
60.60.420.02.4104	Workers Compensation	14,102	24,740	19,312	14,770	16,020
60.60.420.02.4105	Health Insurance	44,312	54,963	56,575	78,980	90,040
60.60.420.02.4106	Life Insurance	193	173	137	150	150
60.60.420.02.4107	Dental Insurance	2,946	3,739	3,893	4,180	4,490
60.60.420.02.4112	Vision Insurance	424	525	700	980	1,090
60.60.420.02.4116	Disability Insurance	423	343	267	290	290
60.60.420.04.5001	General Supplies	485	1,940	406	600	400
60.60.420.04.5004	Recreation Supplies	2,282	961	220	1,000	2,000
60.60.420.04.5009	Maintenance Materials	3,992	5,054	13,436	8,000	8,000
60.60.420.04.5010	Chemicals	1,826	1,627	2,448	2,200	1,200
60.60.420.04.5018	Small Tools	3,554	3,365	6,017	3,500	4,500
60.60.420.04.5120	Outside Printing	411	187	52	100	100
60.60.420.06.5210	Training & Travel	835	—	954	410	410
60.60.420.06.5251	Registration Fees	2,181	3,849	2,009	1,500	1,500
60.60.420.06.5253	Lodging & Meals	842	—	274	300	300
60.60.420.06.5259	Training Costs	345	220	—	50	—
60.60.420.08.5371	Advertising	11	258	—	100	100
60.60.420.08.5399	Miscellaneous Fees	—	—	6,872	280	280
60.60.420.12.5401	Electric	17,506	16,402	16,948	15,000	16,000
60.60.420.12.5421	Natural Gas	1,291	953	1,092	1,500	1,100
60.60.420.12.5453	Mobile Phones	714	714	654	500	500
60.60.420.14.5521	Vehicle Fuel	12,491	10,186	13,071	13,500	13,500
60.60.420.14.5522	Diesel Fuel	1,396	3,425	5,562	4,500	4,000
60.60.420.14.5541	Vehicle Maintenance	9,894	6,425	4,439	6,000	7,800
60.60.420.14.5551	Office Equipment	—	286	—	—	—
60.60.420.14.5557	Ballfield Lights	379	51	—	—	—
60.60.420.14.5559	Misc. Equipment Maintenance	6,760	12,054	7,962	11,000	11,000
60.60.420.14.5571	Building Maintenance	4,007	4,888	9,551	8,000	9,000
60.60.420.14.5574	Tree Maintenance	20,485	18,203	16,575	10,000	11,000
60.60.420.14.5575	Grounds Maintenance	10,730	7,982	4,455	6,000	4,000
60.60.420.14.5578	Trails Maintenance	—	6,596	342	—	7,500
60.60.420.14.5582	Playground/Sprayground	13,230	11,880	7,003	4,000	3,500
60.60.420.14.5583	Landscaping	3,214	4,078	1,735	4,200	2,200
60.60.420.16.5711	Property/IM/DP	11,135	10,169	11,597	12,180	12,180
60.60.420.16.5715	Casualty	3,078	3,646	4,083	16,230	17,840
60.60.420.18.5601	Minor Equipment	—	6,118	1,873	1,000	1,000
60.60.420.18.5611	Equipment Rental	—	414	—	500	500
60.60.420.36.7201	Capital Equipment	—	—	—	15,000	—
60.60.420.36.7301	Land Acquisition	—	—	500	—	—
60.60.420.36.7307	Neighborhood Parks	—	4,112	175,073	—	—
60.60.420.36.7308	Stocksdale Park	—	16,796	—	—	—
60.60.420.38.5803	Meeting Expense	—	—	136	40	—
60.60.420.38.5811	Membership Dues	471	105	405	410	—
60.60.420.38.5812	Clothing Expense	3,541	2,965	2,933	4,000	4,000
60.60.420.38.5989	Other	—	—	3,272	3,440	1,000
TOTALS		\$ 586,112	\$ 659,801	\$ 822,917	\$ 680,910	\$ 680,020

YEAR 2019 BUDGET DETAIL
PARK - SPORTS COMPLEX/SPORTS PROGRAMS

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
61.40.8065	Field Rental	79,632	75,537	80,806	115,625	125,000
61.40.8071	Merchandise for Resale	1,099	90	—	—	—
61.40.8072	Sponsorship	27,342	33,272	27,355	15,000	25,000
61.40.8076	Sports Complex	184,815	194,130	198,666	191,548	205,000
61.40.8080	Gate Admissions	1,150	1,485	2,772	—	—
61.40.8306	Youth Cheerleading	1,955	—	—	—	—
61.40.8408	Adult Kickball League	330	—	—	—	—
61.40.8421	Softball-Adult League	110,205	—	—	—	—
61.40.8422	Softball-Adult Tournaments	—	—	—	—	—
61.40.8424	Adult Sports Leagues	70	126,698	126,688	125,913	130,000
61.40.8425	Adult Sports Tournaments	—	1,520	14,000	—	2,000
61.40.8431	Baseball-Adult League	—	—	—	—	—
61.40.8432	Baseball-Adult Tournaments	—	—	—	—	—
61.40.8451	Adult Volleyball League	15,570	—	—	—	—
61.40.8461	Adult Basketball League	10,120	—	—	—	—
61.40.8463	Adult Basketball Open Gym	17,263	—	—	—	—
61.40.8508	Little Kickers	12,938	—	—	—	—
61.40.8509	Youth Sports Programs	(40)	54,338	43,293	50,000	50,000
61.40.8510	Tiny Tot T-Ball	8,265	35	—	—	—
61.40.8511	Bitty Basketball	5,955	—	—	—	—
61.40.8514	Bitty Flag Football	1,910	—	—	—	—
61.40.8521	Softball Team League	(720)	—	—	—	—
61.40.8522	Softball Individual League	19,312	—	—	—	—
61.40.8523	Softball Tournaments	—	—	—	—	—
61.40.8524	You Sports Leagues	—	421,985	466,255	439,860	455,000
61.40.8525	Youth Sport Tournaments	—	11,170	16,185	—	—
61.40.8531	Baseball Team League	49,677	—	—	—	—
61.40.8532	Baseball Individual League	35,160	—	—	—	—
61.40.8533	Baseball Tournaments	(350)	—	—	—	—
61.40.8541	Football Team Leagues	—	—	—	—	—
61.40.8542	Football Individual League	40,166	—	—	—	—
61.40.8551	Basketball Team League	69,390	—	—	—	—
61.40.8552	Basketball Individual League	50,853	—	—	—	—
61.40.8553	Basketball Tournaments	—	—	—	—	—
61.40.8561	Teeball Leagues	18,761	—	—	—	—
61.40.8572	Soccer Individual League	108,549	—	—	—	—
61.40.8582	Volleyball Individual League	6,225	—	—	—	—
61.40.8617	Sports Camps/Clinics	—	2,120	—	3,000	3,000
61.50.3301	Interest Earnings	1,047	2,086	4,172	4,000	4,000
61.70.3721	Insurance Settlement	—	—	93,204	—	114,630
61.70.3791	Miscellaneous Income	662	92	414	400	400
61.80.3804	Transfers In-Parks Sales Tax	251,811	184,616	116,137	191,445	169,030
TOTALS		<u>\$ 1,129,122</u>	<u>\$ 1,109,174</u>	<u>\$ 1,189,947</u>	<u>\$ 1,136,791</u>	<u>\$ 1,283,060</u>

YEAR 2019 BUDGET DETAIL
PARK - SPORTS COMPLEX/SPORTS PROGRAMS (continued)

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
EXPENDITURES						
61.60.458.02.4001	Salaries	\$ 258,174	\$ 243,520	\$ 242,451	\$ 244,900	\$ 282,480
61.60.458.02.4002	Part-time	164,369	174,393	161,043	148,960	139,000
61.60.458.02.4004	Overtime	1,787	7,637	10,888	1,180	1,240
61.60.458.02.4015	Opt Out (Health Insurance)	5,477	3,062	2,807	3,000	4,380
61.60.458.02.4018	Health Savings Account	2,450	2,119	6,812	8,600	7,550
61.60.458.02.4101	Social Security	32,329	32,113	31,165	30,550	34,020
61.60.458.02.4102	LAGERS Retirement	19,025	19,499	18,797	24,280	28,090
61.60.458.02.4104	Workers Compensation	11,685	1,951	7,679	14,050	14,830
61.60.458.02.4105	Health Insurance	41,523	52,246	55,310	58,400	71,450
61.60.458.02.4106	Life Insurance	148	84	41	80	100
61.60.458.02.4107	Dental Insurance	2,543	2,805	2,553	2,750	3,280
61.60.458.02.4112	Vision Insurance	524	561	554	640	720
61.60.458.02.4116	Disability Insurance	187	107	135	180	230
61.60.458.04.5001	General Supplies	1,430	999	1,071	870	600
61.60.458.04.5003	Medical Supplies	354	144	—	—	500
61.60.458.04.5004	Recreation Supplies	86,393	90,806	98,100	72,500	70,000
61.60.458.04.5007	Concession Supplies	97,126	95,024	111,551	92,210	90,000
61.60.458.04.5009	Maintenance Materials	5,582	3,873	4,374	3,400	3,900
61.60.458.04.5010	Chemicals	9,708	12,341	10,273	8,400	12,000
61.60.458.04.5018	Minor Tools	609	1,490	1,301	1,220	1,000
61.60.458.04.5099	Miscellaneous Supplies	8,143	6,592	8,551	5,400	6,000
61.60.458.04.5120	Outside Printing	900	—	167	—	300
61.60.458.06.5210	Training Travel	524	—	436	—	600
61.60.458.06.5251	Registration Fees	600	522	1,335	600	1,000
61.60.458.06.5253	Lodging & Meals	1,054	—	—	940	1,000
61.60.458.06.5259	Training Costs	468	211	137	770	700
61.60.458.08.5346	Financial Services	17,400	22,752	25,358	26,000	19,000
61.60.458.08.5371	Advertising	—	60	166	110	110
61.60.458.08.5397	Contract Labor	195,548	181,355	224,449	211,000	210,000
61.60.458.08.5399	Miscellaneous Fees	—	—	—	310	—
61.60.458.12.5401	Electric	72,893	73,654	76,591	80,000	80,000
61.60.458.12.5431	Water Service	4,340	3,886	4,643	4,540	5,000
61.60.458.12.5453	Mobile Phones	1,042	533	488	500	500
61.60.458.14.5521	Vehicle Fuel	11,198	8,187	7,074	6,410	6,400
61.60.458.14.5541	Vehicle Maintenance	—	441	—	90	500
61.60.458.14.5551	Office Equip Maintenance	3,922	4,692	4,575	1,780	3,600
61.60.458.14.5557	Ballfield Lights Maintenance	—	—	—	—	2,000
61.60.458.14.5559	Misc Equip Maintenance	11,683	6,456	10,263	3,230	3,800
61.60.458.14.5571	Building Maintenance	2,959	4,328	3,916	19,350	5,000
61.60.458.14.5575	Grounds/Landscaping	13,300	10,591	10,986	11,400	10,000
61.60.458.16.5711	Property/IM/DP	10,923	11,302	12,504	13,530	13,530
61.60.458.16.5715	Casualty	2,473	2,337	2,615	9,980	10,650

YEAR 2019 BUDGET DETAIL
PARK - SPORTS COMPLEX/SPORTS PROGRAMS

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
EXPENDITURES						
61.60.458.18.5601	Minor Equipment	5,828	—	180	—	—
61.60.458.18.5611	Equipment Rental	1,474	160	1,950	2,500	2,000
61.60.458.36.7402	Building Improvements	—	—	6,537	114,630	—
61.60.458.38.5801	Over/Short	6	19	(6)	30	—
61.60.458.38.5803	Meeting Expense	306	125	124	—	—
61.60.458.38.5808	Postage	34	—	—	—	—
61.60.458.38.5811	Membership Dues	1,977	710	1,335	370	370
61.60.458.38.5812	Clothing Expense	981	510	627	2,200	2,000
61.60.458.38.5989	Miscellaneous Expenses	18,177	9,048	9,014	9,580	9,000
61.60.458.42.5997	Transfer to PFA Constr Fund	10,000	10,000	9,026	10,000	10,000
TOTALS		<u>\$1,139,576</u>	<u>\$1,103,245</u>	<u>\$1,189,946</u>	<u>\$1,251,420</u>	<u>\$1,168,430</u>

YEAR 2019 BUDGET DETAIL
PARK - COMMUNITY CENTER

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
65.25.3081	Lactation Room Mini Grant	\$—	\$—	\$500	\$—	\$—
65.40.8001	Youth Resident Annual Pass	20,784	23,890	25,373	24,050	25,000
65.40.8003	Adult Resident Annual Pass	242,561	318,682	338,574	331,610	340,000
65.40.8005	Senior Resident Annual Pass	104,999	171,669	195,453	216,940	230,000
65.40.8009	Family Resident Annual Pass	384,290	440,450	467,836	474,040	506,400
65.40.8021	Youth Resident Summer Pass	3,570	4,337	4,966	4,100	4,100
65.40.8023	Adult Resident Summer Pass	9,116	11,848	11,410	7,120	7,120
65.40.8025	Senior Resident Summer Pass	808	1,101	872	700	700
65.40.8029	Family Resident Summer Pass	23,480	26,474	22,715	19,510	19,515
65.40.8041	Youth Resident Daily Pass	46,324	49,595	48,002	50,300	50,300
65.40.8043	Adult Resident Daily Pass	56,299	54,888	50,801	56,580	57,000
65.40.8045	Senior Resident Daily Pass	2,665	3,818	2,935	2,880	3,000
65.40.8047	Handicapped Daily Pass	1,530	2,585	1,972	2,560	2,550
65.40.8049	Silver Sneakers Pass	18,035	27,650	32,535	30,890	31,000
65.40.8051	Meeting/Craft Rooms Rental	47,338	52,442	57,115	60,000	60,000
65.40.8057	Pool Rental	5,952	11,488	6,813	7,200	7,200
65.40.8059	Theater Rental	70,747	114,463	120,326	124,570	130,000
65.40.8071	Merchandise for Resale	6	—	—	100	100
65.40.8076	Concessions	23,502	10,051	8,959	9,000	12,000
65.40.8101	Aqua Tot	6,562	—	—	—	—
65.40.8102	Swimming Programs	192	63,986	65,939	53,090	55,000
65.40.8103	Parent Tot Aquatics	14,327	—	—	—	—
65.40.8105	Novice Aquatics	23,271	—	—	—	—
65.40.8107	Advanced Novice Aquatics	13,104	—	—	—	—
65.40.8109	Intermediate Aquatics	5,440	—	—	—	—
65.40.8111	Swim Team Stroke Clinic	2,520	—	—	—	—
65.40.8112	Competitive Stroke	235	—	—	—	—
65.40.8113	Swim Team Competitive Stroke	6,315	—	—	—	—
65.40.8114	Pre-Season Conditioning	590	—	—	—	—
65.40.8115	Girls High School Pre-Season	402	—	—	—	—
65.40.8116	Triathlon Conditioning	2,917	—	—	—	—
65.40.8117	Water Aerobics	47,924	—	—	—	—
65.40.8123	Semi-Private Swim Lessons	5,960	—	—	—	—
65.40.8124	Swim Team	24,028	—	110	26,640	28,890
65.40.8125	Private Swim	69,006	83,635	86,105	74,980	75,700
65.40.8126	Developmental Stroke	1,868	—	—	—	—
65.40.8127	Lifeguard Training	5,663	—	—	—	—
65.40.8128	Speciality Swim Programs	—	46,291	63,199	27,270	21,235
65.40.8201	Aerobics	29,234	—	—	—	—
65.40.8202	Silver Sneaker Fitness	1,968	—	—	—	—
65.40.8223	Personal Training	560	30,664	32,071	18,000	14,000
65.40.8225	Fitness Testing/Bio Analog	60	1,800	14,075	10,700	30,700
65.40.8226	Weight Training Teen/Adult	19,966	—	—	—	—
65.40.8227	Massage Therapy	750	3,706	8,785	28,000	9,500
65.40.8229	Commit to Get Fit	—	—	—	7,000	7,000
65.40.8231	Youth Fitness	168	—	—	—	—
65.40.8232	Adult Fitness	9,595	—	—	5,700	5,700
65.40.8233	Group Fitness	—	1,400	908	—	—
65.40.8301	Youth Tumbling	22,226	—	—	—	—
65.40.8302	Youth Educational Programs	1,230	—	—	—	—
65.40.8305	Youth Dance	190	—	—	—	—
65.40.8306	Youth Cheerleading (7-12)	3,843	—	—	—	—
65.40.8601	Martial Arts	5,302	—	—	—	—

YEAR 2019 BUDGET DETAIL
PARK - COMMUNITY CENTER (continued)

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
65.40.8602	Community Programs	(70)	13,843	18,879	18,750	15,900
65.40.8608	Tennis Lessons	2,801	—	—	—	—
65.40.8613	Arts & Crafts Classes	3,235	—	—	—	—
65.40.8615	Dog Obedience Class	5,160	—	—	—	—
65.40.8701	Child Care	2,685	116	105	—	—
65.40.8805	Birthday Parties	2,970	1,620	955	970	1,540
65.40.8806	Youth Camps	25	20,837	22,738	28,710	25,000
65.40.8807	Splash Camp	4,696	—	—	—	—
65.40.8808	Kids' Camp	9,444	—	—	—	—
65.40.8810	Theater Ticket Sales	2,393	1,350	1,106	1,460	1,400
65.50.3301	Interest Earnings	2,668	2,135	6,386	5,420	5,000
65.70.3641	Sale of Public Property	10,706	2,381	—	500	500
65.70.3661	Reimbursed Expense - General	—	—	2,900	—	—
65.70.3671	Contributions	—	—	6,001	—	—
65.70.3712	Insurance Settlement	—	—	441,057	—	—
65.70.3791	Miscellaneous Other	743	4,786	3,764	280	280
65.70.3793	Lease Proceeds	—	44,137	20,203	60,000	60,000
65.80.3804	Transfers In-Park Sales Tax	178,045	137,228	158,846	251,205	152,250
TOTALS		<u>\$1,612,923</u>	<u>\$1,785,346</u>	<u>\$2,351,289</u>	<u>\$2,040,825</u>	<u>\$1,995,580</u>

YEAR 2019 BUDGET DETAIL
PARK - COMMUNITY CENTER RECREATION PROGRAMS

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
EXPENDITURES						
65.60.417.08.8111	Swim Team Stroke Clinic	\$ 2,088	\$ 975	\$ 1,485	\$ 1,370	\$ 1,240
65.60.417.08.8113	Swim Team Competitive Maint	3,990	3,335	2,309	2,310	2,275
65.60.417.08.8114	Pre-Season Conditioning	420	260	366	620	625
65.60.417.08.8115	H.S. Pre-Season Conditioning	294	432	—	—	—
65.60.417.08.8116	Triathlon Conditioning	2,064	921	564	—	—
65.60.417.08.8117	Water Aerobics	9,385	420	—	—	—
65.60.417.08.8121	Swim Team Basics	—	—	2,831	2,870	5,100
65.60.417.08.8122	Semi-Competitive Swim Lessons	—	420	140	120	240
65.60.417.08.8123	Semi-Private Swim Lessons	3,792	4,872	4,451	3,910	7,185
65.60.417.08.8124	Swim Team	19,239	21,923	21,447	18,600	18,285
65.60.417.08.8125	Private Swim Lessons	47,632	50,430	56,465	52,230	48,610
65.60.417.08.8127	Lifeguard Training	3,497	3,631	3,395	3,440	3,840
65.60.417.08.8130	Starts and Turns	—	—	1,357	1,690	1,405
65.60.417.08.8201	Aerobics	15,276	(18)	—	—	—
65.60.417.08.8202	Silver Sneakers Aerobics	2,037	—	—	—	—
65.60.417.08.8223	Personal Training	—	—	582	—	—
65.60.417.08.8225	Corporate Wellness Program	—	—	280	—	—
65.60.417.08.8226	Weight Training	5,597	—	—	—	—
65.60.417.08.8227	Massage Therapy	591	—	5,068	1,770	500
65.60.417.08.8229	Commit to Get Fit	10,521	1,152	1,366	920	920
65.60.417.08.8231	Youth Fitness	50	—	—	—	—
65.60.417.08.8232	Adult Fitness	—	40	—	3,900	3,900
65.60.417.08.8233	Group Fitness	27	113	—	—	—
65.60.417.08.8301	Youth Tumbling	11,053	8,908	—	—	—
65.60.417.08.8302	Youth Educational Programs	1,397	—	—	—	—
65.60.417.08.8305	Youth Dance	137	—	—	—	—
65.60.417.08.8306	Cheerleading	8,106	826	—	—	—
65.60.417.08.8601	Martial Arts	145	—	—	1,180	1,180
65.60.417.08.8602	Community Programs	—	1,263	7,713	8,610	6,000
65.60.417.08.8606	Adult Education Program	720	—	—	—	—
65.60.417.08.8608	Tennis Lessons	1,644	—	—	—	—
65.60.417.08.8613	Arts & Crafts Classes	2,609	669	—	—	—
65.60.417.08.8615	Dog Obedience Classes	3,434	4,488	—	4,590	4,590
65.60.417.08.8701	Child Care Program	69	122	97	800	795
65.60.417.08.8805	Birthday Parties	376	429	1,024	510	665
65.60.417.08.8806	Youth Camps	—	2,210	2,110	3,710	3,710
65.60.417.08.8807	Splash Camp	433	—	261	150	150
65.60.417.08.8808	Kids' Camp	407	539	—	—	4,000
65.60.417.08.8810	Theater Promotions	1	—	—	—	—
65.60.417.18.5601	Minor Equipment	1,900	—	—	—	—
TOTALS		\$ 158,931	\$ 108,360	\$ 113,311	\$ 113,300	\$ 115,215

YEAR 2019 BUDGET DETAIL
PARK - COMMUNITY CENTER OPERATIONS

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
EXPENDITURES						
65.60.491.02.4001	Salaries	\$ 427,152	\$ 437,188	\$ 496,079	\$ 489,500	\$ 497,530
65.60.491.02.4002	Part-time	311,555	434,030	418,110	452,548	512,940
65.60.491.02.4004	Overtime	2,080	6,458	4,183	3,870	4,000
65.60.491.02.4015	Opt Out (Health Insurance)	4,515	4,920	7,516	8,000	7,530
65.60.491.02.4018	Health Savings Account	5,956	8,925	13,502	13,000	9,830
65.60.491.02.4101	Social Security	55,812	66,016	69,247	72,510	78,950
65.60.491.02.4102	LAGERS Retirement Program	38,157	37,032	43,181	49,500	49,310
65.60.491.02.4104	Workers Compensation	20,355	16,262	17,524	29,290	25,890
65.60.491.02.4105	Health Insurance	86,926	84,925	90,127	104,500	114,330
65.60.491.02.4106	Life Insurance	259	211	191	200	200
65.60.491.02.4107	Dental Insurance	4,464	4,498	4,714	4,650	4,990
65.60.491.02.4112	Vision Insurance	966	967	1,013	1,100	1,260
65.60.491.02.4116	Disability Insurance	349	284	263	300	320
65.60.491.04.5001	General Supplies	13,145	10,783	5,227	6,410	8,715
65.60.491.04.5003	Medical Supplies	287	283	664	150	850
65.60.491.04.5004	Recreation Supplies	3,991	5,582	5,120	6,150	4,550
65.60.491.04.5007	Concession Supplies	10,830	6,409	5,517	6,000	6,000
65.60.491.04.5009	Maintenance Materials	32,432	36,365	29,756	37,000	37,500
65.60.491.04.5010	Chemicals	15,586	15,623	15,358	16,000	16,000
65.60.491.04.5120	Outside Printing	1,832	312	673	100	280
65.60.491.06.5210	Training Travel	674	—	—	—	—
65.60.491.06.5251	Registration Fees	505	560	1,018	—	—
65.60.491.06.5253	Lodging & Meals	1,011	—	—	—	—
65.60.491.06.5259	Training Costs	850	2,773	2,245	3,210	3,025
65.60.491.08.5346	Financial Services	16,422	22,530	24,520	25,000	25,000
65.60.491.08.5371	Advertising	528	452	192	200	500
65.60.491.08.5397	Contract Labor	34,805	27,170	29,564	31,000	31,920
65.60.491.08.5399	Miscellaneous Fees	4,436	6,704	7,512	9,200	7,165
65.60.491.12.5401	Electric	140,748	136,716	137,078	125,000	125,000
65.60.491.12.5421	Natural Gas	26,085	18,340	21,900	25,000	25,000
65.60.491.12.5431	Water Service	17,669	25,319	30,003	33,000	33,000
65.60.491.12.5453	Mobile Phones	2,937	2,437	1,546	3,000	3,000
65.60.491.14.5521	Vehicle Fuel	224	989	1,251	260	600
65.60.491.14.5551	Maintenance - Office Equipment	5,762	5,922	4,785	4,800	5,100
65.60.491.14.5559	Misc Equipment Maintenance	16,416	10,019	12,149	10,000	11,400
65.60.491.14.5571	Building Maintenance	56,845	101,199	132,580	84,890	77,000
65.60.491.14.5575	Grounds/Landscaping	899	1,292	6,646	10,000	1,000
65.60.491.14.5591	Software Maintenance	8,014	8,406	486	500	900
65.60.491.16.5711	Property/IM/DP	10,923	11,302	12,135	12,120	12,120
65.60.491.16.5715	Casualty Insurance	2,473	2,337	2,615	16,320	17,930
65.60.491.18.5601	Minor Equipment	49,741	14,032	15,003	22,960	5,450
65.60.491.18.5611	Rental	—	—	—	100	—

YEAR 2019 BUDGET DETAIL
PARK - COMMUNITY CENTER OPERATIONS (continued)

Account Number	Account Name	2014	2015	2016	2017	2018
EXPENDITURES						
65.60.491.24.6001	Debt Service Principal	35,521	43,000	64,144	44,040	44,890
65.60.491.24.6011	Debt Service Interest	1,905	1,749	1,876	1,460	1,095
65.60.491.36.7201	Capital Equipment	90,910	63,737	—	60,000	60,000
65.60.491.36.7206	Theater Equipment	—	—	6,000	—	—
65.60.491.36.7402	Building Improvements	—	—	461,236	97,450	—
65.60.491.38.5801	Over/Short	166	(289)	40	20	—
65.60.491.38.5803	Meeting Expense	593	436	1,939	500	465
65.60.491.38.5808	Postage	1,485	15	1,296	680	900
65.60.491.38.5810	Publications	—	—	—	30	240
65.60.491.38.5811	Membership Dues	163	20	—	40	40
65.60.491.38.5812	Clothing Expense	5,459	4,328	4,543	5,000	5,000
65.60.491.38.5989	Miscellaneous Expenses	950	768	2,214	1,100	1,650
TOTALS		<u>\$1,571,768</u>	<u>\$1,689,336</u>	<u>\$2,214,481</u>	<u>\$1,927,658</u>	<u>\$1,880,365</u>

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		<u>\$ 1,010.00</u>	<u>\$ 64,603.00</u>	<u>\$ 1,072.00</u>	<u>\$ 66,685.00</u>	

SPECIAL REVENUE FUNDS

City of Liberty, Missouri
Fairview Cemetery Trust Fund
Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 373,638	\$ 375,888	\$ 380,613
Revenues			
Interest Earnings	\$ 3,479	\$ 7,000	\$ 7,350
Sale of Lots	2,250	4,725	4,050
Total Revenues	<u>\$ 5,729</u>	<u>\$ 11,725</u>	<u>\$ 11,400</u>
Total Resources	<u>\$ 379,367</u>	<u>\$ 387,613</u>	<u>\$ 392,013</u>
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$ 3,479	\$ 7,000	\$ 7,350
Total Expenditures	<u>\$ 3,479</u>	<u>\$ 7,000</u>	<u>\$ 7,350</u>
Total Revenue Over(Under) Expenditures	<u>\$ 2,250</u>	<u>\$ 4,725</u>	<u>\$ 4,050</u>
Ending Fund Balance	<u><u>\$ 375,888</u></u>	<u><u>\$ 380,613</u></u>	<u><u>\$ 384,663</u></u>

YEAR 2019 BUDGET DETAIL
FAIRVIEW CEMETERY TRUST FUND

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
40.50.3301	Interest Earnings	\$ 1,374	\$ 1,979	\$ 3,479	\$ 7,000	\$ 7,350
40.70.3691	Sale of Cemetery Lots	6,075	3,825	2,250	4,725	4,050
TOTALS		<u>\$ 7,449</u>	<u>\$ 5,804</u>	<u>\$ 5,729</u>	<u>\$ 11,725</u>	<u>\$ 11,400</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
40.30.251.42.5999	Cemetery Maintenance Fund	\$ 1,374	\$ 1,979	\$ 3,479	\$ 7,000	\$ 7,350
TOTALS		<u>\$ 1,374</u>	<u>\$ 1,979</u>	<u>\$ 3,479</u>	<u>\$ 7,000</u>	<u>\$ 7,350</u>

City of Liberty, Missouri
Mt. Memorial Cemetery Trust Fund
Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 33,755	\$ 33,755	\$ 33,755
Revenues			
Interest Earnings	\$ 316	\$ 600	\$ 650
Total Revenues	<u>\$ 316</u>	<u>\$ 600</u>	<u>\$ 650</u>
Total Resources	<u>\$ 34,071</u>	<u>\$ 34,355</u>	<u>\$ 34,405</u>
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$ 316	\$ 600	\$ 650
Total Expenditures	<u>\$ 316</u>	<u>\$ 600</u>	<u>\$ 650</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 2019 BUDGET DETAIL
MT. MEMORIAL CEMETERY TRUST FUND

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
41.50.3301	Interest Earnings	\$ 127	\$ 181	\$ 316	\$ 600	\$ 650
	TOTALS	<u>\$ 127</u>	<u>\$ 181</u>	<u>\$ 316</u>	<u>\$ 600</u>	<u>\$ 650</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
41.30.251.42.599	Cemetery Maintenance Fund	\$ 127	\$ 181	\$ 316	\$ 600	\$ 650
	TOTALS	<u>\$ 127</u>	<u>\$ 181</u>	<u>\$ 316</u>	<u>\$ 600</u>	<u>\$ 650</u>

City of Liberty, Missouri
 Frank Hughes Memorial Library Trust Fund
 Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 30,000	\$ 30,000	\$ 30,000
Revenues			
Interest Earnings	\$ 280	\$ 250	\$ 500
Total Revenues	<u>\$ 280</u>	<u>\$ 250</u>	<u>\$ 500</u>
Total Resources	<u>\$ 30,280</u>	<u>\$ 30,250</u>	<u>\$ 30,500</u>
Expenditures			
Interfund Transfer-Parks	\$ 280	\$ 250	\$ 500
Total Expenditures	<u>\$ 280</u>	<u>\$ 250</u>	<u>\$ 500</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 2019 BUDGET DETAIL
FRANK HUGHES MEMORIAL LIBRARY TRUST FUND

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
42.50.3301	Interest Earnings	\$ 114	\$ 161	\$ 280	\$ 250	\$ 500
TOTALS		<u>\$ 114</u>	<u>\$ 161</u>	<u>\$ 280</u>	<u>\$ 250</u>	<u>\$ 500</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
42.30.251.42.5999	Parks for Hughes Library	\$ 114	\$ 161	\$ 280	\$ 250	\$ 500
TOTALS		<u>\$ 114</u>	<u>\$ 161</u>	<u>\$ 280</u>	<u>\$ 250</u>	<u>\$ 500</u>

City of Liberty, Missouri
 Transient Guest Tax Fund
 Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 142,769	\$ 141,642	\$ 98,863
Revenues			
Taxes	\$ 171,677	\$ 256,820	\$ 301,810
Web Design Grant	\$ 4,750	\$ —	\$ —
Interest	\$ 1,104	\$ 2,110	\$ —
Miscellaneous Income	\$ 1,740	\$ 526	\$ —
Total Revenues	\$ 179,271	\$ 259,456	\$ 301,810
Total Resources	\$ 322,040	\$ 401,098	\$ 400,673
Expenditures			
Employee Compensation	\$ 20,055	\$ 25,000	\$ 25,000
Printing & Supplies	6,810	13,060	19,375
Fees	71,034	137,475	139,340
Non Capital Equipment	—	4,000	15,000
Misc Expenses	80,499	120,700	115,505
Interfund Trnsfrs	2,000	2,000	2,000
Total Expenditures	\$ 180,398	\$ 302,235	\$ 316,220
Total Revenue Over(Under) Expenditures	\$ (1,127)	\$ (42,779)	\$ (14,410)
Ending Fund Balance	\$ 141,642	\$ 98,863	\$ 84,453

YEAR 2019 BUDGET DETAIL
TRANSIENT GUEST TAX FUND

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
67.10.3048	Transient Guest Tax	\$ 136,532	\$ 190,905	\$ 171,677	\$ 256,820	\$ 301,810
67.30.3145	Web Design Grant	—	—	4,750	—	—
67.50.3301	Interest	63	488	1,104	2,110	—
67.70.3652	Comm Service Sponsorships	—	—	1,500	—	—
67.70.3791	Miscellaneous Income	—	—	240	526	—
TOTALS		<u>\$ 136,595</u>	<u>\$ 191,393</u>	<u>\$ 179,271</u>	<u>\$ 259,456</u>	<u>\$ 301,810</u>
EXPENDITURES						
67.20.031.08.5371	Tourism Advertising	\$ —	\$ 5,250	\$ 14,370	\$ —	\$ —
67.20.061.02.4001	Regular	716	—	—	—	—
67.20.061.02.4002	Part-Time	45	—	—	—	—
67.20.061.02.4004	Overtime	11,332	15,101	16,306	25,000	25,000
67.20.061.02.4018	Health Savings - HSA	6	—	—	—	—
67.20.061.02.4101	Social Security	887	1,306	1,310	—	—
67.20.061.02.4102	Retirement - LAGERS	1,570	2,363	2,440	—	—
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	—	—	—	—
67.20.061.04.5001	General Supplies	—	—	—	500	500
67.20.061.04.5004	Festival Supplies	—	—	1,292	3,060	3,000
67.20.061.04.5054	Grand Supplies	—	—	—	4,500	7,500
67.20.061.04.5072	Make Music Day - Supplies	—	—	—	2,500	4,875
67.20.061.04.5099	Miscellaneous Supplies	—	—	—	2,500	3,500
67.20.061.08.5304	Internet Service Fees	—	—	—	4,020	5,120
67.20.061.08.5310	4th of July Celebration	10,500	20,493	33,248	25,000	25,000
67.20.061.08.5314	Special Event Insurance	802	831	655	880	2,500
67.20.061.08.5342	Consulting Services -	—	5,212	22,612	16,500	5,700
67.20.061.08.5365	Other Misc Fees - Writer	—	—	—	3,000	5,000
67.20.061.08.5371	Advertising	—	—	—	49,000	52,520
67.20.061.08.5389	Other Fees - Arts	—	—	—	27,475	29,000
67.20.061.08.5397	Contract Labor	—	—	—	3,000	5,000
67.20.061.08.5398	Summer Band Program	—	—	—	8,600	9,500
67.20.061.18.5601	Minor Equipment	—	—	—	4,000	15,000
67.20.061.38.5804	Special Events	—	—	—	8,000	8,000
67.20.061.38.5807	Contributions to Projects	—	—	—	15,000	22,000
67.20.061.38.5823	HDLI Contract	20,000	48,003	61,939	33,500	35,000
67.20.061.38.5853	Site Wayfinding	—	—	—	60,700	39,900
67.20.061.38.5989	Miscellaneous Expense	—	—	—	3,500	10,605
67.20.061.42.5990	Interfund Transfer-General	2,000	2,000	2,000	2,000	2,000
67.60.415.04.5004	Downtown Concert Supplies	8,000	8,100	5,517	—	—
67.60.415.08.5371	Advertising	—	—	150	—	—
67.60.415.18.5601	Minor Equip - Christmas Tree	7,774	—	—	—	—
67.60.415.38.5804	Hometown Holiday Supplies	—	8,630	3,856	—	—
67.80.061.38.5804	Special Events - Art Grant	—	1,015	14,703	—	—
TOTALS		<u>\$ 66,914</u>	<u>\$ 118,304</u>	<u>\$ 180,398</u>	<u>\$ 302,235</u>	<u>\$ 316,220</u>

City of Liberty, Missouri
 Police Training Fund
 Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 1,639	\$ 1,303	\$ 3,623
Revenues			
Grants	\$ 1,166	\$ 1,200	\$ 1,200
Interest Earnings	5	30	30
Police Training	4,252	4,500	4,500
Arrest Costs Recoupment	3,010	3,300	3,300
Post Training Funds	2,211	2,210	2,210
Miscellaneous Income	3,074	—	—
Total Revenues	\$ 13,718	\$ 11,240	\$ 11,240
Total Resources	\$ 15,357	\$ 12,543	\$ 14,863
Expenditures			
Police Training Travel	\$ 4,121	\$ 3,920	\$ 3,920
Police Registration Fees	9,021	5,000	5,000
Police Training Costs	912	—	900
Total Expenditures	\$ 14,054	\$ 8,920	\$ 9,820
Total Revenue Over(Under) Expenditures	\$ (336)	\$ 2,320	\$ 1,420
Ending Fund Balance	\$ 1,303	\$ 3,623	\$ 5,043

YEAR 2019 BUDGET DETAIL

POLICE TRAINING FUND

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
69.30.3126	Cops Universal Hiring Prog	\$ —	\$ —	\$ 1,166	\$ 1,200	\$ 1,200
69.50.3301	Interest Earnings	36	8	5	30	30
69.60.3354	Police Training Fees	6,661	5,890	4,252	4,500	4,500
69.60.3355	Arrest Cost Recoupment	3,807	3,689	3,010	3,300	3,300
69.60.3356	Post Training Funds	3,528	2,958	2,211	2,210	2,210
69.70.3661	Reimbursed Expense - Gen	—	—	3,074	—	—
TOTALS		<u>\$ 14,032</u>	<u>\$ 12,545</u>	<u>\$ 13,718</u>	<u>\$ 11,240</u>	<u>\$ 11,240</u>
EXPENDITURES						
69.40.501.06.5210	Police Training Travel	\$ 6,340	\$ 6,460	\$ 4,121	\$ 3,920	\$ 3,920
69.40.501.06.5251	Police Registration Fees	24,108	9,326	9,021	5,000	5,000
69.40.501.06.5259	Police Training Costs	200	—	912	—	900
TOTALS		<u>\$ 30,648</u>	<u>\$ 15,786</u>	<u>\$ 14,054</u>	<u>\$ 8,920</u>	<u>\$ 9,820</u>

City of Liberty, Missouri
 Police Inmate Security Fund
 Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 3,189	\$ 5,609	\$ 4,429
Revenues			
Interest Earnings	\$ 37	\$ 120	\$ 100
Inmate Maintenance Fee	4,242	4,500	4,500
Total Revenues	\$ 4,279	\$ 4,620	\$ 4,600
Total Resources	\$ 7,468	\$ 10,229	\$ 9,029
Expenditures			
Biometric Supplies	\$ 1,859	\$ 4,000	\$ 4,000
Minor Equipment	—	1,800	1,500
Total Expenditures	\$ 1,859	\$ 5,800	\$ 5,500
Total Revenue Over(Under) Expenditures	\$ 2,420	\$ (1,180)	\$ (900)
Ending Fund Balance	\$ 5,609	\$ 4,429	\$ 3,529

YEAR 2019 BUDGET DETAIL
POLICE INMATE SECURITY FUND

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
71.50.3301	Interest Earnings	\$ —	\$ —	\$ 37	\$ 120	\$ 100
71.60.3357	Inmate Maintenance Fee	—	5,891	4,242	4,500	4,500
TOTALS		<u>\$ —</u>	<u>\$ 5,891</u>	<u>\$ 4,279</u>	<u>\$ 4,620</u>	<u>\$ 4,600</u>
EXPENDITURES						
71.40.501.04.505	Biometric Supplies	\$ —	\$ 2,702	\$ 1,859	\$ 4,000	\$ 4,000
71.40.501.18.560	Minor Equipment	—	—	—	1,800	1,500
TOTALS		<u>\$ —</u>	<u>\$ 2,702</u>	<u>\$ 1,859</u>	<u>\$ 5,800</u>	<u>\$ 5,500</u>

City of Liberty, Missouri
Cemetery Maintenance Fund
Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 53,080	\$ 11,771	\$ 14,424
Revenues			
Charges for Services-Burial Permits	\$ 15,300	\$ 23,500	\$ 23,500
Charges for Services-Engraving Services	320	640	320
Interest Earnings	280	340	400
Miscellaneous Income	9	—	—
Misc-Contributions for Maintenance	—	8	—
Misc-Sale of Lots/Columbarium Niche	7,845	16,140	13,300
Total Revenues	\$ 23,754	\$ 40,628	\$ 37,520
Transfers In			
Misc-Contributions from Trust Funds	\$ 3,795	\$ 7,600	\$ 8,000
Transfers In from General Fund	47,750	47,750	47,750
Total Transfers In	\$ 51,545	\$ 55,350	\$ 55,750
Total Revenues and Transfers In	\$ 75,299	\$ 95,978	\$ 93,270
Total Resources	\$ 128,379	\$ 107,749	\$ 107,694
Expenditures			
Supplies-Cemetery Committee	\$ 314	\$ 125	\$ 300
Supplies-Miscellaneous	150	—	—
Fees-Contract Labor-Open/Close	5,500	7,400	10,000
Fees-Miscellaneous	—	—	—
Utilities-Electric	299	246	250
Maintenance-Grounds/Landscaping	1,618	254	1,000
Maintenance-Mowing Contract	41,520	37,550	42,000
Maintenance-Headstone	368	—	1,000
Minor Equipment	8,724	—	—
Construction Projects	365	—	—
Total Expenditures	\$ 58,858	\$ 45,575	\$ 54,550
Transfers Out			
Transfers out to Park Fund for Labor	\$ 57,750	\$ 47,750	\$ 47,750
Total Transfers Out	\$ 57,750	\$ 47,750	\$ 47,750
Total Expenditures and Transfers Out	\$ 116,608	\$ 93,325	\$ 102,300
Revenues Favorable/(Unfavorable) to Expenditures and Transfers Out	\$ (41,309)	\$ 2,653	\$ (9,030)
Columbarium Reserve	2,700	2,700	2,700
Undesignated Fund Balance	9,071	11,724	2,694
Ending Fund Balance	\$ 11,771	\$ 14,424	\$ 5,394

YEAR 2019 BUDGET DETAIL
CEMETERY MAINTENANCE FUND

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
73.40.3681	Burial Permits	\$ 23,150	\$ 32,000	\$ 15,300	\$ 23,500	\$ 23,500
73.40.3684	Engraving Services	320	960	320	640	320
73.50.3301	Interest	341	387	280	340	400
73.70.3671	Contributions for	—	—	—	8	—
73.70.3691	Sale of Lots	18,225	11,475	6,750	14,000	12,100
73.70.3692	Sale of Columbarium Niche	1,200	1,800	1,095	2,140	1,200
73.70.3791	Miscellaneous Income	—	—	9	—	—
73.80.3671	Transfers In-Contributions	1,501	2,160	3,795	7,600	8,000
73.80.3802	Transfers In-General Fund	47,750	47,750	47,750	47,750	47,750
TOTALS		<u>92,487</u>	<u>96,532</u>	<u>75,299</u>	<u>95,978</u>	<u>93,270</u>
EXPENDITURES						
73.70.226.04.5073	Supplies-Cemetery	\$ 1,957	\$ 543	\$ 314	\$ 125	\$ 300
73.70.226.04.5099	Miscellaneous Supplies	150	150	150	—	—
73.70.226.08.5344	Engraving Fees	—	135	—	—	—
73.70.226.08.5397	Contract Labor	8,950	10,300	5,500	7,400	10,000
73.70.226.08.5399	Miscellaneous Fees	—	77	—	—	—
73.70.226.12.5401	Electric	255	234	299	246	250
73.70.226.14.5575	Grounds/Landscaping	425	1,647	1,618	254	1,000
73.70.226.14.5577	Mowing Contract	31,690	37,450	41,520	37,550	42,000
73.70.226.14.5579	Headstone Maintenance	200	880	368	—	1,000
73.70.226.18.5601	Minor Equipment	6,836	—	8,724	—	—
73.70.226.36.7510	Construction Contract	11,188	6,945	365	—	—
73.70.226.42.5996	Interfund Transfers-Park	47,750	57,750	57,750	47,750	47,750
TOTALS		<u>\$ 109,400</u>	<u>\$ 116,110</u>	<u>\$ 116,608</u>	<u>\$ 93,325</u>	<u>\$ 102,300</u>

City of Liberty, Missouri
 Loss Control Fund
 Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 271,068	\$ 216,918	\$ 122,688
Revenues			
Interest Earnings	\$ 2,216	\$ 3,000	\$ 3,000
Loss Control MPR Refund	23,330	25,981	25,000
Loss Control Credit-Reimbursement	96,162	18,500	35,000
Wellness Credits	14,703	15,829	20,000
Insurance Settlement	500	18,298	—
Miscellaneous Income	—	55	—
Accident Reimbursement	127,443	—	60
Total Revenues	\$ 264,354	\$ 81,663	\$ 83,060
Total Resources	535,422	298,581	205,748
Expenditures			
Supplies	\$ 15,084	\$ 2,409	\$ 5,000
Training Travel	66,768	67,111	39,500
Miscellaneous Fees	—	12,350	13,000
Minor Equipment	23,745	495	4,200
Other Expenses	2,004	37,700	44,600
Capital Equipment	36,683	—	7,600
Fire Wellness Assessment	—	—	35,000
Insurance Deductible	174,220	55,828	50,000
Total Expenditures	\$ 318,504	\$ 175,893	\$ 198,900
Total Revenue Over(Under) Expenditures	\$ (54,150)	\$ (94,230)	\$ (115,840)
Ending Fund Balance	\$ 216,918	\$ 122,688	\$ 6,848

YEAR 2019 BUDGET DETAIL
LOSS CONTROL FUND

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
75.50.3301	Interest Earnings	\$ 1,159	\$ 1,644	\$ 2,216	\$ 3,000	\$ 3,000
75.70.3656	Property/Liability Dividends	97,794	—	—	—	—
75.70.3657	Workers Comp Dividends	5,397	—	—	—	—
75.70.3658	Loss Control MPR Refund	21,881	23,059	23,330	25,981	25,000
75.70.3659	Loss Control Credit-Reimb	—	47,834	96,162	18,500	35,000
75.70.3663	Wellness Credit-Reimbursement	—	11,594	14,703	15,829	20,000
75.70.3721	Insurance Settlement	—	—	500	18,298	—
75.70.3724	Accident Reimbursement	—	—	127,443	—	60
75.70.3791	Miscellaneous Income	—	—	—	55	—
TOTALS		\$ 126,231	\$ 84,132	\$ 264,354	\$ 81,663	\$ 83,060
EXPENDITURES						
75.20.780.04.5001	Administration General Supplies	\$ —	\$ 2,060	\$ 2,490	\$ —	\$ —
75.20.780.06.5210	Administration Training Travel	—	694	—	135	—
75.20.780.18.5601	Administration Minor Equipment	—	—	—	495	—
75.20.790.08.5314	Admin Insurance Deductible	—	—	6,527	2,278	—
75.25.780.04.5001	HR General Supplies	—	536	274	—	—
75.25.780.06.5210	HR Training Travel	—	985	240	—	—
75.25.780.18.5601	HR Minor Equipment	—	380	—	—	—
75.25.780.36.7203	HR Software	—	—	—	—	7,600
75.30.780.04.5001	Finance General Supplies	—	—	—	206	—
75.30.780.06.5210	Finance Training Travel	—	686	—	397	—
75.30.790.08.5314	Finance Insurance Deductible	—	—	10,000	—	—
75.40.780.06.5210	Police Training Travel	—	39,413	878	5,551	4,500
75.40.780.06.5251	Police Registration Fees	—	—	30,972	25,000	25,000
75.40.780.06.5252	Police Lodging	—	—	—	5,500	5,500
75.40.780.18.5601	Police Minor Equipment	—	(39,284)	—	—	—
75.40.790.08.5314	Police Insurance Deductible	1,541	8,381	69,303	2,577	—
75.50.780.06.5210	Fire Training Travel	—	—	32,526	15,528	—
75.50.780.06.5259	Fire Training Costs	—	14,484	—	—	—
75.50.780.08.5389	Fire Wellness Physicals	—	—	—	—	35,000
75.50.780.18.5601	Fire Minor Equipment	—	17,394	21,996	—	—
75.50.780.38.5813	Fire Protective Clothing	—	33,350	—	37,700	44,600
75.50.790.08.5314	Fire Insurance Deductible	1,281	484	5,750	10,000	—
75.50.790.36.7201	Fire Capital Equipment	—	—	36,683	—	—
75.60.780.04.5001	Parks General Supplies	—	—	—	569	—
75.60.780.18.5601	Parks Minor Equipment	988	—	—	—	—
75.60.790.08.5314	Parks Insurance Deductible	6,355	—	58,076	973	—
75.70.780.04.5001	PW General Supplies	—	77	—	583	—
75.70.780.18.5601	PW Minor Equipment	—	90	759	—	—
75.70.780.38.5813	PW Protective Clothing	—	—	2,004	—	—
75.70.790.08.5314	PW Insurance Deductible	22,084	20,669	24,564	10,000	—
75.90.780.06.5210	IS Training Travel	300	3,498	—	—	—
75.90.780.18.5601	IS Minor Equipment	—	—	990	—	—
75.95.780.04.5001	City-Wide General Supplies	92	15,667	12,320	1,051	5,000
75.95.780.06.5210	City-Wide Training & Travel	910	10,932	2,152	15,000	4,500
75.95.780.08.5399	City-Wide Miscellaneous Fees	—	—	—	12,350	13,000
75.95.780.18.5601	City-Wide Minor Equipment	329	12,890	—	—	4,200
75.95.790.08.5314	City-Wide Insurance Deductible	3,358	32	—	30,000	50,000
TOTALS		\$ 37,238	\$ 143,417	\$ 318,504	\$ 175,893	\$ 198,900

City of Liberty, Missouri
Public Safety Sales Tax Fund
Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ —	\$ 329,159	\$ 1,218,309
Revenues			
PSST Sales Tax	\$ 629,439	\$ 2,615,750	\$ 2,677,860
Interest	—	8,479	8,500
Total Revenues	<u>\$ 629,439</u>	<u>\$ 2,624,229</u>	<u>\$ 2,686,360</u>
Total Resources	<u>\$ 629,439</u>	<u>\$ 2,953,388</u>	<u>\$ 3,904,669</u>
Expenditures			
Police			
Employee Compensation	\$ —	\$ 194,510	\$ 304,620
Fees	—	—	3,000
Insurance	—	2,636	—
Training	—	5,330	34,000
Minor Equipment	—	2,622	19,000
Uniforms	—	3,710	4,000
Capital Expenditures	—	—	—
Transfers In from General Fund - Police	115,572	568,477	602,695
Fire			
Employee Compensation	\$ —	\$ 187,620	\$ 266,630
Clothing Expense	—	7,500	7,500
Transfers in from General Fund - Fire	184,708	762,674	928,645
Total Expenditures	<u>\$ 300,280</u>	<u>\$ 1,735,079</u>	<u>\$ 2,170,090</u>
Total Revenue Over(Under) Expenditures	<u>\$ 329,159</u>	<u>\$ 889,150</u>	<u>\$ 516,270</u>
Ending Fund Balance	<u><u>\$ 329,159</u></u>	<u><u>\$ 1,218,309</u></u>	<u><u>\$ 1,734,579</u></u>

YEAR 2019 BUDGET DETAIL
PUBLIC SAFETY SALES TAX FUND

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
59.10.3028	PSST Sales Tax	\$ —	\$ —	\$29,438.5	\$2,615,750	\$2,677,860
59.50.3301	Interest	—	—	8	8,479	8,500
TOTALS		\$ —	\$ —	\$29,438.5	\$2,624,229	\$2,686,360
EXPENDITURES						
59.40.501.02.4001	Salaries	\$ —	\$ —	\$ —	\$ 121,470	\$ 164,800
59.40.501.02.4003	Out of Class	—	—	—	(40)	—
59.40.501.02.4004	Overtime	—	—	—	6,470	10,930
59.40.501.02.4015	Opt Out	—	—	—	3,620	—
59.40.501.02.4018	Health Savings	—	—	—	230	—
59.40.501.02.4101	Social Security	—	—	—	10,010	13,450
59.40.501.02.4102	LAGERS Retirement Program	—	—	—	15,230	26,360
59.40.501.02.4104	Workers Compensation	—	—	—	8,740	9,080
59.40.501.02.4105	Health Insurance	—	—	—	26,960	76,260
59.40.501.02.4106	Life Insurance	—	—	—	60	80
59.40.501.02.4107	Dental Insurance	—	—	—	1,270	2,590
59.40.501.02.4112	Vision Insurance	—	—	—	380	870
59.40.501.02.4116	Disability Insurance	—	—	—	110	200
59.40.500.06.5259	Training	—	—	—	5,330	34,000
59.40.500.08.5372	Recruitment Expenses	—	—	—	—	3,000
59.40.500.16.5715	Liability Insurance	—	—	—	2,636	—
59.40.500.18.5601	Minor Equipment	—	—	—	2,622	19,000
59.40.500.38.5812	Uniforms	—	—	—	3,710	4,000
59.40.500.36.7101	Vehicles	—	—	—	—	—
59.50.301.02.4001	Salaries	—	—	—	111,710	131,900
59.50.301.02.4003	Out of Class	—	—	—	400	—
59.50.301.02.4004	Overtime	—	—	—	9,560	18,740
59.50.301.02.4018	Health Savings (HSA)	—	—	—	4,350	—
59.50.301.02.4101	Social Security	—	—	—	9,340	11,530
59.50.301.02.4102	LAGERS Retirement Program	—	—	—	25,930	32,540
59.50.301.02.4104	Workers Compensation	—	—	—	12,200	11,900
59.50.301.02.4105	Health Insurance	—	—	—	13,220	57,200
59.50.301.02.4106	Life Insurance	—	—	—	30	60
59.50.301.02.4107	Dental Insurance	—	—	—	710	1,950
59.50.301.02.4112	Vision Insurance	—	—	—	100	660
59.50.301.02.4116	Disability Insurance	—	—	—	70	150
59.50.300.38.5812	Clothing Expense	—	—	—	7,500	7,500
59.40.530.02.4099	Transfer In of PSST Costs from the General Fund	—	—	115,572	568,477	602,695
59.50.330.02.4099	Transfer In of PSST Costs from the General Fund	—	—	184,708	762,674	928,645
TOTALS		\$ —	\$ —	\$ 300,280	\$1,735,079	\$2,170,090

TIF FUNDS

City of Liberty, Missouri
Consolidated TIF Projects - Bonds
Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 4,756,737	\$ 4,731,660	\$ 4,080,764
Revenues			
Taxes	\$ 2,073,886	\$ 2,064,410	\$ 2,150,890
CID Sales Tax	1,584,989	478,510	512,520
Interest	15,171	23,600	33,000
Miscellaneous Income	1,571,905	3,425,500	10,500
Total Revenues	\$ 5,245,951	\$ 5,992,020	\$ 2,706,910
Expenditures			
Fees	\$ 1,136,862	\$ 142,780	\$ 49,830
Debt Service Principal	3,325,000	5,995,330	1,727,340
Debt Service Interest	784,064	475,651	499,380
Debt Service Fees	9,699	29,155	8,510
Debt Service Cost of Issuance	15,403	—	—
Total Expenditures	\$ 5,271,028	\$ 6,642,916	\$ 2,285,060
Revenue Over(Under) Expenditures	\$ (25,077)	\$ (650,896)	\$ 421,850
Restricted Cash - Bond Pymt	\$ 430,094	\$ 110,673	\$ 150,000
Restricted Cash - Redemption Acct	8,577	181,538	180,000
Restricted Cash - PILOTS	—	152	—
Restricted Cash - EATS	381,643	382,978	380,000
Restricted Cash - Bond Proceeds	1,321,758	917,706	2,226,720
Restricted Cash - Business Inter	1,394,166	990,751	990,751
Restricted Cash - TIF	1,005	1,019	1,033
Restricted Cash - Surplus	140,278	358,449	421,850
Restricted Cash - Cost of Issuance	—	2	—
Restricted Cash - CID Revenues	178,311	49,115	50,000
Restricted Cash - CID Surplus	—	172,674	100,000
Restricted Fund For Debt Service Held by City	875,827	915,706	2,259
Ending Fund Balance	\$ 4,731,660	\$ 4,080,764	\$ 4,502,614

YEAR 2019 BUDGET DETAIL
Consolidated TIF Projects - Bonds

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
** .10.3001	Real Estate Tax	\$ 97,967	\$ 93,415	\$ 93,018	\$ 92,340	\$ 91,640
** .10.3009	Delinquent Charges	—	—	249	—	—
** .10.3029	Sales Tax Transfers	896,871	941,020	942,975	926,620	995,760
** .10.3036	TIF County PILOT-County/ School/ Hosp	726,424	713,116	709,973	721,130	714,970
** .10.3038	County Sales Tax	103,490	193,940	238,890	225,810	248,660
** .10.3039	TIF Sales Tax-County Phase B	64,138	84,375	88,780	98,510	99,860
** .15.3502	CID Sales Tax Series 2007	736,629	823,963	1,006,319	—	—
** .15.3503	CID Captured by TIF	301,260	318,048	250,388	215,050	231,140
** .15.3504	CID Pledged by Agreement	—	—	—	215,050	231,140
** .15.3505	CID Project B-1	200,575	309,689	282,856	—	—
** .15.3549	Zoological Sales Tax	55,345	34,541	45,425	48,410	50,240
** .50.3301	Interest Earnings-Reserve	—	—	41	—	—
** .50.3302	Interest Earnings-Reserve	411	383	15,130	23,600	33,000
** .70.3791	Miscellaneous Income	8,277	9,926	6,905	10,500	10,500
** .70.3794	Bond Proceeds	—	—	1,565,000	3,415,000	—
TOTALS		<u>\$3,191,387</u>	<u>\$3,522,416</u>	<u>\$5,245,949</u>	<u>\$5,992,020</u>	<u>\$2,706,910</u>

EXPENDITURES

**08.5311	Legal Fees	\$ 5,000	\$ —	\$ —	\$ 4,000	\$ —
**08.5341	Administrative Fees	2,421	6,298	8,217	6,780	6,540
**08.5365	Reimbursable Fees	138,308	143,535	130,281	—	—
**08.5397	Contract Labor	—	—	—	—	—
**08.5399	Miscellaneous Fees	744,767	826,690	998,364	12,000	13,290
**08.5850	Developer Reimbursement	—	—	—	120,000	30,000
**08.5995	Transfer-Debt Service Fund	—	—	—	—	—
**24.6001	Bond Principal	6,070,000	1,250,000	3,325,000	5,995,330	1,727,340
**24.6011	Bond Interest	987,144	811,968	784,064	475,651	499,380
**24.6021	Debt Service Fees	26,184	13,393	9,699	29,155	8,510
**24.6024	Cost of Issuance	100,000	—	15,403	—	—
**42.5995	Transfer-Debt Service Fund	903,761	—	—	—	—
TOTALS		<u>\$8,977,585</u>	<u>\$3,051,884</u>	<u>\$5,271,028</u>	<u>\$6,642,916</u>	<u>\$2,285,060</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		210,000	167,906.25	95,000	160,818.75	633,725.00	4,670,000
2018		105,000	157,612.50	105,000	154,068.75	521,681.25	4,460,000
2019		110,000	150,525.00	115,000	146,812.50	522,337.50	4,235,000
2020		120,000	142,931.25	125,000	138,881.25	526,812.50	3,990,000
2021		130,000	134,662.50	135,000	130,275.00	529,937.50	3,725,000
2022		145,000	125,718.75	150,000	120,825.00	541,543.75	3,430,000
2023		150,000	115,762.50	155,000	110,700.00	531,462.50	3,125,000
2024		165,000	105,468.75	170,000	99,900.00	540,368.75	2,790,000
2025		180,000	94,162.50	185,000	88,087.50	547,250.00	2,425,000
2026		195,000	81,843.75	200,000	75,262.50	552,106.25	2,030,000
2027		210,000	68,512.50	215,000	61,425.00	554,937.50	1,605,000
2028		225,000	54,168.75	230,000	46,575.00	555,743.75	1,150,000
2029		240,000	38,812.50	250,000	30,712.50	559,525.00	660,000
2030		660,000	22,275.00	—	—	682,275.00	—
TOTALS		\$ 3,205,000	\$ 2,571,581.25	\$ 2,505,000	\$ 2,620,794.38	\$ 10,902,375.6	

City of Liberty, Missouri
Debt Service Schedule
TIF Series 2015 Bond

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		
2015	2.700%			500,000	38,584.50	538,584.50	4,435,000
2016	2.700%	315,000	54,270.00	470,000	49,882.50	889,152.50	3,935,000
2017	2.700%	525,000	45,562.50	225,000	41,107.50	836,670.00	3,150,000
2018	2.700%	340,000	36,652.50	340,000	32,062.50	748,715.00	2,400,000
2019	2.700%	350,000	27,472.50	350,000	22,747.50	750,220.00	1,720,000
2020	2.700%	360,000	18,022.50	355,000	13,162.50	746,185.00	1,020,000
2021	2.700%	305,000	8,370.00	—	4,050.00	317,420.00	305,000
TOTALS		\$ 2,195,000	\$ 190,350.00	\$ 2,240,000	\$ 201,597.00	\$ 4,826,947.00	—

*Debt Service Reserve \$443,500 + Interest

City of Liberty, Missouri
Debt Service Schedule
TIF Series 2017 Bonds

Amount Issued: \$1,565,000

Date Issued: December 13, 2017

Purpose: Refunding of 2010 Special Obligation Bonds (CCHC Lots)

Year	Interest Rate	March 1 Interest	September 1 Principal	September 1 Interest	Total Payment	Bond Balance
2017						1,565,000
2018	2.65%	9,676.92	95,000	21,197.06	125,873.98	1,470,000
2019	2.65%	19,585.71	85,000	19,910.33	124,496.04	1,385,000
2020	2.65%	18,555.15	90,000	18,759.06	127,314.21	1,295,000
2021	2.65%	17,254.00	100,000	17,540.06	134,794.06	1,195,000
2022	2.65%	15,922.00	100,000	16,185.61	132,107.61	1,095,000
2023	2.65%	14,589.35	100,000	14,831.17	129,420.52	995,000
2024	2.65%	13,330.24	105,000	13,476.72	131,806.96	890,000
2025	2.65%	11,858.01	110,000	12,054.56	133,912.57	780,000
2026	2.65%	10,392.42	110,000	10,564.67	130,957.09	670,000
2027	2.65%	8,926.82	120,000	9,074.78	138,001.60	550,000
2028	2.65%	7,368.47	120,000	7,449.44	134,817.91	430,000
2029	2.65%	5,729.15	125,000	5,824.11	136,553.26	305,000
2030	2.65%	4,063.70	130,000	4,131.06	138,194.76	175,000
2031	2.65%	2,331.63	120,000	2,370.28	124,701.91	55,000
2032	2.65%	736.85	55,000	744.94	56,481.79	—
TOTAL		\$ 160,320.42	\$ 1,565,000	\$ 174,113.85	\$ 1,899,434.27	
S						

City of Liberty, Missouri
Debt Service Schedule
TIF Series 2018 Bonds

Amount Issued: \$3,415,000

Date Issued: Feb 21, 2018

Purpose: Refunding TIF Series 2007

Year	Interest Rate	April 1		October 1		Total Payment	Bond Balance
		Principal	Interest	Principal	Interest		
							\$ 3,415,000
2018	2.70%			175,000	72,270	247,270	3,240,000
2019	2.70%	270,000	59,130	270,000	59,130	658,260	2,700,000
2020	2.70%	270,000	59,130	270,000	59,130	658,260	2,160,000
2021	2.70%	270,000	59,130	270,000	59,130	658,260	1,620,000
2022	2.70%	270,000	59,130	270,000	59,130	658,260	1,080,000
2023	2.70%	270,000	59,130	270,000	59,130	658,260	540,000
2024	2.70%	270,000	59,130	270,000	59,130	658,260	—
TOTALS		\$ 1,620,000	\$ 354,780	\$ 1,795,000	\$ 427,050	\$ 4,196,830	

City of Liberty, Missouri
Consolidated TIF Projects - Pay-Go
Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 388,657	\$ 542,324	\$ 542,324
Revenues			
Taxes	\$ 1,521,009	\$ 1,374,811	\$ 1,435,390
CID Sales Tax	906,213	725,880	756,580
Interest Earnings	22	—	—
Total Revenues	<u>\$ 2,427,244</u>	<u>\$ 2,100,691</u>	<u>\$ 2,191,970</u>
Total Resources	<u>\$ 2,815,901</u>	<u>\$ 2,643,015</u>	<u>\$ 2,734,294</u>
Expenditures			
Administrative Fees	\$ 88,990	\$ 9,460	\$ 8,980
TIF Reimbursable Fees	315	1,232	—
Miscellaneous Fees	11,232	7,860	8,265
Developer Fees	2,173,040	2,082,139	2,174,725
Total Expenditures	<u>\$ 2,273,577</u>	<u>\$ 2,100,691</u>	<u>\$ 2,191,970</u>
Revenue Over(Under) Expense	<u>\$ 153,667</u>	<u>\$ —</u>	<u>\$ —</u>
Ending Fund Balance	<u><u>\$ 542,324</u></u>	<u><u>\$ 542,324</u></u>	<u><u>\$ 542,324</u></u>

YEAR 2019 BUDGET DETAIL
Consolidated TIF Projects - Pay-Go

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
**10.3001	Real Estate Tax	\$ 59,795	\$ 60,114	\$ 60,114	\$ 54,510	\$ 54,980
**10.3029	Sales Tax Transfers	588,766	597,127	602,470	628,020	666,370
**10.3036	TIF County PILOT	443,381	458,898	458,824	422,437	428,840
**10.3038	County Sales Tax	234,883	267,211	352,338	219,824	233,260
**15.3503	CID Captured by TIF	—	—	141,889	362,940	378,290
**15.3504	CID Pledged by Agreement	677,664	660,213	764,324	362,940	378,290
**15.3549	Zoological Sales Tax	55,231	29,315	47,264	50,020	51,940
**50.3301	Interest Earnings-Reserve	—	—	22	—	—
TOTALS		\$2,059,720	\$2,072,878	\$2,427,245	\$2,100,691	\$2,191,970
EXPENDITURES						
..**.08.5341	Administrative Fees	84,143	88,752	88,990	9,460	8,980
..**.08.5365	Reimbursable Fees	11,257	385	315	1,232	—
..**.08.5397	Contract Labor	—	—	—	—	—
..**.08.5399	Miscellaneous Fees	8,985	8,218	11,232	7,860	8,265
..**.08.5860	Developer Reimbursement	1,967,528	2,065,241	2,173,040	2,082,139	2,174,725
TOTALS		\$2,071,913	\$2,162,596	\$2,273,577	\$2,100,691	\$2,191,970

City of Liberty, Missouri
 Liberty Commons TIF Project
 Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 5,216,704	\$ 3,336,431	\$ 3,008,985
Revenues			
Real Estate Tax - City Pilots	\$ —	\$ 43,402	\$ 98,560
TIF Sales Tax - City	384,644	473,660	518,210
TIF Real Estate Tax - County Pilots	—	333,227	769,710
TIF Sales Tax - County	109,423	165,780	181,370
Hotel Rebate	—	12,870	12,870
CID Sales Tax	255,910	422,240	457,890
CID Special Assessment	—	156,242	483,200
Zoological Sales Tax	13,670	23,680	25,910
TDD Sales Tax	101,406	293,540	329,190
Interest Earnings-Reserve	8,301	22,000	22,000
Transfers	373,142	—	—
Total Revenues	\$ 1,246,496	\$ 1,946,641	\$ 2,898,910
Expenditures			
Administrative Fees	\$ 3,973	\$ 3,135	\$ 2,180
Legal Fees	1,910	—	—
TIF Reimbursable Fees	4,956	—	—
Miscellaneous Fees	151	11,280	21,620
Developer Reimbursements	950,684	—	—
Bond Principal	—	—	340,000
Bond Interest	1,804,069	1,804,070	1,795,360
Debt Service Fees	3,710	3,710	3,710
Transfers - CID/TDD	357,316	451,892	—
Total Expenditures	\$ 3,126,769	\$ 2,274,087	\$ 2,162,870
Revenue Over(Under) Expense	\$ (1,880,273)	\$ (327,446)	\$ 736,040
Restricted Cash			
Restricted Cash - Project Fund	\$ 5	\$ 5	\$ 5
Restricted Cash - Bond Payment	470	1,017	1,017
Restricted Cash - EATS	78,117	30	40
Restricted Cash - Bond Proceeds	2,690,261	2,695,381	270,000
Restricted Cash - Business Interruption	279,121	392,904	415,000
Restricted Cash - Capitalized Int	114	—	—
Restricted Cash - CID	17,511	6	10
Restricted Cash - TDD	8,642	5	10
Restricted Cash - Project Fund	7	7	7
Restricted Fund For Debt Service Held by City	262,183	(80,370)	3,058,937
Ending Fund Balance	\$ 3,336,431	\$ 3,008,985	\$ 3,745,025

YEAR 2019 BUDGET DETAIL
LIBERTY COMMONS TIF FUND

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
16.10.3001	Real Estate	\$ —	\$ —	\$ —	\$ 43,127	\$ 98,560
16.10.3009	Delinquent Charges	—	—	—	275	—
16.10.3023	Hotel Rebate	—	—	—	12,870	12,870
16.10.3029	Sales Tax Transfers	—	100,381	384,644	473,660	518,210
16.10.3036	Tif County Pilots	—	—	—	333,227	769,710
16.10.3038	County Sales Tax	—	—	109,423	165,780	181,370
16.15.3503	CID Captured by TIF	—	—	—	207,900	225,730
16.15.3504	CID Pledged by Agreement	—	11,346	255,910	214,340	232,160
16.15.3505	CID Spec Ass Capt by TIF	—	—	—	—	241,600
16.15.3506	CID Spec Ass Pledged	—	—	—	156,242	241,600
16.15.3549	Zoological Sales Tax	—	256	13,670	23,680	25,910
16.16.3551	TDD Captured by TIF	—	9,878	101,406	143,550	161,380
16.16.3552	TDD Pledged By Agreement	—	—	—	149,990	167,810
16.50.3302	Interest Earnings - Reserve	547	1,376	8,206	22,000	22,000
16.70.3794	Bond Proceeds	40,157,00	—	—	—	—
17.15.3504	Transfers - CID	—	4,169	264,840	—	—
17.15.3505	Transfers - CID Special	—	—	—	—	—
17.50.3301	Interest Earnings	—	—	69	—	—
18.15.3551	Transfers - TDD	—	4,130	108,302	—	—
18.50.3301	Interest Earnings	—	—	26	—	—
TOTALS		<u>\$40,157.54</u>	<u>\$ 131,536</u>	<u>\$ 1,246,496</u>	<u>\$ 1,946,641</u>	<u>\$ 2,898,910</u>
EXPENDITURES						
16.70.675.08.5311	Legal Fees	395,613	—	1,910	—	—
16.70.675.08.5341	Administrative Fees	—	363	2,178	2,300	2,180
16.70.675.08.5365	Reimbursable Fees	19,413	14,411	4,326	—	—
16.70.675.08.5397	Contract Labor	—	—	—	—	—
16.70.675.08.5399	Miscellaneous Fees	—	1,855	151	11,280	21,620
16.70.675.08.5860	Developer Reimbursement	20,128,03	10,615,454	950,684	—	—
16.70.675.24.6001	Bond Principal	—	—	—	—	340,000
16.70.675.24.6011	Bond Interest	—	2,214,996	1,804,069	1,804,070	1,795,360
16.70.675.24.6021	Debt Service Fees	1,500	—	3,710	3,710	3,710
16.70.675.24.6024	Cost of Issuance	1,641,882	—	—	—	—
17.70.675.08.5341	Administrative Fees	—	59	1,286	475	—
17.70.675.08.5365	TIF Reimbursable Fees	476	70	315	—	—
17.70.675.08.5399	Miscellaneous Fees	—	11,346	255,910	333,274	—
18.70.675.08.5341	Administrative Fees	—	53	510	360	—
18.70.675.08.5365	TIF Reimbursable Fees	610	70	315	—	—
18.70.675.08.5399	Miscellaneous Fees	—	9,878	101,406	118,618	—
TOTALS		<u>\$22,187.53</u>	<u>\$12,868,555</u>	<u>\$3,126,770</u>	<u>\$ 2,274,087</u>	<u>\$ 2,162,870</u>

City of Liberty, Missouri
Debt Service Schedule
TIF Seres 2015A

Amount Issued: \$31,065,000

Date Issued: September 9, 2015

Purpose: Liberty Commons Project - Series 2015A

Year	Interest Rate	June 1		December 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
						\$31,065,000
2015		—	—	410,926.77	410,926.77	31,065,000
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	882,687.5	2,191,009.38	30,310,000
2021	5.125%	455,000	882,687.5	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	2,265,928.13	28,770,000
2024	5.125%	625,000	843,225	827,209.38	2,295,434.38	28,145,000
2025	5.125%	695,000	827,209.38	809,400	2,331,609.38	27,450,000
2026	5.750%	785,000	809,400	786,831.25	2,381,231.25	26,665,000
2027	5.750%	860,000	786,831.25	762,106.25	2,408,937.5	25,805,000
2028	5.750%	970,000	762,106.25	734,218.75	2,466,325	24,835,000
2029	5.750%	1,065,000	734,218.75	703,600	2,502,818.75	23,770,000
2030	5.750%	1,185,000	703,600	669,531.25	2,558,131.25	22,585,000
2031	5.750%	1,225,000	669,531.25	634,312.5	2,528,843.75	21,360,000
2032	5.750%	1,130,000	634,312.5	601,825	2,366,137.5	20,230,000
2033	5.750%	1,230,000	601,825	566,462.5	2,398,287.5	19,000,000
2034	5.750%	1,355,000	566,462.5	527,506.25	2,448,968.75	17,645,000
2035	5.750%	1,475,000	527,506.25	485,100	2,487,606.25	16,170,000
2036	6.000%	1,615,000	485,100	436,650	2,536,750	14,555,000
2037	6.000%	1,750,000	436,650	384,150	2,570,800	12,805,000
2038	6.000%	1,920,000	384,150	326,550	2,630,700	10,885,000
2039	6.000%	980,000	326,550	297,150	1,603,700	9,905,000
2040	6.000%	790,000	297,150	273,450	1,360,600	9,115,000
2041	6.000%	860,000	273,450	247,650	1,381,100	8,255,000
2042	6.000%	940,000	247,650	219,450	1,407,100	7,315,000
2043	6.000%	1,020,000	219,450	188,850	1,428,300	6,295,000
2044	6.000%	1,105,000	188,850	155,700	1,449,550	5,190,000
2045	6.000%	1,200,000	155,700	119,700	1,475,400	3,990,000
2046	6.000%	3,990,000	119,700	—	4,109,700	—
TOTALS		\$ 31,065,000	\$ 18,713,506.29	\$ 18,222,398.68	\$ 68,000,904.97	

City of Liberty, Missouri
Debt Service Schedule
TIF Series 2015 B

Amount Issued: \$9,095,000

Date Issued: September 9, 2015

Purpose: Liberty Commons Project - Series 2015B

Year	Interest Rate	June 1		December 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
						9,095,000
2015		—	—	—	—	9,095,000
2016		—	592,690.83	—	592,690.83	9,095,000
2017		—	773,075	—	773,075	9,095,000
2018		—	773,075	—	773,075	9,095,000
2019		—	773,075	—	773,075	9,095,000
2020		—	773,075	—	773,075	9,095,000
2021		—	773,075	—	773,075	9,095,000
2022		—	773,075	—	773,075	9,095,000
2023		—	773,075	—	773,075	9,095,000
2024		—	773,075	—	773,075	9,095,000
2025		—	773,075	—	773,075	9,095,000
2026		—	773,075	—	773,075	9,095,000
2027		—	773,075	—	773,075	9,095,000
2028		—	773,075	—	773,075	9,095,000
2029		—	773,075	—	773,075	9,095,000
2030		—	773,075	—	773,075	9,095,000
2031		—	773,075	—	773,075	9,095,000
2032		—	773,075	—	773,075	9,095,000
2033		—	773,075	—	773,075	9,095,000
2034		—	773,075	—	773,075	9,095,000
2035		—	773,075	—	773,075	9,095,000
2036		—	773,075	—	773,075	9,095,000
2037		—	773,075	—	773,075	9,095,000
2038		—	773,075	—	773,075	9,095,000
2039		—	773,075	—	773,075	9,095,000
2040		—	773,075	—	773,075	9,095,000
2041		—	773,075	—	773,075	9,095,000
2042		—	773,075	—	773,075	9,095,000
2043		—	773,075	—	773,075	9,095,000
2044		—	773,075	—	773,075	9,095,000
2045		—	773,075	—	773,075	9,095,000
2046	8.50%	9,095,000	773,075	—	9,868,075	—
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 began service in January 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 186.4 miles of drinking water distribution mains, 1,551 fire hydrants and 3,864 water distribution system valves within the City limits. This Division is also responsible for operating, repairing, and maintaining the collection system consisting of 168 miles of wastewater collection lines and 4,286 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.

- Utilities Meter Services Division

The Utilities Meter Services Division is responsible for the installation, reading, and repair or replacement of all City meters. Currently there are an estimated 10,677 meters both residential as well as commercial within the City limits.

Staffing Levels:

The Utilities Department proposed staffing levels for FY2019, along with a brief look at historical staffing levels, are as follows:

Position Title	2015	2016	2017	2018	2019 Budget
Utilities Manager - Collections	1	1	1	1	1
Util Collection Worker I	2	3	3	5	4
Util Collection Worker II	1	1	1	1	2
Construction Manager - Sewer	1	1	1	1	1
Construction Manager - Water	1	1	1	1	1
Util Construction Worker I	1	1	1	1	1
Util Construction Worker II	—	1	1	2	1
Utilities Manager - Distribution	1	1	1	1	1
Util Distribution Worker I	6	5	5	5	5
Util Distribution Worker II	1	2	2	2	2
Util Water Service Specialist	—	—	—	1	1
Util Meter Service Technician	—	—	—	2	2
Utilities Manager - Production	1	1	1	1	1
Util Prod/Treatment Tech I	—	—	—	10	9
Production Technician	6	6	5	—	—
WWTP - IPP Coordinator	—	—	—	1	1
Util Treatment Manager	—	1	1	1	1
Treatment Technician	—	2	4	—	—
Utilities Worker - Prod/Treatment	—	—	2	1	1
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	31	34	41	39

Previous Year's Goals and Objectives:

The Utilities Department FY2018 goals and objectives were as follows:

Utilities Production & Treatment Division 2018 Goals:

1. Replace legacy control equipment from three (3) high service pumps.

Objective: To integrate new controls into new SCADA system for increased data acquisition, and to reduce the points of failure within the control system.

Update: Completed

2. Continue removal of lime solids from east lime solids lagoon. Use project data to change annual disposal amount if more is necessary to keep up with water plant residuals production.

Objective: Beneficial reuse of the lime solids (WTP residuals) produced by the Water Production Plant.

Update: Annual disposal completed.

3. Implement new Liberty Industrial Pretreatment Program (IPP) for the protection of the new WWTP.

Objective: Cooperatively manage permitting and monitoring activities with permitted industries within Liberty.

Update: Nearing implementation. City code changes needed once public comment period has closed. Expect full implementation as early as the end of June 2019.

4. Continue 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.

Update: Underway

5. Establish operational procedures to standardize process and maintenance tasks necessary for correct and routine care of the new Wastewater Treatment plant, pursue operational excellence within each staffing group.

Objective: Operational Excellence.

Update: Underway

6. Complete the upgrade of the existing Supervisory Control and Data Acquisition (SCADA) system.

Objective: Install like components throughout our entire utilities system, and allow Connection of the new WWTP SCADA and the existing WTP SCADA system for ease of access from either of the two plants or remotely by staff.

Update: Partially complete. The majority of hardware installation has been completed and interconnection between the two separate systems is pending for 2019.

7. Complete the transition into computerized maintenance management (CMMS) for each of the two plants.

Objective: Regular scheduling of preventive maintenance activities, recordation of corrective maintenance projects, and the storage of data associated with each.

Update: Underway

Utilities Maintenance (Operations) Division 2018 Goals:

1. Continue to implement UDF program to ensure optimum quality drinking water.

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

Update: New employees have been trained on UDF equipment/policy. Continue to rotate staff into UDF program to ensure competency and proficiency with flushing procedures.

2. Continue the replacement of old, malfunctioning, and obsolete fire hydrants throughout the distribution system due to the fact that they have become substandard and a liability.

Objective: Hydrants have been selected and purchased for CIP (Capitol Improvement Project) replacement. There are a total of 25 hydrants throughout the City scheduled for replacement.

Update: 34 Fire Hydrants were repaired or replaced in 2018.

3. Train all employees for traffic flagger certification, trench excavation awareness, and competent person training.

Objective: To ensure a safe work environment of competency and proficiency.

Update: All staff has attended flagger certification, Work Zone Safety, Competent Person, and Excavation Awareness Training.

1. Continue the cleaning and televising of city flow basins.

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: Cleaned 87,800 feet and televised 52,600 feet of sewer main in the basin inspection project

2. Continue with yearly root control sawing 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.

Update: Sawed 61,500 feet and cleaned 95,015 of sewer main in the older areas of town.

3. 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.

Update: Crews made 6 main line repairs and repaired 20 manholes.

Utilities Construction Division 2018 Goals:

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

Objective: To have materials, equipment and staff available and in good working condition for the assigned projects.

Update: All projects completed ahead of proposed schedule with no major equipment break downs

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

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

Update: 8 Projects completed this year. 4 Sewer and 4 Water.

3. Provide a safe working environment for each and every project in 2018.

Objective: To follow safety programs and maintain safety equipment and take any classes offered to make projects safer.

Update: No incidents reported for staff or existing utilities.

4. Complete 16" Valve Replacement, and replace piers at the 15" Aerial Sewer Crossing along with any other projects assigned.

Objective: Finish 16" Valve replacement this spring and complete the 15" Aerial Sewer crossing this summer.

Update: Completed 16" Valve replacement in spring of 2018 and 15" Aerial Sewer finished in late summer 2018.

Utilities Meter Services Division 2018 Goals:

1. To deliver the Finance department 12 accurate, 30 day cycle readings per calendar year.

Objective: To ensure customers are receiving the most accurate and consistent up to date bills as possible.

Update: Crews were unable to meet this goal only due to weather. Snow and sub-freezing temperatures are the only reason we were unable to read meters.

2. To replace all malfunctioning water meters in a timely manner.

Objective: To minimize lost revenue, and to ensure fair billing for all customers.

Update: Crews work around the clock to ensure this goal was met. Meters that have issues with the changing out process were estimated by Finance department to ensure a fair bill.

3. To have all employees up to date on training pertinent to our department, i.e. flagger training, confined spaces, and competent persons.

Objective: To ensure the safety of all persons involved with the job at hand

Update: This goal was partially met as we were able to acquire flagger training but lacked time for confined spaces and competent persons.

FY2019 Goals and Objectives:

The Utilities Department FY2019 strategic goals and objectives include the following:

Utilities Production & Treatment Division 2019 Goals:

1. Achieve licensure of all water production and wastewater treatment plant staff, and increase existing license levels.

Objective: Maintain and increase measurable skill level of staff within the water production division, as evidenced by operator license level increases.

2. Continue well maintenance program to maintain well performance and to minimize well downtime.

Objective: Perform annual well preventive maintenance and measurements to monitor and secure confident drinking water well production rates.

3. Convert water production plant softening system from quicklime to hydrated lime.

Objective: To increase safety, both for plant staff and chemical deliveries, achieve precise dosing and consistent water quality throughout the production plant and distribution system.

4. Increase production and treatment plant SOP utilization and data recordation in pursuit of Operation Excellence.

Objective: Through reliance on proper procedures and by recording daily performance data, staff is striving to reduce inefficiency and achieve an overall improvement in plant operations.

Utilities Maintenance (Operations) Division 2019 Goals:

1. Continue to implement UDF program to ensure optimum quality drinking water.

Objective: New employees have been trained on UDF equipment/policy. Continue to rotate staff into UDF program to ensure competency and proficiency with flushing procedures to improve ease of transmission and distribution throughout the system.

2. Continue the replacement of old, malfunctioning, and obsolete fire hydrants throughout the distribution system due to the fact that they have become substandard and a liability.

Objective: Hydrants have been selected for CIP (Capitol Improvement Project) replacement. There are a total of 25 hydrants throughout the City scheduled for replacement.

3. Train all employees for traffic flagger certification, trench excavation awareness, and competent person training.

Objective: To ensure a safe work environment of competency and proficiency.

4. Continue the cleaning and televising of city flow basins.

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. Continue with yearly root control sawing 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 2019 Goals:

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

Objective: To have materials, equipment and staff available and in good working condition for the assigned projects.

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

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

3. Provide a safe working environment for each and every project in 2018.

Objective: To follow safety programs and maintain safety equipment and take any classes offered to make projects safer.

4. To begin and complete 7 major projects in 2019, 5 Water and 2 Sewer.

Objective: To get competitive vender prices for materials and to have labor and equipment ready to begin work.

Utilities Meter Services Division 2019 Goals:

1. To have a fully functioning AMI (Advanced Metering Infrastructure) in place and operational by the end of 2019.

Objective: To increase revenue and ensure an accurate 12 month billing cycle per calendar year.

2. To have all employees up to date on training pertinent to our department, i.e. flagger training, confined spaces, and competent persons.

Objective: To ensure the safety of all persons involved with the job at hand

3. To have all brass meters recycled disposed of properly.

Objective: To clean up our yard and to ensure a healthy work environment for all.

City of Liberty
Water Operating and Water Capital Funds
Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Rate Increase	3.70%	4.30%	1.00%
Income			
User Fee Income	\$ 5,363,382	\$ 5,671,379	\$ 5,671,400
Interest Earnings	29,492	57,256	56,800
Sale of Public Property	—	—	—
Other Income	118,576	83,769	62,000
Total Income	\$ 5,511,450	\$ 5,812,404	\$ 5,790,200
Operating Expense			
Total Expense	\$ 6,639,866	\$ 5,806,064	\$ 7,035,860
Less: Interest Expense	48,596	45,881	103,040
Less: Depreciation/Amortization	1,241,413	1,400,000	1,400,000
Less: Capital	1,317,000	244,000	1,071,000
Total Operating Expense	\$ 4,032,857	\$ 4,116,183	\$ 4,461,820
Operating Income	\$ 1,478,593	\$ 1,696,221	\$ 1,328,380
Operating Income For Ratio Calculation	\$ 1,478,593	\$ 1,696,221	\$ 1,328,380
Total Debt and Interest	\$ 559,345	\$ 572,681	\$ 651,900
Debt Ratio	264%	296%	204%
Ending Combined Cash	\$ 1,281,489	\$ 1,744,139	\$ 1,202,418
45 Days Cash Outflow	\$ 560,818	\$ 649,262	\$ 558,777
WATER FUND OPERATIONS			
Total Operating Revenue	\$ 5,800,213	\$ 5,788,153	\$ 5,766,200
Operating Expenses			
Total Finance Utility Billing	\$ 324,421	\$ 359,970	\$ 360,770
Total Water System Maintenance	1,117,719	1,052,936	1,238,720
Total Water Supply and Processing	2,132,790	2,187,657	2,210,520
Total Water Administration	3,064,936	2,205,501	3,225,850
Total Water Operating Expenses	\$ 6,639,866	\$ 5,806,064	\$ 7,035,860
Revenue Favorable/(Unfavorable) to Expenses	\$ (839,653)	\$ (17,911)	\$ (1,269,660)
Total Cash Inflow	\$ 5,495,598	\$ 5,788,153	\$ 5,766,200
Total Cash Outflow	\$ 5,398,453	\$ 4,406,064	\$ 5,635,860
Total Cash Generated/(Consumed) Before Debt Service	\$ 97,145	\$ 1,382,089	\$ 130,340
Total Debt Service Principal	\$ 510,749	\$ 526,800	\$ 548,860
Cash Inflow Favorable/(Unfavorable) to Cash Outflow	\$ (413,604)	\$ 855,289	\$ (418,520)

WATER CAPITAL FUND	2017 Actual	2018 Forecast	2019 Budget
Beginning Cash Balance	\$ 1,252,862	\$ 2,585,714	\$ 1,483,347
Revenues			
Transfers In from Water Operating	\$ 1,073,000	\$ —	\$ 827,000
Interest	15,852	24,251	24,000
Federal Grants	—	—	—
	—	—	—
Sale of Public Property	—	—	—
Infrastructure Maintenance Fee	244,000	244,000	244,000
Total Revenues	<u>\$ 1,332,852</u>	<u>\$ 268,251</u>	<u>\$ 1,095,000</u>
Capital Outlay Expenses			
Engineering Design	—	76,475	60,000
Construction Contract	—	69,101	625,000
Vehicles	—	488,687	80,000
Building Improvements	—	8,716	25,000
Capital Equipment	—	643,098	305,000
Computer Equipment	—	53,292	—
Computer Software	—	20,386	—
Neighborhood Projects	—	10,863	—
Total Expenses	<u>\$ —</u>	<u>\$ 1,370,618</u>	<u>\$ 1,095,000</u>
Infrastructure Maintenance Fee Projects	—	—	—
Water Meters	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
TOTAL - ALL CAPITAL EXPENSES	<u>\$ —</u>	<u>\$ 1,370,618</u>	<u>\$ 1,095,000</u>
Capital Fund Income/(Loss)	\$ 1,332,852	\$ (1,102,367)	\$ —
Ending Cash Balance	<u><u>\$ 2,585,714</u></u>	<u><u>\$ 1,483,347</u></u>	<u><u>\$ 1,483,347</u></u>

YEAR 2019 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
90.50.3301	Interest Earnings	\$ 3,040	\$ 5,966	\$ 11,433	\$ 25,682	\$ 25,500
90.50.3302	Int Earnings-1998 Bond	1,022	1,316	2,207	7,323	7,300
90.70.3641	Sale of Public Property	—	—	700	—	—
90.70.3661	Reimbursed Expense	—	—	—	—	—
90.70.3721	Insurance Settlement	—	6,878	79,555	—	—
90.70.3786	Sales Tax Discount	1,707	2,010	350	—	—
90.70.3791	Miscellaneous Income	4,215	716	1,576	2,506	2,000
90.70.3794	Bond Proceeds	—	—	—	—	—
90.70.3999	Capital Contributions	59,305	—	304,615	—	—
90.90.3901	Metered Sales	4,258,361	4,748,102	4,701,501	5,148,264	5,164,400
90.90.3911	Tank Sales	111	1,160	1,172	1,033	1,000
90.90.3921	Sale for Resale	145,388	150,129	175,311	152,740	152,000
90.90.3931	Penalties	52,111	57,849	60,892	60,816	60,000
90.90.3941	Miscellaneous Service	20,106	22,261	136,184	24,712	20,000
90.90.3951	Rental Income	14,365	—	—	—	—
90.90.3961	Water Taps	12,634	74,009	37,462	39,814	30,000
90.90.3966	Infrastructure Maint Fee	248,008	249,352	250,860	244,000	244,000
90.90.3971	System Dev Charge	23,363	216,387	36,395	81,263	60,000
TOTALS		<u>\$ 4,843,736</u>	<u>\$ 5,536,135</u>	<u>\$ 5,800,213</u>	<u>\$ 5,788,153</u>	<u>\$ 5,766,200</u>
EXPENSES						
UTILITY BILLING						
90.30.133.02.4001	Salaries	\$ 110,701	\$ 120,467	\$ 124,799	\$ 137,320	\$ 141,930
90.30.133.02.4002	Part-time	240	7,053	3,609	6,220	—
90.30.133.02.4004	Overtime	2,557	1,393	1,934	4,090	4,120
90.30.133.02.4015	Opt Out (Health Insurance)	394	921	3,015	6,200	6,300
90.30.133.02.4017	Health Insurance Rebate	—	—	—	—	—
90.30.133.02.4018	Health Savings Account	445	3,483	4,189	2,810	2,060
90.30.133.02.4101	Social Security	8,328	9,654	9,902	11,690	11,820
90.30.133.02.4102	LAGERS Retirement	9,743	8,109	10,397	14,120	14,670
90.30.133.02.4104	Workers Compensation	2,225	229	1,744	3,240	3,730
90.30.133.02.4105	Health Insurance	33,139	31,063	24,294	22,640	25,100
90.30.133.02.4106	Life Insurance	71	58	50	60	60
90.30.133.02.4107	Dental Insurance	1,487	1,249	1,255	1,440	1,560
90.30.133.02.4112	Vision Insurance	225	223	277	400	420
90.30.133.02.4116	Disability Insurance	109	114	123	120	120
90.30.133.04.5001	General Supplies	2,808	2,329	2,371	1,110	1,110
90.30.133.04.5120	Outside Printing	13,885	16,220	15,427	9,150	9,150
90.30.133.06.5210	Training Travel	506	—	402	1,500	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	42,598	51,161	62,031	52,150	52,150
90.30.133.08.5371	Advertising	—	—	—	—	—

UTILITY BILLING (continued)

90.30.133.08.5397	Contract Labor	19,278	—	10,025	—	—
90.30.133.08.5399	Miscellaneous Fees	666	679	724	900	900
90.30.133.12.5453	Mobile Phones	4,285	4,293	1,753	5,130	5,130
90.30.133.14.5521	Vehicle Fuel	1,708	1,389	1,561	2,000	2,000
90.30.133.14.5541	Vehicle Maintenance	1,463	645	692	2,000	2,000
90.30.133.14.5591	Software Maintenance	1,554	3,782	3,646	10,000	10,000
90.30.133.16.5711	Property Insurance	107	107	113	70	70
90.30.133.16.5715	Casualty Insurance	743	567	506	5,060	4,320
90.30.133.18.5601	Minor Equipment	—	1,000	274	1,500	1,500
90.30.133.38.5801	Over/Short	23	268	(105)	100	100
90.30.133.38.5803	Meeting Expense	22	52	20	50	50
90.30.133.38.5805	Uncollectible Accounts	9,167	7,620	6,481	25,000	25,000
90.30.133.38.5808	Postage	32,885	30,786	32,323	29,500	29,500
90.30.133.38.5811	Membership Dues	91	101	88	100	100
90.30.133.38.5812	Clothing Expenses	618	347	499	500	500
90.30.133.38.5817	Damage Claims	—	—	—	3,500	3,500
90.30.133.38.5989	Miscellaneous Expenses	—	—	—	—	—
TOTAL UTILITY BILLING		\$ 302,071	\$ 305,362	\$ 324,419	\$ 359,970	\$ 360,770

YEAR 2019 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
WATER SYSTEM MAINTENANCE						
90.70.801.02.4001	Salaries	\$ 380,028	\$ 408,944	\$ 430,551	\$ 444,546	\$ 509,960
90.70.801.02.4002	Part-Time	—	—	—	970	970
90.70.801.02.4004	Overtime	30,993	42,902	36,110	60,000	61,800
90.70.801.02.4015	Opt Out (Health Insurance)	3,496	831	—	420	420
90.70.801.02.4017	Health Insurance Rebate	—	—	—	—	—
90.70.801.02.4018	Health Savings Account	1,621	5,092	14,204	13,990	10,320
90.70.801.02.4099	Contra Salaries & Benefits	(3,007)	(40,566)	(18,996)	—	—
90.70.801.02.4101	Social Security	30,290	33,464	34,494	38,480	44,530
90.70.801.02.4102	LAGERS Retirement	32,502	33,481	40,533	48,000	55,300
90.70.801.02.4104	Workers Compensation	27,975	49,037	53,160	44,920	50,350
90.70.801.02.4105	Health Insurance	88,604	94,508	91,102	102,660	127,230
90.70.801.02.4106	Life Insurance	191	226	184	180	200
90.70.801.02.4107	Dental Insurance	4,588	5,139	5,259	5,080	5,900
90.70.801.02.4112	Vision Insurance	856	768	875	890	1,090
90.70.801.02.4116	Disability Insurance	342	276	346	460	510
90.70.801.04.5001	General Supplies	6,192	5,831	5,309	4,040	6,500
90.70.801.04.5009	Maintenance Materials	—	—	63	100	600
90.70.801.04.5010	Chemicals	713	835	272	250	1,000
90.70.801.04.5011	Water Meters	56,054	84,365	162,226	—	—
90.70.801.04.5012	Fire Hydrants	17,265	44,439	34,464	42,720	50,000
90.70.801.04.5015	Mains & Lines Supplies	19,591	6,760	4,145	670	—
90.70.801.04.5018	Small Tools	4,138	3,823	2,315	2,380	2,500
90.70.801.06.5251	Registration Fees	—	—	—	—	750
90.70.801.06.5259	Training Costs	2,312	1,223	982	1,500	1,500
90.70.801.08.5305	Missouri One Call Fee	6,517	8,464	4,237	2,790	5,000
90.70.801.08.5397	Contract Labor	41,417	69,208	68,430	44,970	65,000
90.70.801.08.5399	Miscellaneous Fees	—	—	582	390	390
90.70.801.12.5401	Electric	7,081	5,715	2,315	500	1,000
90.70.801.12.5421	Natural Gas	3,025	2,122	3,398	5,000	5,000
90.70.801.12.5453	Mobile Phones	3,802	4,308	4,589	4,500	4,500
90.70.801.14.5501	Overlay Program	—	—	3,000	3,500	3,500
90.70.801.14.5521	Vehicle Fuel	19,450	14,578	23,613	27,240	27,000
90.70.801.14.5532	Mains & Lines Maintenance	130,394	45,974	68,486	57,130	80,000
90.70.801.14.5541	Vehicle Maintenance	22,589	33,653	22,516	15,480	20,000
90.70.801.14.5543	Contra Acct - Vehicle Maint	—	(43,100)	(42,916)	—	—
90.70.801.14.5559	Misc Equipment Maint	2,597	3,011	6,009	2,700	4,500
90.70.801.14.5571	Building Maintenance	7,421	4,424	5,044	7,910	6,000
90.70.801.14.5591	Software Maintenance	30	40	—	11,640	11,640
90.70.801.16.5712	Property Deductible	—	—	3,588	100	100
90.70.801.16.5715	Casualty Insurance	500	390	399	22,540	23,980
90.70.801.16.5722	Auto Deductible	—	—	6,756	6,960	6,960

WATER SYSTEM MAINTENANCE (continued)

90.70.801.16.5732	Liability Deductible	—	—	16,577	1,780	1,780
90.70.801.18.5601	Minor Equipment	9,811	3,091	8,444	6,500	6,500
90.70.801.18.5603	Minor Software	—	—	—	—	—
90.70.801.18.5611	Equipment Rental	7,899	8,104	2,602	1,110	7,000
90.70.801.24.6016	Lease Interest - Dump Truck	—	—	—	980	620
90.70.801.24.6018	Debt Service Interest	—	—	—	340	580
90.70.801.36.7209	Grounds & Maint Equipment	—	—	—	—	12,000
90.70.801.36.7510	Developer Reimbursement	—	—	—	40	40
90.70.801.38.5811	Membership Dues	823	310	405	560	500
90.70.801.38.5812	Clothing Expenses	7,555	6,326	6,691	7,860	6,500
90.70.801.38.5813	Protective Clothing	5,287	7,180	5,356	8,160	7,200
TOTAL WATER SYSTEM MAINTENANCE		<u>\$ 980,942</u>	<u>\$ 955,176</u>	<u>\$1,117,719</u>	<u>\$1,052,936</u>	<u>\$1,238,720</u>

YEAR 2019 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
WATER SUPPLY AND PROCESSING						
90.70.802.02.4001	Salaries	\$ 373,236	\$ 384,781	\$ 370,591	\$ 396,680	\$ 391,800
90.70.802.02.4002	Part-Time	—	—	—	1,080	—
90.70.802.02.4004	Overtime	24,485	22,045	19,841	14,280	15,450
90.70.802.02.4015	Opt Out (Health Insurance)	1,748	1,167	—	—	—
90.70.802.02.4018	Health Savings Account	1,467	320	4,799	9,580	10,680
90.70.802.02.4101	Social Security	28,778	29,287	28,585	31,480	31,980
90.70.802.02.4102	LAGERS Retirement	37,914	30,266	32,809	41,750	39,710
90.70.802.02.4104	Workers Compensation	22,079	3,426	12,751	22,880	25,510
90.70.802.02.4105	Health Insurance	81,490	86,283	87,506	104,400	112,070
90.70.802.02.4106	Life Insurance	177	153	118	150	150
90.70.802.02.4107	Dental Insurance	4,368	4,573	4,199	3,940	4,050
90.70.802.02.4112	Vision Insurance	1,113	1,103	1,062	1,100	1,140
90.70.802.02.4116	Disability Insurance	315	291	233	320	320
90.70.802.04.5001	General Supplies	3,961	9,744	7,695	3,170	5,000
90.70.802.04.5008	Building Maintenance	146	563	1,384	480	1,000
90.70.802.04.5009	Maintenance Materials	8,967	9,118	6,045	3,470	6,000
90.70.802.04.5010	Chemicals	277,500	260,935	211,969	258,460	260,000
90.70.802.04.5014	Lab Supplies	29,212	34,972	20,287	16,290	20,000
90.70.802.04.5018	Minor Tools	3,068	6,701	4,940	2,090	3,000
90.70.802.06.5210	Training Travel	60	191	—	100	400
90.70.802.06.5251	Registration Fees	—	249	—	100	500
90.70.802.06.5259	Training Costs	1,241	2,887	292	1,960	2,000
90.70.802.08.5342	Outside Engineering	—	—	—	—	15,000
90.70.802.08.5343	Lee Chemical Operation	—	—	9,771	5,770	5,000
90.70.802.08.5345	Misc Fees-Lee Chemical	125,429	381,426	71,443	121,857	75,000
90.70.802.08.5365	Lab Fees	14,022	13,824	14,755	15,210	16,000
90.70.802.08.5370	Lime Sludge Disposal Fees	382,001	349,893	350,000	350,000	400,000
90.70.802.08.5390	Water Purchases-Kansas C	115,043	140,579	183,904	85,000	105,000
90.70.802.08.5397	Contract Labor	45,082	28,774	40,704	25,350	20,000
90.70.802.08.5399	Miscellaneous Fees	11,572	13,957	3,214	1,490	1,000
90.70.802.12.5401	Electric	296,465	325,003	310,469	276,410	300,000
90.70.802.12.5413	Electric-Lee Chemical	7,517	1,162	1,253	1,240	500
90.70.802.12.5421	Natural Gas	9,083	5,732	6,942	7,540	7,500
90.70.802.12.5453	Mobile Phones	4,494	3,631	2,530	3,000	3,000
90.70.802.14.5521	Vehicle Fuel	3,766	3,408	2,898	2,360	4,000
90.70.802.14.5534	Water Plant Maintenance	49,012	40,238	57,631	55,240	70,000
90.70.802.14.5535	Well Field Maintenance	73,123	56,618	89,717	60,590	70,000
90.70.802.14.5537	Water Towers Maintenance	65,682	68,279	78,797	75,000	75,000
90.70.802.14.5541	Vehicle Maintenance	1,677	6,144	3,007	750	3,000
90.70.802.14.5559	Misc Equipment Maint	2,869	5,717	8,586	2,650	3,000
90.70.802.14.5571	Building Maintenance	4,838	274	8,947	3,850	3,500

WATER SUPPLY AND PROCESSING (continued)

90.70.802.14.5591	Software Maintenance	20,112	15,401	3,632	15,000	15,000
90.70.802.16.5711	Property Insurance	38,597	41,296	45,687	42,640	42,640
90.70.802.16.5712	Property Deductible	—	—	5,222	—	—
90.70.802.16.5715	Liability Insurance	—	—	—	17,390	17,470
90.70.802.18.5601	Minor Equipment	16,866	25,154	8,367	15,100	15,000
90.70.802.18.5611	Equipment Rental	—	628	2,493	4,230	6,000
90.70.802.36.7402	Building Improvements	—	—	—	79,150	—
90.70.802.38.5811	Membership Dues	236	550	35	600	600
90.70.802.38.5812	Clothing Expenses	1,931	5,811	2,996	3,430	3,500
90.70.802.38.5813	Protective Clothing	1,071	3,769	2,833	2,450	2,450
90.70.802.38.5832	Safety Equipment	—	—	1,840	600	600
90.70.802.38.5989	Miscellaneous Expense	1,225	4,501	15	—	—
TOTAL WATER SUPPLY AND PROCESSING		<u>\$2,193,038</u>	<u>\$2,430,824</u>	<u>\$2,132,794</u>	<u>\$2,187,657</u>	<u>\$2,210,520</u>

YEAR 2019 BUDGET DETAIL
WATER OPERATING

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
WATER ADMINISTRATION						
90.70.803.02.4001	Salaries	\$ 174,029	\$ 170,978	\$ 179,456	\$ 187,910	\$ 263,300
90.70.803.02.4004	Overtime	—	—	1,142	1,160	1,060
90.70.803.02.4015	Opt Out (Health Insurance)	420	420	420	420	420
90.70.803.02.4017	Health Insurance Rebate	—	—	—	—	—
90.70.803.02.4018	Health Savings Account	1,630	2,059	2,606	2,600	2,740
90.70.803.02.4101	Social Security	12,858	12,600	13,334	14,320	20,470
90.70.803.02.4102	LAGERS Retirement Program	15,242	14,334	17,122	19,080	25,420
90.70.803.02.4104	Worker's Compensation	636	92	344	600	790
90.70.803.02.4105	Health Insurance	19,395	19,669	23,043	26,920	47,540
90.70.803.02.4106	Life Insurance	53	44	39	50	60
90.70.803.02.4107	Dental Insurance	1,260	1,342	1,323	1,280	1,930
90.70.803.02.4112	Vision Insurance	312	307	326	340	500
90.70.803.02.4116	Disability Insurance	130	114	106	110	160
90.70.803.02.4150	Pension Expense	(35,835)	103,968	60,777	75,000	75,000
90.70.803.04.5001	General Supplies	30	62	446	50	50
90.70.803.04.5110	Copier Lease & Usage	—	—	185	—	500
90.70.803.04.5120	Outside Printing & Supplies	—	—	62	—	—
90.70.803.06.5210	Training Travel	1,370	—	557	750	750
90.70.803.06.5251	Registration Fees	50	—	761	500	500
90.70.803.06.5259	Training Costs	—	—	—	—	—
90.70.803.08.5319	Distribution System Study	—	—	—	—	—
90.70.803.08.5361	Recording Fees	162	—	—	30	30
90.70.803.08.5346	Financial Services	—	—	—	—	—
90.70.803.08.5385	Overhead Fees-General Fund	141,700	141,700	154,200	179,200	179,200
90.70.803.12.5453	Mobile Phones	—	—	—	—	—
90.70.803.14.5552	Radio Maintenance	—	239	328	150	150
90.70.803.14.5559	Misc Equipment Maintenance	—	4,296	35	—	—
90.70.803.16.5715	Casualty Insurance	426	—	—	3,430	3,220
90.70.803.18.5601	Minor Equipment	—	—	—	—	—
90.70.803.36.7202	Computer Equipment	—	—	—	—	26,500
90.70.803.38.5803	Meeting Expense	—	—	—	200	200
90.70.803.38.5811	Membership Dues	1,523	2,771	851	500	1,500
90.70.803.44.8002	Amortization Expense	—	48,918	—	—	—
90.70.803.44.8004	Loss on Sale of Assets	—	76,810	—	—	—
TOTALS		\$ 335,391	\$ 600,723	\$ 457,463	\$ 514,600	\$ 651,990
90.70.803.24.6011	Bond Interest	90,831	61,684	48,596	45,881	101,840
90.70.803.24.6016	Lease Interest-Dump Truck	—	—	—	—	—
90.70.803.24.6021	Bond Service Fees	914	13	463	1,020	1,020
90.70.803.24.6024	Cost of Issuance	—	—	—	—	—
TOTALS		\$ 91,745	\$ 61,697	\$ 49,059	\$ 46,901	\$ 102,860
90.70.803.42.5999	Transfers Out-Other	1,183,500	244,000	1,317,000	244,000	1,071,000
90.70.803.44.8001	Depreciation Expense	1,197,678	1,222,834	1,241,413	1,400,000	1,400,000
TOTALS		\$2,381,178	\$1,466,834	\$2,558,413	\$1,644,000	\$2,471,000
TOTAL WATER ADMINISTRATION		\$2,808,314	\$2,129,254	\$3,064,935	\$2,205,501	\$3,225,850
GRAND TOTAL WATER OPERATING EXPENSES		\$6,284,363	\$5,820,618	\$6,639,866	\$5,806,064	\$7,035,860

YEAR 2019 BUDGET DETAIL

WATER CAPITAL

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUE						
94.25.3078	Water Protection Grant	\$ 14,781	\$ —	\$ —	\$ —	\$ —
94.50.3301	Interest Earnings	4,639	6,744	15,852	24,251	24,000
94.70.3641	Sale of Public Property	—	40,500	—	—	—
94.70.3793	Lease Proceeds	—	758	—	—	—
94.80.3810	Transfers In-Water Operating	939,500	—	1,073,000	—	827,000
94.80.3819	Transfers In-Infrastructure Maint. Fee	244,000	244,000	244,000	244,000	244,000
TOTAL REVENUE		<u>\$1,202,920</u>	<u>\$ 292,002</u>	<u>\$1,332,852</u>	<u>\$ 268,251</u>	<u>\$1,095,000</u>
EXPENSES						
SYSTEM MAINTENANCE						
94.30.133.36.7101	Vehicles	\$ —	\$ (186,539)	\$ —	\$ —	\$ —
94.70.801.36.7101	Vehicles	—	186,539	—	488,687	80,000
94.70.801.36.7201	Capital Equipment	—	—	—	10,080	—
94.70.801.36.7402	Building Improvements	31,085	—	—	8,716	25,000
94.70.801.36.7501	Engineering Design	51,840	—	—	4,280	60,000
94.70.801.36.7510	Construction Contract	(82,925)	—	—	34,076	625,000
94.70.801.36.7538	Valve Replacement	—	—	—	10,292	—
94.70.801.36.7539	Water Connection	—	—	—	331	—
94.70.801.36.7596	Raw Water Transmission Main	—	—	—	240	—
TOTALS		<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 556,702</u>	<u>\$ 790,000</u>
WATER TREATMENT						
94.70.802.36.7201	Capital Equipment	—	—	—	633,018	305,000
94.70.802.36.7202	Computer Equipment	—	—	—	53,292	—
94.70.802.36.7203	Computer Software	—	—	—	20,386	—
94.70.802.36.7501	Engineering Design	—	—	—	72,195	—
94.70.802.36.7510	Construction Contract	—	—	—	35,025	—
TOTALS		<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 813,916</u>	<u>\$ 305,000</u>
TOTAL EXPENSES		<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$1,370,618</u>	<u>\$1,095,000</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	530,000	6,625	543,250	—
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: \$34,406

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Water 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
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	December 1		Total Payment	Bond Balance
		June 1 Interest	Principal		
2016					58,500.47
2017	1.63%	421.15	9,877.60	10,775.53	48,622.87
2018	1.63%	396.28	10,805.08	11,597.64	37,817.79
2019	1.63%	308.21	12,605.93	13,222.35	25,211.86
2020	1.63%	205.48	12,605.93	13,016.89	12,605.93
2021	1.63%	102.74	12,605.93	12,811.41	—
TOTALS		\$ 1,433.86	\$ 58,500.47	\$ 61,423.82	

City of Liberty, Missouri
Special Obligation Bonds
Series 2018

Amount Issued: \$1,652,050

Date Issued: November 27, 2018

Purpose: AMI - Water

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2018						\$ 1,652,050
2019	5.00%	24,050	28,398.00	32,591.22	85,039.22	1,628,000
2020	5.00%	57,350	32,591.22	31,157.47	121,098.69	1,570,650
2021	5.00%	59,200	31,157.47	29,677.47	120,034.94	1,511,450
2022	5.00%	62,900	29,677.47	28,104.97	120,682.44	1,448,550
2023	5.00%	66,600	28,104.97	26,439.97	121,144.94	1,381,950
2024	5.00%	70,300	26,439.97	24,682.47	121,422.44	1,311,650
2025	5.00%	72,150	24,682.47	22,878.72	119,711.19	1,239,500
2026	5.00%	75,850	22,878.72	20,982.47	119,711.19	1,163,650
2027	5.00%	79,550	20,982.47	19,789.22	120,321.69	1,084,100
2028	3.00%	83,250	19,789.22	18,540.47	121,579.69	1,000,850
2029	3.13%	85,100	18,540.47	17,210.78	120,851.25	915,750
2030	3.25%	88,800	17,210.78	15,767.78	121,778.56	826,950
2031	3.50%	90,650	15,767.78	14,181.41	120,599.19	736,300
2032	3.50%	94,350	14,181.41	12,530.28	121,061.69	641,950
2033	3.63%	98,050	12,530.28	10,753.13	121,333.41	543,900
2034	3.75%	99,900	10,753.13	8,880.00	119,533.13	444,000
2035	4.00%	105,450	8,880.00	6,771.00	121,101	338,550
2036	4.00%	109,150	6,771.00	4,588.00	120,509	229,400
2037	4.00%	112,850	4,588.00	2,331.00	119,769	116,550
2038	4.00%	116,550	2,331.00	—	118,881	—
TOTALS		\$ 1,652,050	\$ 376,255.83	\$ 347,857.83	\$ 2,376,163.66	

City of Liberty
Wastewater Operating and Wastewater Capital Funds
Fiscal Year 2019

WASTEWATER FUND	2017 Actual	2018 Forecast	2019 Budget
Proposed Rate Increase	5.92%	5.64%	5.64%
Operating Fund			
User Fee Income	\$ 8,632,213	\$ 8,984,200	\$ 9,838,690
Interest Earnings	172,101	246,277	195,590
Other Income	5,949	2,328	1,500
Contributed Capital - Non Cash	258,798	—	—
Total Operating Income	<u>\$ 9,069,061</u>	<u>\$ 9,232,805</u>	<u>\$ 10,035,780</u>
Total Expense	\$ 7,272,551	\$ 9,040,338	\$ 9,173,360
Less: Interest Expense	291,176	1,169,480	1,236,700
Less: Depreciation/Amortization	2,159,188	2,850,000	2,850,000
Less: Capital	1,088,000	1,088,000	1,088,000
Total Operating Expense	<u>\$ 3,734,187</u>	<u>\$ 3,932,858</u>	<u>\$ 3,998,660</u>
Operating Income	<u>\$ 5,334,874</u>	<u>\$ 5,299,947</u>	<u>\$ 6,037,120</u>
Operating Income for Ratio Calculation	<u>\$ 5,076,076</u>	<u>\$ 5,299,947</u>	<u>\$ 6,037,120</u>
Total Debt and Interest	<u>\$ 1,699,055</u>	<u>\$ 3,385,910</u>	<u>\$ 3,528,990</u>
Bond Ratio	<u>299%</u>	<u>157%</u>	<u>171%</u>
Ending Combined Cash After R&R Replacement Fund Escrow	<u>\$ 5,671,173</u>	<u>\$ 6,040,540</u>	<u>\$ 7,108,670</u>
45 days Cash Outflow - Excludes Principal Costs	\$ 630,415	\$ 763,192	\$ 779,592

WASTEWATER OPERATING FUND	2017 Actual	2018 Forecast	2019 Budget
Beginning Cash Balance	\$ 300,457		
Total Operating Revenue	\$ 9,048,796	\$ 9,182,955	\$ 10,035,780
Operating Expenses			
Total Finance Utility Billing Expenses	\$ 395,664	\$ 447,070	\$ 443,100
Total Wastewater System Maintenance Expenses	821,399	909,008	1,095,340
Total Wastewater Treatment Expenses	1,752,303	1,387,400	1,454,140
Total Wastewater Administration Expenses	4,303,185	6,296,860	6,180,780
Total Wastewater Expenses	\$ 7,272,551	\$ 9,040,338	\$ 9,173,360
Revenue Favorable/(Unfavorable) to Expenses	\$ 1,776,245	\$ 142,617	\$ 862,420
Total Cash Inflow	\$ 8,789,998	\$ 9,182,955	\$ 10,035,780
Total Cash Outflow	\$ 5,113,363	\$ 6,190,338	\$ 6,323,360
Total Debt Service Principal	\$ 1,407,880	\$ 2,216,430	\$ 2,292,290
Cash Inflow Favorable/(Unfavorable) to Cash Outflow	\$ 2,268,755	\$ 776,187	\$ 1,420,130
Total Ending Cash Balance	2,569,212	776,187	1,420,130

WASTEWATER CAPITAL FUND	2017 Actual	2018 Forecast	2019 Budget
Beginning Cash Balance	\$ 1,471,318	\$ 2,579,583	\$ 2,391,479
Revenues			
Transfers In	1,088,000	1,088,000	1,088,000
Interest	20,265	49,850	—
Total Revenues	\$ 1,108,265	\$ 1,137,850	\$ 1,088,000
Expenses			
Transfer to Eco/Devo	—	500,000	—
Vehicles	—	95,370	35,000
Capital Equipment	—	134,968	305,000
Sanitary Sewer Crossing Repair	—	120,000	140,000
Engineering Design	—	30,616	—
Plant Capital Replacements	—	210,000	210,000
Construction Contract	—	235,000	725,000
Total Capital Expenses	\$ —	\$ 1,325,954	\$ 1,415,000
Ending Cash Balance	\$ 2,579,583	\$ 2,391,479	\$ 2,064,479

YEAR 2019 BUDGET DETAIL
WASTEWATER OPERATING

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
92.50.3301	Interest Earnings	\$ 4,628	\$ 10,162	\$ 33,608	\$ 81,020	\$ 80,000
92.50.3302	Interest Earnings-Bonds	2,764	1,144	2,307	3,208	4,800
92.50.3305	Interest-Facility Reserve	436	655	1,207	2,101	2,400
92.50.3308	Interest-Adv for Construction	28	44	75	140	140
92.50.3317	Interest Earnings-SRF	131,098	122,564	113,636	104,923	106,400
92.50.3318	Interest Earnings-SRF Res	—	—	716	3,047	—
92.50.3320	Interest Earnings-SRF Rebate	23	80	287	1,988	1,850
92.70.3661	Reimbursed Expense	—	—	—	—	—
92.70.3671	Contrib-Facility Replacement	5,863	5,863	—	—	—
92.70.3721	Insurance Settlement	—	4,485	—	—	—
92.70.3791	Miscellaneous Income	2,434	37,769	5,949	2,328	1,500
92.70.3794	Bond Proceeds	—	—	—	—	—
92.70.3999	Capital Contributions	182,865	365,713	258,798	—	—
92.90.3901	Wastewater Charges	7,643,195	8,052,616	8,442,945	8,838,244	9,710,490
92.90.3902	Wastewater Surcharges	10,057	7,870	4,140	3,467	4,200
92.90.3906	WW POTW Pretreatment	—	—	—	520	—
92.90.3931	Penalties	99,655	105,737	113,662	111,969	109,000
92.90.3941	Miscellaneous Service	—	—	57,112	—	—
92.90.3975	Wastewater Connection Fee	4,158	85,648	14,354	30,000	15,000
TOTALS		<u>\$8,087,204</u>	<u>\$ 8,800,350</u>	<u>\$ 9,048,796</u>	<u>\$ 9,182,955</u>	<u>\$10,035,780</u>

EXPENSES

WASTEWATER UTILITY BILLING

92.30.134.02.4001	Salaries	\$ 141,128	\$ 153,718	\$ 157,756	\$ 170,070	\$ 175,800
92.30.134.02.4002	Part-time	—	624	1,653	7,370	—
92.30.134.02.4004	Overtime	3,254	1,775	2,463	4,640	4,120
92.30.134.02.4015	Opt Out (Health Insurance)	496	1,160	3,867	7,950	8,090
92.30.134.02.4017	Health Insurance Rebate	—	—	—	—	—
92.30.134.02.4018	Health Savings Account	566	4,458	5,341	3,520	2,510
92.30.134.02.4101	Social Security	10,593	11,676	12,300	14,440	14,580
92.30.134.02.4102	LAGERS Retirement Program	12,431	10,342	13,112	17,440	18,100
92.30.134.02.4104	Workers Compensation	2,763	281	2,366	4,490	5,010
92.30.134.02.4105	Health Insurance	42,320	39,678	30,551	27,540	30,540
92.30.134.02.4106	Life Insurance	90	74	64	80	80
92.30.134.02.4107	Dental Insurance	1,899	1,596	1,589	1,800	1,950
92.30.134.02.4112	Vision Insurance	287	284	348	490	520
92.30.134.02.4116	Disability Insurance	140	146	155	150	150
92.30.134.04.5001	General Supplies	1,436	1,696	1,668	2,000	2,000
92.30.134.04.5011	Meter Supplies	19,413	—	—	—	—
92.30.134.04.5120	Outside Printing	13,627	15,492	15,513	16,500	17,000
92.30.134.06.5210	Training Travel	562	—	512	1,000	1,000
92.30.134.06.5251	Registration Fees	—	—	106	500	500
92.30.134.08.5311	Legal Fees	—	—	—	250	250
92.30.134.08.5346	Financial Services	57,638	68,250	81,543	72,000	72,000
92.30.134.08.5371	Advertising	—	—	—	—	—
92.30.134.08.5397	Contract Labor	19,278	—	10,025	5,000	—
92.30.134.08.5399	Miscellaneous Fees	952	959	937	500	500
92.30.134.12.5453	Mobile Phones	—	—	—	1,670	1,670
92.30.134.14.5521	Vehicle Fuel	2,118	1,767	1,987	2,000	2,000
92.30.134.14.5541	Vehicle Maintenance	—	347	575	1,400	1,400
92.30.134.14.5551	Office Equipment Maint	—	—	—	500	500
92.30.134.14.5591	Software Maintenance	5,235	4,430	4,294	5,000	5,000
92.30.134.16.5711	Property Insurance	52	58	64	60	60
92.30.134.16.5715	Casualty Insurance	620	545	408	6,460	5,520
92.30.134.18.5601	Minor Equipment	—	500	311	1,000	1,000
92.30.134.38.5801	Over/Short	—	—	(111)	100	100
92.30.134.38.5803	Meeting Expense	—	23	20	50	50
92.30.134.38.5805	Uncollectible Accounts	18,363	16,836	15,385	30,000	30,000
92.30.134.38.5808	Postage	31,255	30,336	30,219	37,000	37,000
92.30.134.38.5811	Membership Dues	109	109	112	100	100
92.30.134.38.5812	Clothing Expenses	—	442	529	500	500
92.30.134.38.5817	Damage Claims	—	—	—	3,500	3,500
92.30.134.38.5989	Miscellaneous Expenses	7,715	—	—	—	—
TOTAL WASTEWATER UTILITY BILLING		\$ 394,340	\$ 367,602	\$ 395,662	\$ 447,070	\$ 443,100

WASTEWATER SYSTEM MAINTENANCE

92.70.901.02.4001	Salaries	\$ 288,540	\$ 310,599	\$ 376,586	\$ 411,288	\$ 475,050
92.70.901.02.4004	Overtime	19,712	17,357	19,581	21,980	25,750
92.70.901.02.4015	Opt Out (Health Insurance)	3,496	5,469	8,349	3,920	3,500
92.70.901.02.4017	Health Insurance Rebate	—	—	35	—	—
92.70.901.02.4018	Health Savings - (HSA)	438	822	5,053	7,410	7,460
92.70.901.02.4099	Contra Salaries & Benefits	(3,429)	(40,646)	(18,996)	—	—
92.70.901.02.4101	Social Security	23,200	24,997	30,412	33,380	39,150
92.70.901.02.4102	LAGERS Retirement Program	25,618	24,195	34,740	41,490	48,620
92.70.901.02.4104	Workers Compensation	21,743	32,940	45,499	44,450	45,710
92.70.901.02.4105	Health Insurance	49,602	37,065	43,229	67,190	100,630
92.70.901.02.4106	Life Insurance	146	118	123	150	180
92.70.901.02.4107	Dental Insurance	2,566	1,994	2,447	3,510	4,800
92.70.901.02.4112	Vision Insurance	297	219	287	570	940
92.70.901.02.4116	Disability Insurance	249	213	257	320	410
92.70.901.04.5001	General Supplies	2,109	2,442	3,637	2,430	3,000
92.70.901.04.5009	Maintenance Materials	—	—	—	1,500	1,500
92.70.901.04.5015	Mains & Lines Supplies	4,190	1,394	1,521	70	70
92.70.901.04.5018	Small Tools	1,052	1,329	1,127	1,230	2,000
92.70.901.06.5210	Training Travel	—	—	214	80	2,380
92.70.901.06.5251	Registration Fees	—	—	502	800	800
92.70.901.06.5259	Training Costs	666	3,328	4,770	940	2,700
92.70.901.08.5305	Missouri One Call Fee	—	—	4,237	3,210	5,000
92.70.901.08.5397	Contract Labor	77,218	62,404	64,443	56,800	65,000
92.70.901.08.5399	Miscellaneous Fees	—	—	508	830	1,000
92.70.901.12.5401	Electric	—	—	—	12,000	12,000
92.70.901.12.5421	Natural Gas	—	—	948	4,400	4,400
92.70.901.12.5431	Water Service	—	—	—	2,000	2,000
92.70.901.12.5453	Mobile Phones	3,611	3,809	3,592	4,000	4,000
92.70.901.14.5521	Vehicle Fuel	12,932	11,079	16,351	18,070	22,000
92.70.901.14.5532	Mains & Lines Maintenance	25,800	22,157	11,428	9,460	25,000
92.70.901.14.5541	Vehicle Maintenance	11,091	9,040	17,624	17,360	24,000
92.70.901.14.5559	Equipment Maintenance	534	5,394	9,569	10,000	32,500
92.70.901.14.5571	Building Maintenance	358	287	1,853	5,020	7,000
92.70.901.14.5591	Software Maintenance	1,500	1,500	10,000	23,500	23,500
92.70.901.16.5712	Property Deductible	—	—	2,448	500	500
92.70.901.16.5715	Casualty Insurance	48,420	58,623	69,566	44,530	42,860
92.70.901.16.5732	Liability Deductible	48,429	12,523	23,794	30,000	30,000
92.70.901.18.5601	Minor Equipment	11,638	3,233	9,826	7,360	10,000
92.70.901.18.5611	Equipment Rental	674	1,292	1,000	800	5,000
92.70.901.24.6011	Interest-Lease	—	4,839	4,549	4,030	1,850
92.70.901.38.5811	Membership Dues	—	—	—	70	80
92.70.901.38.5812	Clothing Expenses	2,747	4,561	4,438	5,960	6,100
92.70.901.38.5813	Protective Clothing	3,356	4,901	5,850	6,400	6,900
TOTAL WASTEWATER SYSTEM MAINTENANCE		\$ 688,503	\$ 629,477	\$ 821,397	\$ 909,008	\$ 1,095,340

WASTEWATER TREATMENT

92.70.902.02.4001	Salaries	\$ 46,454	\$ 114,089	\$ 289,259	\$ 299,870	\$ 332,250
92.70.902.02.4004	Overtime	2,938	7,298	16,971	16,890	18,540
92.70.902.02.4018	Health Savings Account	200	23	4,575	8,300	7,800
92.70.902.02.4101	Social Security	3,494	8,716	22,257	24,140	27,430
92.70.902.02.4102	LAGERS Retirement Program	5,361	8,365	24,088	32,060	34,070
92.70.902.02.4104	Workers Compensation	3,063	475	6,168	6,400	12,870
92.70.902.02.4105	Health Insurance	12,361	24,289	68,707	66,060	76,970
92.70.902.02.4106	Life Insurance	24	35	97	100	110
92.70.902.02.4107	Dental Insurance	607	1,211	3,404	3,030	3,410
92.70.902.02.4112	Vision Insurance	155	285	836	790	850
92.70.902.02.4116	Disability Insurance	49	103	227	200	220
92.70.902.04.5001	General Supplies	—	—	7,508	5,210	5,000
92.70.902.04.5009	Maintenance Supplies	—	166	27,728	24,400	20,000
92.70.902.04.5010	Chemicals	—	—	30,476	69,180	68,360
92.70.902.04.5014	Lab Supplies	—	139	20,651	12,070	15,000
92.70.902.04.5018	Small Tools	—	—	815	4,060	2,500
92.70.902.06.5251	Registration Fees	—	—	—	1,000	1,000
92.70.902.06.5259	Training Costs	916	2,629	1,828	2,930	3,000
92.70.902.08.5342	Outside Engineering	—	15,984	—	—	—
92.70.902.08.5365	Lab Fees	—	—	29,110	12,430	16,000
92.70.902.08.5370	Fees-Biosolid Disposal	—	—	37,709	105,430	90,000
92.70.902.08.5388	Pretreatment Program	—	—	—	1,230	6,000
92.70.902.08.5394	Wastewater Treatment Fees	4,891,739	5,790,857	707,232	160,000	160,000
92.70.902.08.5397	Contract Labor	—	—	18,631	28,000	31,000
92.70.902.08.5399	Miscellaneous Fees	130	100	10,759	7,000	7,000
92.70.902.12.5401	Electric	46,355	50,141	354,849	299,710	320,000
92.70.902.12.5421	Natural Gas	—	5,888	5,715	5,970	6,000
92.70.902.12.5431	Water Service	—	—	—	3,500	3,000
92.70.902.12.5453	Mobile Phones	—	—	322	700	700
92.70.902.14.5521	Vehicle Fuel	—	—	2,587	3,910	4,000
92.70.902.14.5525	Lift Station Maintenance	54,505	19,124	24,328	22,930	25,000
92.70.902.14.5541	Vehicle Maintenance	—	—	37	3,330	3,000
92.70.902.14.5571	Building Maintenance	—	—	8,331	3,330	3,000
92.70.902.14.5591	Software Maintenance	—	—	10,270	22,850	22,850
92.70.902.16.5711	Property Insurance	5,819	—	(2,881)	100,000	100,000
92.70.902.16.5715	Casualty Insurance	—	—	—	8,690	9,130
92.70.902.18.5601	Minor Equipment	—	382	11,848	13,990	10,000
92.70.902.36.7202	Computer Equipment	—	—	—	2,000	2,080
92.70.902.38.5803	Meeting Expense	—	—	—	—	500
92.70.902.38.5812	Clothing Expenses	—	—	2,707	2,980	3,000
92.70.902.38.5813	Protective Clothing	—	—	5,156	2,730	2,500
TOTAL WASTEWATER TREATMENT		\$5,074,170	\$6,050,299	\$1,752,305	\$1,387,400	\$1,454,140

WASTEWATER ADMINISTRATION

92.70.903.02.4001	Salaries	\$ 174,596	\$ 171,224	\$ 179,195	\$ 187,410	\$ 244,820
92.70.903.02.4004	Overtime	—	—	1,054	600	—
92.70.903.02.4015	Opt Out (Health Insurance)	454	455	455	460	460
92.70.903.02.4018	Health Savings Account	1,612	2,039	2,573	2,560	2,460
92.70.903.02.4101	Social Security	12,901	12,617	13,308	14,240	18,960
92.70.903.02.4102	LAGERS Retirement Program	15,268	14,357	17,085	18,970	23,540
92.70.903.02.4104	Workers Compensation	636	92	336	590	800
92.70.903.02.4105	Health Insurance	19,344	19,601	22,797	26,620	43,060
92.70.903.02.4106	Life Insurance	52	44	39	50	60
92.70.903.02.4107	Dental Insurance	1,260	1,341	1,317	1,270	1,740
92.70.903.02.4112	Vision Insurance	311	306	323	330	460
92.70.903.02.4116	Disability Insurance	130	114	105	110	140
92.70.903.02.4150	Pension Expense	(22,041)	63,724	52,650	65,000	65,000
92.70.903.04.5001	General Supplies	—	693	1,336	200	200
92.70.903.04.5110	Copier Lease & Usage	—	—	185	—	—
92.70.903.06.5210	Training Travel	—	34	4,272	300	1,500
92.70.903.06.5251	Registration Fee	—	—	—	—	500
92.70.903.08.5311	Legal Fees	12,524	21,767	3,953	4,000	4,000
92.70.903.08.5361	Recording Fees	27	—	—	84	250
92.70.903.08.5385	Overhead Fees - General Fd	141,700	141,700	154,200	179,200	179,200
92.70.903.08.5399	Miscellaneous Fees	—	—	924	800	800
92.70.903.12.5453	Mobile Phones	—	—	—	1,000	1,000
92.70.903.14.5533	KC WW Line Maint. Reserve	5,863	5,863	—	—	—
92.70.903.14.5552	Radio Maintenance	—	239	328	1,080	1,080
92.70.903.14.5559	Misc. Equipment Maintenance	—	6,016	972	—	500
92.70.903.14.5571	Building Maintenance	—	—	—	—	600
92.70.903.16.5715	Casualty Insurance	45,142	38,946	36,924	3,430	3,210
92.70.903.16.5741	Builders Risk Insurance	—	—	33,914	—	—
92.70.903.36.7202	Computer Equipment	—	—	—	2,500	4,100
92.70.903.36.7402	Building Improvements	—	—	—	—	13,000
92.70.903.38.5803	Meeting Expense	—	—	—	250	250
92.70.903.38.5805	Uncollectible Accounts	—	—	38	—	—
92.70.903.38.5808	Postage	180	75	42	50	50
92.70.903.38.5811	Membership Dues	1,198	2,355	659	1,100	1,100
92.78.952.36.7518	Wastewater Bond Projects	—	—	—	276,586	—
TOTALS		\$ 411,157	\$ 503,602	\$ 528,984	\$ 788,790	\$ 612,840
FINANCING COSTS						
92.70.903.24.6011	Bond Interest	\$ 95,051	\$ 64,041	\$ 58,202	\$ 54,440	\$ 159,620
92.70.903.24.6017	SRF Interest Expense	254,713	60,163	228,424	1,111,010	1,075,230
92.70.903.24.6021	Bond Service Fees	25,004	21,876	21,011	1,040	950
92.70.903.24.6024	Cost of Issuance	63,000	—	—	—	—
92.70.903.24.6027	Debt Service Fees	—	—	219,370	403,580	394,140
TOTALS		\$ 437,768	\$ 146,080	\$ 527,007	\$ 1,570,070	\$ 1,629,940
OTHER EXPENSES						
92.70.903.44.8001	Depreciation Expense	\$ 839,994	\$ 824,284	\$ 2,159,188	\$ 2,850,000	\$ 2,850,000
TOTALS		\$ 839,994	\$ 824,284	\$ 2,159,188	\$ 2,850,000	\$ 2,850,000
TRANSFERS OUT						
92.70.903.42.5993	Capital Improvements	980,000	—	1,088,000	1,088,000	1,088,000
TOTALS		\$ 980,000	\$ —	\$ 1,088,000	\$ 1,088,000	\$ 1,088,000
TOTAL WASTEWATER ADMINISTRATION		\$2,668,919	\$ 1,473,966	\$ 4,303,179	\$ 6,296,860	\$ 6,180,780
TOTAL EXPENSES		\$8,825,930	\$ 8,521,345	\$ 7,272,551	\$ 9,040,338	\$ 9,173,360

YEAR 2019 BUDGET DETAIL
WASTEWATER CAPITAL FUND

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUE						
96.50.3301	Interest Earnings	\$ 4,947	\$ 11,039	\$ 20,265	\$ 49,850	\$ —
96.70.3641	Sale of Public Property	\$ 6,500	\$ 48,384	\$ —	\$ —	\$ —
96.70.3793	Lease Proceeds	—	758	—	—	—
96.80.3810	Transfers In-WW Operating	980,000	—	1,088,000	1,088,000	1,088,000
TOTALS		<u>\$ 991,447</u>	<u>\$ 60,181</u>	<u>\$ 1,108,265</u>	<u>\$ 1,137,850</u>	<u>\$ 1,088,000</u>
EXPENSES						
96.70.901.36.7101	Vehicles	—	—	—	95,370	35,000
96.70.901.36.7201	Capital Equipment	—	—	—	6,155	—
96.70.901.36.7203	Computer Software	—	—	—	—	—
96.70.901.36.7531	Sewer Repair - Liberty Dr	—	—	—	11,133	—
96.70.901.36.7532	Sewer Extension - Terrace Av	—	—	—	6,191	—
96.70.901.36.7539	Sewer Repair - Wilshire Blvd	—	—	—	13,292	—
96.70.901.36.7402	Building Improvements	—	—	—	8,716	25,000
96.70.901.36.7501	Engineering Design	—	—	—	120,000	140,000
96.70.901.36.7510	Construction Contract	—	—	—	235,000	725,000
96.70.902.36.7201	Capital Equipment	—	—	—	128,813	305,000
96.70.902.42.5994	Transfer to Eco/Devo	—	—	—	500,000	—
96.70.902.36.7218	Plant Capital Replacements	—	—	—	210,000	210,000
96.70.901.42.5996	Transfers Out-WWTF Capital	—	162,820	—	—	—
TOTALS		<u>\$ —</u>	<u>\$ 162,820</u>	<u>\$ —</u>	<u>\$ 1,334,670</u>	<u>\$ 1,440,000</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
7/1/2006		\$ —	\$161,184.95	\$112,879.92	\$ 48,305.03	\$ —	\$928.93	\$ 49,233.96	\$ 6,180,000
1/1/2007		—	137,503.75	96,295.67	41,208.08	—	928.93	42,137.01	6,180,000
7/1/2007	3.25%	205,000	137,503.75	96,295.67	246,208.08	30,900	928.93	278,037.01	5,975,000
1/1/2008		—	134,172.50	93,173.13	40,999.37	—	898.12	41,897.49	5,975,000
7/1/2008	3.25%	210,000	134,172.50	93,173.13	250,999.37	29,875	898.12	281,772.49	5,765,000
1/1/2009		—	130,760.00	89,980.14	40,779.86	—	866.55	41,646.41	5,765,000
7/1/2009	3.30%	220,000	130,760.00	89,980.14	260,779.86	28,825	866.55	290,471.41	5,545,000
1/1/2010		—	127,130.00	86,635.11	40,494.89	—	833.48	41,328.37	5,545,000
7/1/2010	3.50%	225,000	127,130.00	86,635.11	265,494.89	27,725	833.48	294,053.37	5,320,000
1/1/2011		—	123,192.50	83,214.05	39,978.45	—	799.66	40,778.11	5,320,000
7/1/2011	4.25%	235,000	123,192.50	83,214.05	274,978.45	26,600	799.66	302,378.11	5,085,000
1/1/2012		—	118,198.75	79,540.25	38,658.50	—	764.34	39,422.84	5,085,000
7/1/2012	5.00%	245,000	118,198.75	79,540.25	283,658.50	25,425	764.34	309,847.84	4,840,000
1/1/2013		—	112,073.75	75,570.68	36,503.07	—	727.51	37,230.58	4,840,000
7/1/2013	4.00%	255,000	112,073.75	75,570.68	291,503.07	24,200	727.51	316,430.58	4,585,000
1/1/2014		—	106,973.75	71,661.46	35,312.29	—	689.18	36,001.47	4,585,000
7/1/2014	4.00%	265,000	106,973.75	71,661.46	300,312.29	22,925	689.18	323,926.47	4,320,000
1/1/2015		—	101,673.75	67,632.22	34,041.53	—	649.35	34,690.88	4,320,000
7/1/2015	4.00%	275,000	101,673.75	67,632.22	309,041.53	21,600	649.35	331,290.88	4,045,000
1/1/2016		—	96,173.75	63,450.93	32,722.82	—	608.01	33,330.83	4,045,000
7/1/2016	4.00%	290,000	96,173.75	63,450.93	322,722.82	20,225	608.01	343,555.83	3,755,000
1/1/2017		—	90,373.75	59,041.56	31,332.19	—	564.42	31,896.61	3,755,000
7/1/2017	4.13%	300,000	90,373.75	59,041.56	331,332.19	18,775	564.42	350,671.61	3,455,000
1/1/2018		—	84,186.25	54,480.15	29,706.10	—	519.33	30,225.43	3,455,000
7/1/2018	5.25%	315,000	84,186.25	54,480.15	344,706.10	17,275	519.33	362,500.43	3,140,000
1/1/2019		—	75,917.50	49,234.83	26,682.67	—	471.98	27,154.65	3,140,000
7/1/2019	5.25%	330,000	75,917.50	49,234.83	356,682.67	15,700	471.98	372,854.65	2,810,000
1/1/2020		—	67,255.00	43,731.36	23,523.64	—	422.38	23,946.02	2,810,000
7/1/2020	5.25%	345,000	67,255.00	43,731.36	368,523.64	14,050	422.38	382,996.02	2,465,000
1/1/2021		—	58,198.75	37,966.97	20,231.78	—	370.52	20,602.30	2,465,000
7/1/2021	4.75%	365,000	58,198.75	37,966.97	385,231.78	12,325	370.52	397,927.30	2,100,000
1/1/2022		—	49,530.00	32,291.67	17,238.33	—	315.66	17,553.99	2,100,000
7/1/2022	4.75%	380,000	49,530.00	32,291.67	397,238.33	10,500	315.66	408,053.99	1,720,000
1/1/2023		—	40,505.00	26,400.22	14,104.78	—	258.54	14,363.32	1,720,000
7/1/2023	4.75%	400,000	40,505.00	26,400.22	414,104.78	8,600	258.54	422,963.32	1,320,000
1/1/2024		—	31,005.00	20,221.16	10,783.84	—	198.41	10,982.25	1,320,000
7/1/2024	4.75%	420,000	31,005.00	20,221.16	430,783.84	6,600	198.41	437,582.25	900,000
1/1/2025		—	21,030.00	13,751.92	7,278.08	—	135.28	7,413.36	900,000
7/1/2025	4.75%	440,000	21,030.00	13,751.92	447,278.08	4,500	135.28	451,913.36	460,000
1/1/2026		—	10,580.00	6,994.16	3,585.84	—	69.14	3,654.98	460,000
7/1/2026	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	2,415,415	7,358,637	368,925	23,111	7,750,673	

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		\$ 353,460.59	\$ 33,535.66	\$ 386,996.25	

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	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	14,769.1	313,360.77	1,175,000
2022	2.50%	285,000	15,013.89	11,186.81	311,200.7	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	December 1		Total Payment	Bond Balance	
		June 1 Interest	Principal			Interest
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	—
TOTALS		\$ 1,433.86	\$ 58,500.47	\$ 1,489.49	\$ 61,423.82	

City of Liberty, Missouri
Special Obligation Bonds
Series 2018

Amount Issued: \$2,812,950

Date Issued: November 27, 2018

Purpose: AMI - Sewer

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2018						\$ 2,812,950
2019	5.00%	40,950	48,353.35	55,493.16	144,796.51	2,772,000
2020	5.00%	97,650	55,493.16	53,051.91	206,195.07	2,674,350
2021	5.00%	100,800	53,051.91	50,531.91	204,383.82	2,573,550
2022	5.00%	107,100	50,531.91	47,854.41	205,486.32	2,466,450
2023	5.00%	113,400	47,854.41	45,019.41	206,273.82	2,353,050
2024	5.00%	119,700	45,019.41	42,026.91	206,746.32	2,233,350
2025	5.00%	122,850	42,026.91	38,955.66	203,832.57	2,110,500
2026	5.00%	129,150	38,955.66	35,726.91	203,832.57	1,981,350
2027	5.00%	135,450	35,726.91	33,695.16	204,872.07	1,845,900
2028	3.00%	141,750	33,695.16	31,568.91	207,014.07	1,704,150
2029	3.13%	144,900	31,568.91	29,304.85	205,773.76	1,559,250
2030	3.25%	151,200	29,304.85	26,847.85	207,352.7	1,408,050
2031	3.50%	154,350	26,847.85	24,146.72	205,344.57	1,253,700
2032	3.50%	160,650	24,146.72	21,335.35	206,132.07	1,093,050
2033	3.63%	166,950	21,335.35	18,309.38	206,594.73	926,100
2034	3.75%	170,100	18,309.38	15,120.00	203,529.38	756,000
2035	4.00%	179,550	15,120.00	11,529.00	206,199	576,450
2036	4.00%	185,850	11,529.00	7,812.00	205,191	390,600
2037	4.00%	192,150	7,812.00	3,969.00	203,931	198,450
2038	4.00%	198,450	3,969.00	—	202,419	—
TOTALS		\$ 2,812,950	\$ 640,651.85	\$ 592,298.50	\$ 4,045,900.35	

YEAR 2019 BUDGET DETAIL
WASTEWATER TREATMENT FACILITY FUND

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUE						
97.50.3302	Interest Earnings - Reserve	\$ —	\$ 5	\$ —	\$ —	\$ —
97.70.3721	Insurance Settlement	—	218,855	—	—	—
97.70.3797	SRF Grant Reimbursement	—	—	—	—	—
97.80.3814	Transfers In-Wastewater	—	162,820	—	—	—
TOTALS		<u>\$ —</u>	<u>\$ 381,680</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
EXPENSES						
97.78.952.16.5712	Property Deductible	\$ —	\$ 10,000	\$ —	\$ —	\$ —
97.78.952.16.5741	Builders Risk Insurance	45,219	67,829	—	—	—
97.78.952.24.6021	Debt Service Fees	—	13,009	—	—	—
97.78.952.24.6024	Cost of Issuance	546,673	—	—	—	—
97.78.952.24.6025	Capitalized Interest	—	—	—	—	—
97.78.952.36.7501	Engineering Design	—	—	—	—	—
97.78.952.36.7502	Construction Engineering	—	—	—	—	—
97.78.952.36.7510	Construction Contract	—	—	—	—	—
97.78.952.36.7518	Consulting Services	—	—	—	—	—
97.78.952.38.5817	Storm Damage Repairs	—	218,855	—	—	—
97.78.952.42.5999	Transfers Out-Wastewater	—	—	—	—	—
TOTALS		<u>\$ 591,892</u>	<u>\$ 309,693</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

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	—	481,900	1,100,338.33	79,000,000	—	481,900	1,100,338.33	
7/1/2017	481,900	—	481,900		79,000,000	—	481,900		
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	2,667,290.7	75,077,000	379,357.50	1,712,566.58	3,429,953.2	
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	490,572.7	1,999,000	2,489,572.7	4,229,833.04	67,386,000	346,925.00	2,836,497.7	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	415,371.4	2,126,000	2,541,371.4		57,013,000	295,695.00	2,837,066.4		
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	268,902.8	2,373,000	2,641,902.8	5,271,822.11	36,667,000	195,200.00	2,837,102.8	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	106,847.6	2,647,000	2,753,847.6		13,964,000	83,055.00	2,836,902.6		
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	49,018.5	2,755,000	2,804,018.5	5,594,578.95	5,808,000	42,815.00	2,846,833.5	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	3,020,000	3,029,273	5,846,529.02	—	15,100.00	3,044,373	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 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 793	\$ 66,614	\$ 91,395
Revenue			
Refuse Collection Charges	\$ 1,627,391	\$ 1,696,729	\$ 1,754,000
Recycling Rebate	18,282	2,414	—
Interest Earnings	564	2,044	2,000
Miscellaneous Service	24,762	—	—
Total Revenue	\$ 1,670,999	\$ 1,701,187	\$ 1,756,000
Total Resources	\$ 1,671,792	\$ 1,767,801	\$ 1,847,395
Expenses			
City's Internal Costs	\$ 66,742	\$ 77,093	\$ 82,420
Sanitation Collection Fees	1,506,427	1,565,323	1,620,000
Hazardous Waste Program	32,009	33,990	34,000
Street Maintenance	—	—	20,000
Total Expenses	\$ 1,605,178	\$ 1,676,406	\$ 1,756,420
Total Revenue Over/(Under) Expenses	\$ 65,821	\$ 24,781	\$ (420)
Ending Fund Balance	\$ 66,614	\$ 91,395	\$ 90,975

YEAR 2019 BUDGET DETAIL

SANITATION

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
98.40.3241	Refuse Collection Charges	\$1,501,006	\$1,566,611	\$1,627,391	\$1,696,729	\$1,754,000
98.40.3242	Recycle Rebate	12,402	6,181	18,282	2,414	—
98.50.3301	Interest Earnings	167	293	564	2,044	2,000
98.90.3941	Miscellaneous Service	—	—	24,762	—	—
TOTALS		<u>\$1,513,575</u>	<u>\$1,573,085</u>	<u>\$1,670,999</u>	<u>\$1,701,187</u>	<u>\$1,756,000</u>

EXPENDITURES

SANITATION UTILITY BILLING

98.30.135.02.4001	Salaries	\$ 21,990	\$ 27,632	\$ 22,941	\$ 24,605	\$ 25,290
98.30.135.02.4004	Overtime	11	78	34	—	—
98.30.135.02.4015	Opt Out (Health Insur)	131	307	813	1,343	1,370
98.30.135.02.4018	Health Savings Account	122	672	344	149	150
98.30.135.02.4101	Social Security	1,639	2,113	1,772	1,932	2,050
98.30.135.02.4102	LAGERS Retirement	1,985	1,887	1,839	2,607	2,550
98.30.135.02.4104	Workers Compensation	—	1	45	65	80
98.30.135.02.4105	Health Insurance	5,323	4,233	2,058	1,583	1,760
98.30.135.02.4106	Life Insurance	11	7	5	7	10
98.30.135.02.4107	Dental Insurance	244	216	215	218	240
98.30.135.02.4112	Vision Insurance	38	33	45	56	60
98.30.135.02.4116	Disability Insurance	14	15	16	19	20
98.30.135.04.5120	Outside Printing	182	140	102	100	200
98.30.135.08.5346	Financial Services	15,093	17,715	21,447	21,693	23,000
98.30.135.08.5397	Contract Labor	895	—	—	—	—
98.30.135.08.5399	Miscellaneous Fees	247	247	248	—	—
98.30.135.12.5453	Mobile Phones	—	—	—	499	500
98.30.135.14.5591	Software Maintenance	613	631	650	650	660
98.30.135.38.5805	Uncollectible Accounts	2,491	2,129	2,491	2,540	2,600
98.30.135.38.5808	Postage	43	45	37	40	—
TOTALS		<u>\$ 51,072</u>	<u>\$ 58,101</u>	<u>\$ 55,102</u>	<u>\$ 58,106</u>	<u>\$ 60,540</u>

SANITATION PUBLIC WORKS

EXPENSES

98.70.227.02.4104	Workers Compensation	\$ 60	\$ 6	\$ (11)	\$ —	\$ —
98.70.227.02.4150	Pension Expense	(745)	2,158	1,124	1,540	1,600
98.70.227.08.5381	Sanitation Collection Fees	1,399,097	1,452,553	1,506,427	1,565,323	1,620,000
98.70.227.08.5389	Hazardous Waste Pr	30,997	31,426	32,009	33,990	34,000
98.70.227.08.5399	Miscellaneous Fees	19,857	15,696	10,527	12,274	15,000
98.70.227.14.5501	Street Maintenance	15,000	20,000	—	—	20,000
98.70.227.16.5715	Liability	—	—	—	603	680
98.70.227.38.5805	Uncollectible Accounts	—	—	—	—	—
98.70.227.38.5808	Postage	—	—	—	4,570	4,600
TOTALS		<u>\$1,464,266</u>	<u>\$1,521,839</u>	<u>\$1,550,076</u>	<u>\$1,618,300</u>	<u>\$1,695,880</u>

CAPITAL FUNDS

City of Liberty, Missouri
 Capital Sales Tax Fund
 Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 4,159,542	\$ 3,751,665	\$ 1,283,973
Revenues			
Capital Improvement Tax	\$ 2,495,820	\$ 2,615,750	\$ 2,677,860
Sales Taxes	(383,823)	(423,480)	(442,320)
Clay County Road Fund	221,546	169,920	169,260
Grant	—	7,810	—
Road District Capital	187,980	296,000	298,750
Interest	34,295	41,017	20,000
Sale of Public Property	24,200	—	—
Special Assessments	4,700	392	—
Transfer in-Capital Construction Bond Fund	39,678	1,508	—
Total Revenues	\$ 2,624,396	\$ 2,708,917	\$ 2,723,550
Expenditures			
Public Works Equipment	\$ 465,332	\$ 307,244	\$ 268,700
Fees	640,617	45,611	14,140
Capital Engineer Salary & Benefits	54,243	75,890	79,130
General Transportation Improvements	30,950	59,560	75,000
Restoration Program - Overlay	558,194	591,000	728,000
Street Maintenance Supplies	166,582	131,610	127,500
Stormwater Funding	244,362	1,338,404	320,000
Debt Service Payments	718,983	674,270	739,430
Transfers In-General Fund	153,010	1,953,020	253,010
Total Expenditures	\$ 3,032,273	\$ 5,176,609	\$ 2,604,910
Revenue Favorable/(Unfavorable) to Expense	(407,877)	(2,467,692)	118,640
Ending Fund Balance	\$ 3,751,665	\$ 1,283,973	\$ 1,402,613

YEAR 2019 BUDGET DETAIL
CAPITAL SALES TAX FUND

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
50.10.3022	Capital Improvement Tax	\$2,170,192	\$2,307,893	\$2,495,820	\$2,615,750	\$2,677,860
50.10.3029	Sales Tax Transfers	(295,892)	(327,431)	(383,823)	(423,480)	(442,320)
50.25.3091	Traffic Signals Grant	—	—	—	7,810	—
50.30.3142	Clay County Road Fund	187,586	195,658	221,546	169,920	169,260
50.30.3152	Road District-Capital	187,980	187,980	187,980	296,000	298,750
50.50.3301	Interest Earnings	18,759	20,274	34,295	41,017	20,000
50.70.3641	Sale of Public Property	17,245	63,860	24,200	—	—
50.70.3661	MoDOT Fund Reimbursement	85,572	—	—	—	—
50.70.3791	Miscellaneous Income	—	—	39,678	1,508	—
50.70.3795	Special Assessments	20,177	9,498	4,700	392	—
TOTALS		<u>\$2,391,619</u>	<u>\$2,457,732</u>	<u>\$2,624,396</u>	<u>\$2,708,917</u>	<u>\$2,723,550</u>
EXPENDITURES						
50.70.201.08.5311	Legal Fees	\$ —	\$ 363	\$ —	\$ —	\$ —
50.70.201.08.5346	Financial Services	1,296	1,922	1,382	2,680	2,760
50.70.201.14.5552	Radio Maintenance	—	5,494	7,555	8,244	8,700
50.70.201.18.5601	Public Works Minor Equip	—	—	3,413	—	—
50.70.201.36.7201	Public Works Capital Equip	91,932	612,543	446,495	299,000	260,000
50.70.211.02.4001	Salaries	47,568	48,998	35,749	51,990	53,550
50.70.211.02.4002	Part-Time	—	156	—	—	—
50.70.211.02.4018	Health Saving Account (HSA)	—	—	—	580	1,160
50.70.211.02.4101	Social Security	3,398	3,502	2,508	3,860	4,190
50.70.211.02.4102	LAGERS Retirement Program	4,425	4,214	3,396	5,260	5,200
50.70.211.02.4104	Workers Compensation	263	33	113	200	210
50.70.211.02.4105	Health Insurance	11,481	12,176	11,851	13,280	14,050
50.70.211.02.4106	Life Insurance	22	18	10	20	20
50.70.211.02.4107	Dental Insurance	508	553	430	490	520
50.70.211.02.4112	Vision Insurance	159	159	159	170	180
50.70.211.02.4116	Disability Insurance	56	48	26	40	50
50.70.211.16.5715	Liability	—	—	—	1,281	1,380
50.70.225.14.5541	Vehicle Maintenance	21,359	—	—	—	—
50.70.262.08.5363	Downtown Design Study	1,029	1,080	2,276	380	—
50.70.262.08.5365	Project Contingency-Conistor	—	—	625,000	25,000	—
50.75.606.14.5626	Maintenance Projects	74,737	—	30,950	59,560	75,000
50.75.607.08.5399	Miscellaneous Fees	—	—	6,900	—	—
50.75.607.14.5501	Restoration Program	1,091,143	869,962	558,194	591,000	728,000
50.75.607.14.5621	Asphalt-Street Repairs	108,347	76,286	80,284	56,300	65,000
50.75.607.14.5622	Gravel/Rock-Street Repairs	14,743	9,374	22,700	13,970	11,500
50.75.607.14.5641	Paint-Street Marking	19,589	23,239	46,873	31,720	26,000
50.75.607.14.5663	Chemicals-Storm Drainage	22,134	34,763	16,724	29,620	25,000
50.75.607.18.5611	Equipment Rental	—	—	7,871	—	—
50.77.653.08.7522	NPDES Expenses	6,600	9,725	5,059	16,270	10,000

CAPITAL SALES TAX FUND (continued)

50.77.653.36.7510	Capital Stormwater Impr	404,472	553,786	244,362	1,255,000	320,000
50.77.653.36.7526	Stormwater - Clayview/Lance	—	—	—	83,404	—
50.95.140.24.6001	Principal-I35/M291	90,000	—	—	—	—
50.95.140.24.6003	Principal-Liberty Dr	60,000	—	—	—	—
50.95.140.24.6004	Principal-Neighborhood Proj	165,000	—	—	—	—
50.95.140.24.6005	Principal-Public Works	30,000	—	—	—	—
50.95.140.24.6006	Lease Principal-Public Works	42,198	43,183	44,190	—	—
50.95.140.24.6008	Principal-SOB	6,159	6,159	6,379	6,600	6,820
50.95.140.24.6011	Interest-I35/M291	56,150	—	—	—	—
50.95.140.24.6013	Interest-Liberty Dr	37,150	—	—	—	—
50.95.140.24.6014	Interest-Neighborhood Project	113,530	—	—	—	—
50.95.140.24.6015	Interest-Public Works	20,500	—	—	—	—
50.95.140.24.6016	Lease Interest	3,022	2,038	1,031	—	—
50.95.140.24.6018	Interest-Special Obligation	1,848	1,662	1,478	1,290	1,090
50.95.140.24.6021	Debt Serv Fees-MAMU	376	376	376	—	—
50.95.140.42.5992	Interfund Transfer-General	—	103,010	153,010	1,953,020	253,010
50.96.601.24.6001	Principal-GO Bonds-I35/M291	—	90,000	95,000	95,000	100,000
50.96.601.24.6003	Principal - GOB - Liberty Dr	—	60,000	60,000	65,000	65,000
50.96.601.24.6004	Principal - GOB - N Project	—	170,000	180,000	185,000	190,000
50.96.601.24.6005	Principal - GOB - PW Land	—	35,000	35,000	35,000	35,000
50.96.601.24.6010	Principal - GOB - Franklin	—	15,000	95,000	100,000	144,780
50.96.601.24.6011	Interest - GOB - I35/M291	—	53,000	49,775	46,930	44,000
50.96.601.24.6013	Interest - GOB - Liberty Dr	—	35,050	32,950	31,080	29,130
50.96.601.24.6014	Interest - GOB - N Project	—	42,300	36,200	30,730	25,100
50.96.601.24.6015	Interest - GOB - PW Land	—	19,350	18,125	17,080	16,030
50.96.601.24.6020	Interest - GOB - Franklin	—	65,130	63,480	60,560	82,480
TOTALS		\$2,551,194	\$3,009,652	\$3,032,274	\$5,176,609	\$2,604,910

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	28,750	144,200	1,815,000
2015		90,000	28,750	27,400	146,150	1,725,000
2016		90,000	27,400	25,600	143,000	1,635,000
2017		95,000	25,600	24,175	144,775	1,540,000
2018		95,000	24,175	22,750	141,925	1,445,000
2019		100,000	22,750	21,250	144,000	1,345,000
2020		105,000	21,250	19,675	145,925	1,240,000
2021		105,000	19,675	17,575	142,250	1,135,000
2022		110,000	17,575	15,375	142,950	1,025,000
2023		115,000	15,375	13,650	144,025	910,000
2024		120,000	13,650	11,850	145,500	790,000
2025		120,000	11,850	10,050	141,900	670,000
2026		125,000	10,050	8,175	143,225	545,000
2027		130,000	8,175	6,225	144,400	415,000
2028		135,000	6,225	4,200	145,425	280,000
2029		140,000	4,200	2,100	146,300	140,000
2030		140,000	2,100	—	142,100	—
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	19,025	94,150	1,200,000
2015		60,000	19,025	18,125	97,150	1,140,000
2016		60,000	18,125	16,925	95,050	1,080,000
2017		60,000	16,925	16,025	92,950	1,020,000
2018		65,000	16,025	15,050	96,075	955,000
2019		65,000	15,050	14,075	94,125	890,000
2020		65,000	14,075	13,100	92,175	825,000
2021		70,000	13,100	11,700	94,800	755,000
2022		75,000	11,700	10,200	96,900	680,000
2023		75,000	10,200	9,075	94,275	605,000
2024		80,000	9,075	7,875	96,950	525,000
2025		80,000	7,875	6,675	94,550	445,000
2026		85,000	6,675	5,400	97,075	360,000
2027		85,000	5,400	4,125	94,525	275,000
2028		90,000	4,125	2,775	96,900	185,000
2029		90,000	2,775	1,425	94,200	95,000
2030		95,000	1,425	—	96,425	—
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	25,325	213,850	1,495,000
2015		165,000	25,325	22,850	213,175	1,330,000
2016		170,000	22,850	19,450	212,300	1,160,000
2017		180,000	19,450	16,750	216,200	980,000
2018		185,000	16,750	13,975	215,725	795,000
2019		190,000	13,975	11,125	215,100	605,000
2020		195,000	11,125	8,200	214,325	410,000
2021		200,000	8,200	4,200	212,400	210,000
2022		210,000	4,200	—	214,200	—
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	10,475	51,550	660,000
2015		30,000	10,475	10,025	50,500	630,000
2016		35,000	10,025	9,325	54,350	595,000
2017		35,000	9,325	8,800	53,125	560,000
2018		35,000	8,800	8,275	52,075	525,000
2019		35,000	8,275	7,750	51,025	490,000
2020		40,000	7,750	7,150	54,900	450,000
2021		40,000	7,150	6,350	53,500	410,000
2022		40,000	6,350	5,550	51,900	370,000
2023		40,000	5,550	4,950	50,500	330,000
2024		45,000	4,950	4,275	54,225	285,000
2025		45,000	4,275	3,600	52,875	240,000
2026		45,000	3,600	2,925	51,525	195,000
2027		45,000	2,925	2,250	50,175	150,000
2028		50,000	2,250	1,500	53,750	100,000
2029		50,000	1,500	750	52,250	50,000
2030		50,000	750	—	50,750	—
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%	15,000.00	32,677.50	32,452.50	80,130.00	2,060,000
2017	3.00%	95,000.00	32,452.50	31,027.50	158,480.00	1,965,000
2018	3.00%	100,000.00	31,027.50	29,527.50	160,555.00	1,865,000
2019	3.00%	105,000.00	29,527.50	27,952.50	162,480.00	1,760,000
2020	3.00%	135,000.00	27,952.50	25,927.50	188,880.00	1,625,000
2021	3.00%	140,000.00	25,927.50	23,827.50	189,755.00	1,485,000
2022	3.00%	145,000.00	23,827.50	21,652.50	190,480.00	1,340,000
2023	3.00%	150,000.00	21,652.50	19,402.50	191,055.00	1,190,000
2024	3.00%	155,000.00	19,402.50	17,077.50	191,480.00	1,035,000
2025	3.30%	160,000.00	17,077.50	14,437.50	191,515.00	875,000
2026	3.30%	165,000.00	14,437.50	11,715.00	191,152.50	710,000
2027	3.30%	170,000.00	11,715.00	8,910.00	190,625.00	540,000
2028	3.30%	175,000.00	8,910.00	6,022.50	189,932.50	365,000
2029	3.30%	180,000.00	6,022.50	3,052.50	189,075.00	185,000
2030	3.30%	185,000.00	3,052.50	—	188,052.50	—
TOTALS		\$ 2,075,000	\$ 351,411	\$ 338,340	\$ 2,764,751	

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		December 1		Total Payment	Bond Balance
		Interest	Principal	Interest	Principal		
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	

City of Liberty, Missouri
Transportation Sales Tax Fund
Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 780,698	\$ 944,536	\$ 829,298
Revenues			
Transportation Sales Tax	\$ 2,495,805	\$ 2,615,750	\$ 2,677,860
Sales Tax Transfer	(391,198)	(423,480)	(442,320)
Interest	2,875	2,981	—
Total Revenues	<u>\$ 2,107,482</u>	<u>\$ 2,195,251</u>	<u>\$ 2,235,540</u>
Total Resources	<u>\$ 2,888,180</u>	<u>\$ 3,139,787</u>	<u>\$ 3,064,838</u>
Expenditures			
Debt Service			
Principal - GO Bond - SLP Interchange	\$ 195,000	\$ 200,000	\$ 205,000
Interest - GO Bond - SLP Interchange	126,885	120,960	114,890
Service Fees	213.06	—	—
Total Debt Service	<u>\$ 322,098.06</u>	<u>\$ 320,960</u>	<u>\$ 319,890</u>
Pay-As-You-Go			
MoDOT Flintlock Payback	513,588	513,588	513,600
Street Maintenance	350,000	450,000	400,000
Mowing Contract	67,025	70,340	77,280
City Landscaping Funds-Parks	19,751	15,690	15,930
City Landscaping Funds-Transfer to Parks	10,500	10,820	11,150
City Transportation Enhancement Funds	31,860	—	50,000
KCATA Bus Service	45,812	52,281	50,650
Total Capital Outlay	<u>\$ 1,038,536</u>	<u>\$ 1,112,719</u>	<u>\$ 1,118,610</u>
Transfers Out			
Transfers Out-General Fund	\$ 153,010	\$ 253,010	\$ 253,010
Transfer to Eco/Devo Sales Tax Fund for SLP2	430,000	623,800	621,550
Total Transfers	<u>\$ 583,010</u>	<u>\$ 876,810</u>	<u>\$ 874,560</u>
Total Project Expenditures and Transfers	<u>\$ 1,943,644</u>	<u>\$ 2,310,489</u>	<u>\$ 2,313,060</u>
Total Revenue Over/(Under) Expenditures	<u>\$ 163,838</u>	<u>\$ (115,238)</u>	<u>\$ (77,520)</u>
Ending Fund Balance	<u><u>\$ 944,536</u></u>	<u><u>\$ 829,298</u></u>	<u><u>\$ 751,778</u></u>

YEAR 2019 BUDGET DETAIL
TRANSPORTATION SALES TAX FUND

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
52.10.3025	Transportation Sales Tax	\$2,169,958	\$2,309,004	\$2,495,805	\$2,615,750	\$2,677,860
52.10.3029	Sales Tax Transfers	(302,067)	(332,405)	(391,198)	(423,480)	(442,320)
52.10.3041	Roadway-Residential Tax	8,563	—	—	—	—
52.10.3042	Roadway-Commercial Tax	8,390	—	—	—	—
52.10.3043	Roadway-Industrial Tax	15,781	—	—	—	—
52.50.3301	Interest Earnings	808	750	2,875	2,981	—
52.70.3791	Miscellaneous Income	—	—	—	21	—
TOTALS		<u>\$1,901,433</u>	<u>\$1,977,349</u>	<u>\$2,107,482</u>	<u>\$2,195,272</u>	<u>\$2,235,540</u>
EXPENDITURES						
52.60.420.14.5577	Mowing Contract	\$ —	\$ —	\$ 67,025	\$ 70,340	\$ 77,280
52.60.420.14.5583	Parks Maint-Landscaping	5,702	6,564	19,751	15,690	15,930
52.60.420.42.5996	Interfund Transfer-Parks	5,000	5,000	10,500	10,820	11,150
52.70.611.08.5311	Legal Fees	1,482	—	—	—	—
52.70.611.24.6001	Principal Payments	1,510,000	—	—	—	—
52.70.611.24.6011	Bond Interest	207,560	—	—	—	—
52.70.611.24.6021	Debt Service Fees	213	213	213	—	—
52.70.626.38.5862	MoDOT Flintlock Payback	—	—	513,588	513,588	513,600
52.75.607.14.5501	Street Maintenance	—	—	350,000	450,000	400,000
52.80.151.08.5420	Transportation Enhancement	—	—	—	—	50,000
52.95.140.08.5420	Transportation Enhancement	1,931	—	31,860	—	—
52.95.140.42.5992	Transfer Out-General Fund	254,020	103,010	153,010	253,010	253,010
52.95.140.42.5994	Transfer Out-Eco/Devo	—	430,000	430,000	623,800	621,550
52.95.141.08.5399	KC Express Bus Service	43,220	44,477	45,812	52,281	50,650
52.96.601.24.6001	Principal - GO Bonds - SLP	—	1,385,000	195,000	200,000	205,000
52.96.601.24.6011	Interest - GO Bonds - SLP	—	157,360	126,885	120,960	114,890
TOTALS		<u>\$2,029,128</u>	<u>\$2,131,624</u>	<u>\$1,943,644</u>	<u>\$2,310,489</u>	<u>\$2,313,060</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	4,150,000
2015		—	65,355.00	65,355.00	130,710	4,150,000
2016	3.00%	30,000	65,355.00	64,905.00	160,260	4,120,000
2017	3.00%	195,000	64,905.00	61,980.00	321,885	3,925,000
2018	3.00%	200,000	61,980.00	58,980.00	320,960	3,725,000
2019	3.00%	205,000	58,980.00	55,905.00	319,885	3,520,000
2020	3.00%	275,000	55,905.00	51,780.00	382,685	3,245,000
2021	3.00%	280,000	51,780.00	47,580.00	379,360	2,965,000
2022	3.00%	290,000	47,580.00	43,230.00	380,810	2,675,000
2023	3.00%	300,000	43,230.00	38,730.00	381,960	2,375,000
2024	3.00%	305,000	38,730.00	34,155.00	377,885	2,070,000
2025	3.30%	315,000	34,155.00	28,957.50	378,112.5	1,755,000
2026	3.30%	330,000	28,957.50	23,512.50	382,470	1,425,000
2027	3.30%	340,000	23,512.50	17,902.50	381,415	1,085,000
2028	3.30%	350,000	17,902.50	12,127.50	380,030	735,000
2029	3.30%	360,000	12,127.50	6,187.50	378,315	375,000
2030	3.30%	375,000	6,187.50	—	381,187.5	—
TOTALS		\$ 4,150,000	702,784.50	676,642.50	\$ 5,529,427	

City of Liberty, Missouri
Park Sales Tax Fund
Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 478,882	\$ 300,036	\$ 127,961
Revenues			
Sales Tax	\$ 1,247,909	\$ 1,307,880	\$ 1,338,930
Sales Tax Transfers	(192,512)	(211,740)	(221,170)
Reimbursed Expense	24,720	—	—
Miscellaneous Income	—	32	—
Sale of Public Property	—	2,865	—
Total Revenues	\$ 1,080,117	\$ 1,099,037	\$ 1,117,760
Total Resources	\$ 1,558,999	\$ 1,399,073	\$ 1,245,721
Expenditures			
Park Fund Transfer-Parks	\$ 376,214	\$ 230,458	\$ 298,550
Park Fund Transfer-Community Center	158,846	247,585	152,250
Park Fund Transfer-Sports Complex	116,137	306,075	169,030
2015 Special Obligation Bond Interest	32,394	30,650	44,750
2015 Special Obligation Bond Principal	85,000	90,000	95,000
Community Center Lease Interest	10,200	5,100	—
Community Center Lease Principal	170,000	170,000	—
Financial Services	99	—	—
Trail System Maintenance	—	42,654	100,000
Trail Design	51,375	—	—
Project: LCC HVAC Replacement	1,482	—	—
Project: Natatorium Air Quality	68,581	—	—
Building Improvements	26,909	—	—
Project: Bennett Park Tennis Resurfacing	49,440	—	—
Project: Church of the Nazarene Lease - Parking	25,000	—	—
Project: Land Acquisition	—	7,180	—
Project: Outdoor Pool Liner Replacement	41,920	103,961	—
Vehicles	44,733	—	35,000
Sportsfield Equipment	633	22,549	14,500
Capital Equipment	—	14,900	—
Total Expenditures	\$ 1,258,963	\$ 1,271,112	\$ 909,080
Revenues Over/(Under) Expenditures	\$ (178,846)	\$ (172,075)	\$ 208,680
Ending Fund Balance	\$ 300,036	\$ 127,961	\$ 336,641

City of Liberty, Missouri
 Park Sales Tax Bond Fund
 Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$934,113	\$162,317	\$437,148
Revenues			
Bond Proceeds	\$ —	\$ 408,737	\$ —
Interest	6,763	2,840	—
Total Revenues	\$ 6,763	\$ 411,577	\$ —
Expenditures			
SO Projects:			
FBSC Improvements	\$ 212,250	\$ 35,319	\$ —
Soccer Venue Improvements	216,811	—	—
Stocksdale Park Restroom	146,022	—	—
Sprayground Replacement	203,476	92,690	400,000
Cost of Issuance	—	8,737	—
Total Expenditures	\$ 778,559	\$ 136,746	\$ 400,000
Proceeds Favorable/(Unfavorable) to Expenditures	\$ (771,796)	\$ 274,831	\$ (400,000)
Ending Fund Balance	\$ 162,317	\$ 437,148	\$ 37,148

YEAR 2019 BUDGET DETAIL

PARK SALES TAX FUND

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
54.10.3027	Parks Sales Tax	\$1,091,505	\$1,144,477	\$1,247,909	\$1,307,880	\$1,338,930
54.10.3029	Sales Tax Transfers	(147,945)	(163,115)	(192,512)	(211,740)	(221,170)
54.30.3131	Parks LWCF Grant - DNR	—	58,500	—	—	—
54.30.3144	Healthy Communities	15,000	—	—	—	—
54.50.3301	Interest Earnings	2,706	8,062	6,763	2,840	—
54.70.3641	Sales of Public Property	10,750	5,000	—	2,865	—
54.70.3661	Reimbursed Expense - Gen	—	—	24,720	—	—
54.70.3791	Miscellaneous Income	—	—	—	32	—
54.70.3794	Bond Proceeds	1,395,000	—	—	408,737	—
54.70.3799	Bond Premium	8,285	—	—	—	—
54.80.3803	Transfers In - Parks Developer	2,750	—	—	—	—
TOTALS		\$2,378,051	\$1,052,924	\$1,086,880	\$1,510,614	\$1,117,760
EXPENDITURES						
54.60.415.08.5322	Healthy Communities Project	25,000	—	—	—	—
54.60.415.08.5323	Project Planning Fees	39,000	—	—	—	—
54.60.415.14.5581	Project: LCC Hvac	—	—	1,482	—	—
54.60.415.24.6008	SO Bond - Principal	—	—	85,000	90,000	95,000
54.60.415.24.6018	SO Bond - Interest	—	—	32,394	30,650	44,750
54.60.415.24.6024	Bond Cost of Issuance	19,949	—	—	—	—
54.60.415.42.5996	Interfund Transfer-Parks	173,918	189,433	376,214	230,458	298,550
54.60.415.36.7511	Project: Bennett Park Tennis	—	—	49,440	—	—
54.60.415.36.7330	Project: Church of the	—	—	25,000	—	—
54.60.415.36.7340	Project: Outdoor Pool Liner	—	—	41,920	103,961	—
54.60.415.36.7341	Project: Natatorium Air Quality	—	—	68,581	—	—
56.60.415.36.7402	Building Improvements	—	—	26,909	—	—
54.60.415.42.5997	Interfund Transfer-Community	429,856	137,228	158,846	247,585	152,250
54.60.415.42.5998	Interfund Transfer-Sports	—	184,616	116,137	306,075	169,030
54.60.419.36.7201	Capital Equipment-	—	56,177	—	14,900	—
54.60.420.14.5575	Maintenance Trails & Roads	128,420	41,755	—	42,654	100,000
54.60.420.36.7101	Vehicles	27,570	—	44,733	—	35,000
54.60.420.36.7312	Trail Design and Costing	—	17,125	51,375	—	—
54.60.436.36.7301	Land Acquisition	31,715	—	—	7,180	—
54.60.458.36.7201	Capital Equipment	18,621	54,301	633	22,549	14,500
54.60.458.24.6024	Cost of Issuance	—	—	—	8,737	—
54.60.460.36.7206	Theater Equipment	63,535	63,535	—	—	—
54.60.460.36.7303	Sprayground Replacement	—	—	203,476	92,690	400,000
54.60.460.36.7308	Stocksdale Park	—	12,108	146,022	—	—
54.60.460.36.7319	Fountain Bluffs - Trails	—	—	216,811	—	—
54.60.460.36.7320	FBSC Improvements	—	312,392	212,250	35,319	—
54.60.491.24.6001	Debt Service Principal	160,000	160,000	170,000	170,000	—
54.60.491.24.6011	Debt Service Interest	19,800	15,000	10,200	5,100	—
54.60.491.24.6021	Debt Service Fees	99	99	99	—	—
54.60.491.36.7402	Community Center Bldg	70,200	—	—	—	—
54.96.601.24.6008	2015 Special Obligation Bond	—	80,000	—	—	—
54.96.601.24.6018	2015 Special Obligation Bond	—	34,237	—	—	—
TOTALS		\$1,207,683	\$1,358,006	\$2,037,522	\$1,407,858	\$1,309,080

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	2.00%	80,000	17,615.46	16,621.88	114,237.34	1,315,000
2017	2.00%	85,000	16,621.88	15,771.88	117,393.76	1,230,000
2018	2.00%	90,000	15,771.88	14,871.88	120,643.76	1,140,000
2019	2.00%	90,000	14,871.88	13,971.88	118,843.76	1,050,000
2020	2.00%	90,000	13,971.88	13,071.88	117,043.76	960,000
2021	2.00%	90,000	13,071.88	12,171.88	115,243.76	870,000
2022	2.00%	90,000	12,171.88	11,271.88	113,443.76	780,000
2023	2.13%	85,000	11,271.88	10,368.76	106,640.64	695,000
2024	2.38%	85,000	10,368.76	9,359.38	104,728.14	610,000
2025	2.50%	85,000	9,359.38	8,296.88	102,656.26	525,000
2026	3.00%	65,000	8,296.88	7,321.88	80,618.76	460,000
2027	3.00%	65,000	7,321.88	6,346.88	78,668.76	395,000
2028	3.00%	65,000	6,346.88	5,371.88	76,718.76	330,000
2029	3.00%	70,000	5,371.88	4,321.88	79,693.76	260,000
2030	3.13%	75,000	4,321.88	3,150	82,471.88	185,000
2031	3.25%	35,000	3,150	2,581.25	40,731.25	150,000
2032	3.38%	35,000	2,581.25	1,990.63	39,571.88	115,000
2033	3.38%	35,000	1,990.63	1,400	38,390.63	80,000
2034	3.50%	40,000	1,400	700	42,100	40,000
2035	3.50%	40,000	700	—	40,700	—
TOTALS		\$ 1,395,000	\$ 176,578.04	\$ 158,962.58	\$1,730,540.62	

City of Liberty, Missouri

Special Obligation Bonds

Series 2018

Amount Issued: \$395,000

Date Issued: November 27, 2018

Purpose: Park Maintenance Bldg

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2018						\$ 395,000
2019	5.00%	5,000	6,798.99	7,821.88	19,620.87	390,000
2020	5.00%	15,000	7,821.88	7,446.88	30,268.76	375,000
2021	5.00%	15,000	7,446.88	7,071.88	29,518.76	360,000
2022	5.00%	15,000	7,071.88	6,696.88	28,768.76	345,000
2023	5.00%	15,000	6,696.88	6,321.88	28,018.76	330,000
2024	5.00%	15,000	6,321.88	5,946.88	27,268.76	315,000
2025	5.00%	20,000	5,946.88	5,446.88	31,393.76	295,000
2026	5.00%	20,000	5,446.88	4,946.88	30,393.76	275,000
2027	3.00%	20,000	4,946.88	4,646.88	29,593.76	255,000
2028	3.00%	20,000	4,646.88	4,346.88	28,993.76	235,000
2029	3.13%	20,000	4,346.88	4,034.38	28,381.26	215,000
2030	3.25%	20,000	4,034.38	3,709.38	27,743.76	195,000
2031	3.50%	20,000	3,709.38	3,359.38	27,068.76	175,000
2032	3.50%	25,000	3,359.38	2,921.88	31,281.26	150,000
2033	3.63%	25,000	2,921.88	2,468.75	30,390.63	125,000
2034	3.75%	25,000	2,468.75	2,000	29,468.75	100,000
2035	4.00%	25,000	2,000	1,500	28,500	75,000
2036	4.00%	25,000	1,500	1,000	27,500	50,000
2037	4.00%	25,000	1,000	500	26,500	25,000
2038	4.00%	25,000	500	—	25,500	—
TOTALS		\$ 395,000	\$ 88,986.56	\$ 82,187.57	\$ 566,174.13	

City of Liberty, Missouri
Economic Development Fund
Fiscal Year 2019

	<u>2017 Actual</u>	<u>2018 Forecast</u>	<u>2019 Budget</u>
Beginning Fund Balance	\$ 1,138,246	\$ 1,293,360	\$ 1,676,594
Revenues			
Eco/Dev Sales Tax	\$ 1,870,032	\$ 1,933,960	\$ 2,008,400
Interest Earnings	489	12	—
Transfers In	430,000	623,800	621,550
Total Revenues	<u>\$ 2,300,521</u>	<u>\$ 2,557,772</u>	<u>\$ 2,629,950</u>
Total Resources	<u>\$ 3,438,767</u>	<u>\$ 3,851,132</u>	<u>\$ 4,306,544</u>
Expenditures			
LEDC			
Health Insurance	\$ 5,381	\$ 5,764	\$ 6,390
Health Savings Account (HSA)	—	—	1,200
Dental Insurance	407	424	460
Vision Insurance	56	86	90
Social Security	—	46	90
Partnership-Community Growth	55,000	60,000	60,000
Total LEDC Expenditures	<u>\$ 60,844</u>	<u>\$ 66,320</u>	<u>\$ 68,230</u>
Eco/Devo Administrative Expenditures			
Salary	\$ 78,557	\$ 84,432	\$ 86,970
Opt Out	292	3,500	3,500
Health Savings Account (HSA)	899	899	—
Social Security	5,996	6,726	6,920
Lagers	7,491	8,793	8,590
Workers Comp	117	203	210
Health Insurance	6,199	—	—
Life Insurance	17	18	20
Dental Insurance	344	—	—
Vision Insurance	65	—	—
Disability Insurance	45	48	50
Other Fees	45,651	84,867	140,720
Total Eco/Devo Administrative Exped.	<u>\$ 145,673</u>	<u>\$ 189,486</u>	<u>\$ 246,980</u>
Other Eco/Devo Expenditures			
Part-Time	\$ 10,170	\$ —	\$ —
Social Security	778	—	—
Liability Insurance	—	1,244	1,320
Debt Service Fees	636	—	—
Total Other Eco/Devo Expenditures	<u>11,584</u>	<u>1,244</u>	<u>1,320</u>
Debt Service Expenditures			
GO Bond Principal-SLP	\$ 485,000	\$ 500,000	\$ 515,000
GO Bond Interest-SLP	403,963	381,838	361,540
SO Bond Principal-SLP	425,000	430,000	440,000
SO Bond Interest-SLP	274,987	266,440	257,740
SO Bond Principal-Downtown	205,000	210,000	215,000
SO Bond Interest-Downtown	133,356	129,210	124,960
SO Bond Principal - Kansas St	—	—	100,000
SO Bond Interest - Kansas St	—	—	146,420
Total Debt Service	<u>\$ 1,927,306</u>	<u>\$ 1,917,488</u>	<u>\$ 2,160,660</u>
Total Expenditures	<u>\$ 2,145,407</u>	<u>\$ 2,174,538</u>	<u>\$ 2,477,190</u>
Revenue Over(Under) Expenditures	<u>\$ 155,114</u>	<u>\$ 383,234</u>	<u>\$ 152,760</u>
Ending Fund Balance	<u>\$ 1,293,360</u>	<u>\$ 1,676,594</u>	<u>\$ 1,829,354</u>

City of Liberty, Missouri
Economic Development Bond Fund
Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 24,701,140	\$ 13,187,054	\$ —
Revenues			
Bond Proceeds	\$ —	\$ 3,457,762	\$ —
Developer Contributions	—	23,890	—
Interest	178,898	189,138	—
Transfers In	—	2,200,000	—
Total Bond Revenues	\$ 178,898	\$ 5,870,790	\$ —
Expenditures			
South Liberty Parkway	\$ 8,903,204	\$ 13,207,864	\$ —
Downtown	1,824,680	310,697	—
Kansas Street	965,100	3,370,620	—
I35 Bridge/M152 Bridge Project	—	1,500,000	—
Project Contingencies	—	593,573	—
Cost of Issuance	—	75,090	—
Total Bond Expenditures	\$ 11,692,984	\$ 19,057,844	\$ —
Proceeds Favorable/(Unfavorable) to Expenditures	\$ (11,514,086)	\$ (13,187,054)	\$ —
Ending Fund Balance	\$ 13,187,054	\$ —	\$ —

YEAR 2019 BUDGET DETAIL
ECONOMIC DEVELOPMENT FUND

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
56.10.3026	Sales Taxes	\$ 1,260,422	\$ 1,728,673	\$ 1,870,032	\$ 1,933,960	\$ 2,008,400
56.50.3301	Interest Earnings	2,410	11,533	489	12	—
56.50.3302	Interest Earnings-Reserve	20,607	—	—	—	—
56.50.3311	Interest Earnings	—	142,078	178,898	189,138	—
56.70.3679	Developer Contributions	—	—	—	23,890	—
56.70.3794	Bond Proceeds	28,545,000	—	—	3,457,762	—
56.70.3799	Bond Premium	416,550	—	—	—	—
56.80.3809	Transfers In	—	2,471,627	—	2,200,000	—
56.80.3810	Transfers In	—	430,000	430,000	623,800	621,550
TOTALS		<u>\$30,244,989</u>	<u>\$ 4,783,911</u>	<u>\$ 2,479,419</u>	<u>\$ 8,428,562</u>	<u>\$ 2,629,950</u>

EXPENDITURES

Eco/Devo Administrative Expenditures

56.20.001.02.4001	Salary	\$ —	\$ —	\$ 78,557	\$ 84,432	\$ 86,970
56.20.001.02.4015	Opt Out	—	—	292	3,500	3,500
56.20.001.02.4018	Health Savings (HSA)	—	—	899	899	—
56.20.001.02.4101	Social Security	—	—	5,996	6,726	6,920
56.20.001.02.4102	Lagers	—	—	7,491	8,793	8,590
56.20.001.02.4104	Workers Comp	—	—	117	203	210
56.20.001.02.4105	Health Insurance	—	—	6,199	—	—
56.20.001.02.4106	Life Insurance	—	—	17	18	20
56.20.001.02.4107	Dental Insurance	—	—	344	—	—
56.20.001.02.4112	Vision Insurance	—	—	65	—	—
56.20.001.02.4116	Disability Insurance	—	—	45	48	50
56.20.001.08.5365	Other Misc Fees	—	—	33,213	84,867	140,720
56.20.001.08.5822	Partnership - Community	—	—	55,000	60,000	60,000
56.20.001.16.5715	Liability	—	—	—	1,244	1,320
56.70.201.02.4001	Salary	—	66,356	—	—	—
56.40.514.02.4002	Part-Time	—	9,458	10,170	—	—
56.40.514.02.4101	Social Security	—	724	778	—	—
Total Eco/Devo Administrative Expenditures		<u>\$ —</u>	<u>\$ 76,538</u>	<u>\$ 199,183</u>	<u>\$ 250,730</u>	<u>\$ 308,300</u>

Eco/Devo South Liberty Parkway Phase II Expenditure

56.96.601.24.6001	GOB Principal-SLP	\$ —	\$ 470,000	\$ 485,000	\$ 500,000	\$ 515,000
56.96.601.24.6002	SOB Principal-SLP	—	415,000	425,000	430,000	440,000
56.96.601.24.6011	GOB Interest-SLP	—	432,722	403,963	381,838	361,540
56.96.601.24.6012	SOB Principal-SLP	—	284,985	274,987	266,440	257,740
56.70.622.24.6021	Debt Service Fees	—	—	636	—	—
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 Bd	285,750	—	—	1,197,943	—
56.70.622.36.7510	Const Contract-SLP Bd	7,850	3,108,124	8,903,204	12,003,421	—
56.70.622.38.5989	Misc Exp-SLP Bond	28,156	74,970	—	6,500	—
Total Eco/Devo South Liberty Parkway Phase II		<u>\$ 459,751</u>	<u>\$ 4,785,801</u>	<u>\$10,492,790</u>	<u>\$14,786,142</u>	<u>\$ 1,574,280</u>

Eco/Devo Projects Program Expenditures											
56.70.630.02.4001	Salary	\$	—	\$	79,584	\$ —	\$ —	\$ —			
56.70.630.02.4018	Health Savings Acct		—		—			1,200			
56.70.630.02.4101	Social Security		—		6,058		46	90			
56.70.630.02.4102	Lagers		—		6,844		—	—			
56.70.630.02.4105	Health Insurance-LEDC		12,770		20,686	5,381	5,764	6,390			
56.70.630.02.4106	Life Insurance		—		23	—	—	—			
56.70.630.02.4107	Dental Insurance-LEDC		360		941	407	424	460			
56.70.630.02.4112	Vision Insurance-LEDC		220		277	56	86	90			
56.70.630.02.4116	Disability Insurance		—		59	—	—	—			
56.70.630.08.5365	Other Eco/Dev Fees		24,548		78,649	12,438	—	—			
56.70.630.24.6024	Cost of Issuance		316,302		636	—	75,090	—			
56.70.630.36.7510	Construction Contract		154,246		—	—	—	—			
56.70.630.38.5822	Partnership-Community		55,000		55,000	—	—	—			
56.70.630.38.5989	Miscellaneous Expenses		25,828		1,729	—	—	—			
Total Eco/Devo Projects Program Expenditures		\$	589,274	\$	250,486	\$	18,282	\$	81,410	\$	8,230

Eco/Devo Downtown Reconstruction Expenditures											
56.70.631.14.5501	Overlay Program		—		—	101,931	—	—			
56.70.631.24.6001	GOB Principal-Downtown		—		—	—	—	—			
56.70.631.24.6011	GOB Interest-Downtown		—		—	—	—	—			
56.96.601.24.6008	SOB Principal - Downtown		—	200,000	205,000	210,000	215,000	215,000			
56.96.601.24.6009	SOB Principal - Kansas St		—	—	—	—	—	100,000			
56.96.601.24.6018	SOB Interest - Downtown		—	138,181	133,356	129,210	124,960	124,960			
56.96.601.24.6019	SOB Interest - Kansas St		—	—	—	—	—	146,420			
56.70.631.36.7501	Engineer Design-Down		—	3,283	565	—	—	—			
56.70.631.36.7504	Proj Testing Fees-Down		—	—	—	—	—	—			
56.70.631.36.7510	Construction Contract-DT		—	2,686,206	1,722,183	310,697	—	—			
56.76.613.36.7501	Engineering Design		—	—	950,100	—	—	—			
56.76.613.36.7504	M-152/I-35/Kansas Corr		—	—	15,000	—	—	—			
56.76.613.36.7515	Project Contingencies		—	—	—	593,573	—	—			
56.76.613.36.7523	I35/M152 Bridge-City Mtch		—	—	—	1,500,000	—	—			
56.76.613.36.7524	Ks St/M291 Project		—	—	—	3,370,620	—	—			
Total Eco Devo Downtown Reconstruction		\$	—	\$	3,027,670	\$	3,128,135	\$	6,114,100	\$	586,380

TOTALS		\$	1,049,024	\$	8,140,491	\$	13,838,388	\$	21,232,382	\$	2,477,190
--------	--	----	-----------	----	-----------	----	------------	----	------------	----	-----------

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	5.00%	470,000	224,678.06	208,043.75	902,721.81	12,515,000
2017	5.00%	485,000	208,043.75	195,918.75	888,962.50	12,030,000
2018	4.00%	500,000	195,918.75	185,918.75	881,837.50	11,530,000
2019	4.00%	515,000	185,918.75	175,618.75	876,537.50	11,015,000
2020	3.00%	530,000	175,618.75	167,668.75	873,287.50	10,485,000
2021	3.00%	550,000	167,668.75	159,418.75	877,087.50	9,935,000
2022	3.50%	565,000	159,418.75	149,531.25	873,950.00	9,370,000
2023	2.00%	585,000	149,531.25	143,681.25	878,212.50	8,785,000
2024	3.50%	600,000	143,681.25	133,181.25	876,862.50	8,185,000
2025	3.00%	620,000	133,181.25	123,881.25	877,062.50	7,565,000
2026	3.00%	640,000	123,881.25	114,281.25	878,162.50	6,925,000
2027	4.00%	660,000	114,281.25	101,081.25	875,362.50	6,265,000
2028	4.00%	685,000	101,081.25	87,381.25	873,462.50	5,580,000
2029	3.00%	710,000	87,381.25	76,731.25	874,112.50	4,870,000
2030	3.00%	735,000	76,731.25	65,706.25	877,437.50	4,135,000
2031	3.13%	760,000	65,706.25	53,831.25	879,537.50	3,375,000
2032	3.13%	795,000	53,831.25	41,409.38	890,240.63	2,580,000
2033	3.13%	825,000	41,409.38	28,518.75	894,928.13	1,755,000
2034	3.25%	860,000	28,518.75	14,543.75	903,062.50	895,000
2035	3.25%	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	2.00%	200,000	70,477.60	67,703.13	338,180.73	4,880,000
2017	2.00%	205,000	67,703.13	65,653.13	338,356.26	4,675,000
2018	2.00%	210,000	65,653.13	63,553.13	339,206.26	4,465,000
2019	2.00%	215,000	63,553.13	61,403.13	339,956.26	4,250,000
2020	2.00%	220,000	61,403.13	59,203.13	340,606.26	4,030,000
2021	2.00%	220,000	59,203.13	57,003.13	336,206.26	3,810,000
2022	2.00%	225,000	57,003.13	54,753.13	336,756.26	3,585,000
2023	2.13%	230,000	54,753.13	52,309.38	337,062.51	3,355,000
2024	2.38%	235,000	52,309.38	49,518.75	336,828.13	3,120,000
2025	2.50%	240,000	49,518.75	46,518.75	336,037.50	2,880,000
2026	3.00%	250,000	46,518.75	42,768.75	339,287.50	2,630,000
2027	3.00%	255,000	42,768.75	38,943.75	336,712.50	2,375,000
2028	3.00%	265,000	38,943.75	34,968.75	338,912.50	2,110,000
2029	3.00%	275,000	34,968.75	30,843.75	340,812.50	1,835,000
2030	3.13%	280,000	30,843.75	26,468.75	337,312.50	1,555,000
2031	3.25%	290,000	26,468.75	21,756.25	338,225.00	1,265,000
2032	3.38%	300,000	21,756.25	16,693.75	338,450.00	965,000
2033	3.38%	310,000	16,693.75	11,462.50	338,156.25	655,000
2034	3.50%	320,000	11,462.50	5,862.50	337,325.00	335,000
2035	3.50%	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
Special Obligation Bonds
Series 2015

Amount Issued: \$4,017,564

Date Issued: November 27, 2018

Purpose: Kansas Street Corridor

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2018						\$ 4,017,564
2019	5.00%	95,322	70,330.25	79,821.14	245,473.39	3,922,242
2020	5.00%	227,709	79,821.14	74,128.43	381,658.57	3,694,533
2021	5.00%	239,773	74,128.43	68,134.10	382,035.53	3,454,760
2022	5.00%	249,773	68,134.10	61,889.77	379,796.87	3,204,987
2023	5.00%	261,838	61,889.77	55,343.83	379,071.60	2,943,149
2024	5.00%	276,838	55,343.83	48,422.89	380,604.72	2,666,311
2025	5.00%	288,902	48,422.89	41,200.34	378,525.23	2,377,409
2026	5.00%	305,966	41,200.34	33,551.18	380,717.52	2,071,443
2027	3.00%	323,031	33,551.18	28,705.71	385,287.89	1,748,412
2028	3.00%	328,031	28,705.71	23,785.25	380,521.96	1,420,381
2029	3.13%	338,031	23,785.25	18,503.51	380,319.76	1,082,350
2030	3.25%	350,095	18,503.51	12,814.46	381,412.97	732,255
2031	3.50%	360,095	12,814.46	6,512.80	379,422.26	372,160
2032	3.50%	372,160	6,512.80	—	378,672.80	—
TOTALS		\$ 4,017,564	\$ 623,143.66	\$ 552,813.41	\$ 5,193,521.07	

City of Liberty, Missouri
 Capital Construction Bond Fund
 Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ —	\$ —	\$ —
Revenues			
Liberty Drive Funding	\$ —	\$ —	\$ —
Interest	—	—	—
Total Revenues	\$ —	\$ —	\$ —
Total Resources	\$ —	\$ —	\$ —
Expenditures			
Liberty Drive Engineering	\$ —	\$ —	\$ —
Liberty Drive Construction	—	—	—
Franklin Construction	—	—	—
Project Contingencies	—	—	—
Interfund Transfers	—	—	—
Total Expenditures	\$ —	\$ —	\$ —
Revenue Favorable/(Unfavorable) to Expenditures	\$ —	\$ —	\$ —
Ending Fund Balance	\$ —	\$ —	\$ —

YEAR 2019 BUDGET DETAIL
CAPITAL CONSTRUCTION BOND FUND

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
57.25.3097	STP Grant Funding	\$ 220,192	\$ —	\$ —	\$ —	\$ —
57.50.3301	Interest Earnings	10,031	13,193	—	—	—
TOTALS		<u>\$ 230,223</u>	<u>\$ 13,193</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
EXPENDITURES						
57.76.609.36.7501	Engineering Design-Liberty Drive	3,687	—	—	—	—
57.76.609.36.7510	Construction Contract-Liberty Drive	1,013,192	—	—	—	—
57.76.609.36.7515	Project Contingencies	—	—	—	—	—
57.79.604.36.7510	Construction Contract-Franklin St	31,438	—	—	—	—
57.95.140.42.5993	Interfund Transfers-Eco/Devo	—	2,471,627	—	—	—
TOTALS		<u>\$1,048,317</u>	<u>\$2,471,627</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

City of Liberty, Missouri
Special Obligation Bonds
Series 2018

Amount Issued: \$314,061

Date Issued: November 27, 2018

Purpose: Street & Contingency

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2018						\$ 314,061
2019	5.00%	8,053	5,503.12	6,230.90	19,787.02	306,008
2020	5.00%	17,716	6,230.90	5,787.98	29,734.88	288,292
2021	5.00%	19,327	5,787.98	5,304.81	30,419.79	268,965
2022	5.00%	19,327	5,304.81	4,821.64	29,453.45	249,638
2023	5.00%	20,937	4,821.64	4,298.21	30,056.85	228,701
2024	5.00%	20,937	4,298.21	3,774.77	29,009.98	207,764
2025	5.00%	22,548	3,774.77	3,211.07	29,533.84	185,216
2026	5.00%	24,159	3,211.07	2,607.11	29,977.18	161,057
2027	5.00%	25,769	2,607.11	2,220.58	30,596.69	135,288
2028	3.00%	25,769	2,220.58	1,834.04	29,823.62	109,519
2029	3.13%	25,769	1,834.04	1,431.40	29,034.44	83,750
2030	3.25%	27,380	1,431.40	986.48	29,797.88	56,370
2031	3.50%	27,380	986.48	507.32	28,873.8	28,990
2032	3.50%	28,990	507.32	—	29,497.32	—
TOTALS		<u>\$ 314,061</u>	<u>\$ 48,519.43</u>	<u>\$ 43,016.31</u>	<u>\$ 405,596.74</u>	

City of Liberty, Missouri
Fire Sales Tax Fund
Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 1,136,632	\$ 3,932,372	\$ 1,446,057
Revenues			
Sales Taxes	\$ 1,247,909	\$ 1,307,880	\$ 1,338,930
Sales Tax Transfers	(192,512)	(211,740)	(221,170)
Interest	14,148	34,919	800
Sale of Public Property	1,000	197,689	5,000
Miscellaneous Income	49,817	49,817	220,820
Bond Proceeds	3,119,000	—	—
Total Revenues	\$ 4,239,362	\$ 1,378,565	\$ 1,344,380
Total Resources	\$ 5,375,994	\$ 5,310,937	\$ 2,790,437
Expenditures			
Building Maintenance	\$ —	\$ 25,654	\$ 24,300
Minor Equipment	—	—	15,500
Financial Services	—	—	95,000
Lease Principal-Vehicles	209,000	214,000	218,000
Lease Interest-Vehicles	31,296	27,094	22,800
Lease Principal - 2017 Amb	—	125,223	171,890
Lease Interest - 2017 Amb	—	16,679	23,280
Vehicles-Pumpers	—	—	50,360
Ambulance Purchase	—	1,000,128	—
Capital Equipment	222,256	73,736	50,000
Computer Equipment	—	—	61,400
Construction	374,498	1,625,885	110,000
Lease Principal-Construction	66,000	235,777	301,130
Lease Interest-Construction	9,829	53,354	63,710
Transfers Out-General Fund	336,510	336,500	315,000
Cost of Issuance	30,699	—	—
SO Bond Principal - Pumper	114,219	116,590	119,310
SO Bond Interest - Pumper	16,927	14,260	11,540
SO Bond Principal - Tanker	31,653	—	—
SO Bond Interest - Tanker	735	—	—
Total Expenditures	\$ 1,443,622	\$ 3,864,880	\$ 1,653,220
Revenues Over/(Under) Expenditures	\$ 2,795,740	\$ (2,486,315)	\$ (308,840)
Ending Fund Balance	\$ 3,932,372	\$ 1,446,057	\$ 1,137,217

YEAR 2019 BUDGET DETAIL

FIRE SALES TAX FUND

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
58.10.3024	Fire Sales Tax	\$1,085,019	\$1,153,962	\$1,247,909	\$1,307,880	\$1,338,930
58.10.3029	Sales Tax Transfers	(147,949)	(163,117)	(192,512)	(211,740)	(221,170)
58.50.3301	Interest Earnings	4,407	6,340	14,148	34,919	800
58.70.3641	Sale of Public Property	55,000	182,500	1,000	197,689	5,000
58.70.3791	Miscellaneous Income	30,000	6,735	49,817	49,817	220,820
58.70.3794	Bond Proceeds	—	—	3,119,000	—	—
TOTALS		<u>\$1,026,477</u>	<u>\$1,186,420</u>	<u>\$4,239,362</u>	<u>\$1,378,565</u>	<u>\$1,344,380</u>
EXPENDITURES						
58.50.325.14.5571	Building Maintenance	\$ 52,857	\$ 314	\$ —	\$ 25,654	\$ 24,300
58.50.325.08.5346	Financial Services	—	—	—	—	95,000
58.50.325.18.5601	Minor Equipment	10,664	24,772	—	—	15,500
58.50.325.24.6001	Principal-Aerial Fire Truck	109,073	114,221	114,219	116,590	119,310
58.50.325.24.6002	Principal-Tanker Truck	30,227	30,932	31,653	—	—
58.50.325.24.6003	Lease Principal-Constr. Lease	50,000	64,000	66,000	235,777	301,130
58.50.325.24.6006	Lease Principal-Amb 2011	81,631	84,098	—	—	—
58.50.325.24.6007	Lease Principal - Amb 2017	—	—	—	125,223	171,890
58.50.325.24.6009	Lease Principal-Pumpers	159,000	205,000	209,000	214,000	218,000
58.50.325.24.6011	Interest-Aerial Fire Truck	22,071	16,923	16,927	14,260	11,540
58.50.325.24.6012	Interest-Tanker Truck	2,164	1,459	735	—	—
58.50.325.24.6013	Lease Interest-Construction	9,494	11,115	9,829	53,354	63,710
58.50.325.24.6016	Lease Interest-Amb 2011	4,360	1,892	—	—	—
58.50.325.24.6017	Lease Interest - Amb 2017	—	—	—	16,679	23,280
58.50.325.24.6019	Lease Interest-Pumpers 2014	30,246	35,416	31,296	27,094	22,800
58.50.325.24.6024	Cost of Issuance	—	—	30,699	—	—
58.50.325.36.7101	Vehicles	1,906,893	82,353	—	—	50,360
58.50.325.36.7103	2017 Ambulance Purchase	—	—	—	1,000,128	—
58.50.325.36.7201	Capital Equipment	17,998	205,421	222,256	73,736	50,000
58.50.325.36.7202	Computer Equipment	—	—	—	—	61,400
58.50.325.36.7510	Construction Contract	598,111	845	374,498	1,625,885	110,000
58.50.325.42.5990	Transfer Out-General Fund	285,000	336,510	336,510	336,500	315,000
TOTALS		<u>\$3,369,789</u>	<u>\$1,215,271</u>	<u>\$1,443,622</u>	<u>\$3,864,880</u>	<u>\$1,653,220</u>

City of Liberty, Missouri
Special Obligation Bonds
Series 2012

Amount Issued: \$1,157,104.39

Date Issued: August 30, 2012

Purpose: Aerial Fire Truck

Year	Interest Rate	August 1		Total Payment	Bond Balance
		Principal	Interest		
2012					\$ 1,157,104.39
2013	2.33%	104,158.26	26,983.67	131,141.93	1,052,946.13
2014	2.33%	106,587.24	24,554.70	131,141.94	946,358.89
2015	2.33%	109,072.85	22,069.09	131,141.94	837,286.04
2016	2.33%	111,616.43	19,525.51	131,141.94	725,669.61
2017	2.33%	114,219.32	16,922.62	131,141.94	611,450.29
2018	2.33%	116,589.27	14,259.02	130,848.29	494,861.02
2019	2.33%	119,308.28	11,540.16	130,848.44	375,552.74
2020	2.33%	122,309.67	8,757.89	131,067.56	253,243.07
2021	2.33%	125,162.07	5,905.63	131,067.70	128,081.00
2022	2.33%	128,081.00	2,986.85	131,067.85	—
TOTALS		<u>\$1,157,104.39</u>	<u>\$ 153,505.14</u>	<u>\$1,310,609.53</u>	

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	19,306.05	1,762,000
2016	2.01%	17,708.10	205,000	17,708.10	1,557,000
2017	2.01%	15,647.85	209,000	15,647.85	1,348,000
2018	2.01%	13,547.40	214,000	13,547.40	1,134,000
2019	2.01%	11,396.70	218,000	11,396.70	916,000
2020	2.01%	9,205.80	222,000	9,205.80	694,000
2021	2.01%	6,974.70	227,000	6,974.70	467,000
2022	2.01%	4,693.35	231,000	4,693.35	236,000
2023	2.01%	2,371.80	236,000	2,371.80	—
		<u>\$ 92,485.80</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	6,060.15	59,494.24
2016	2.01%	5,557.65	64,000	5,557.65	75,115.30
2017	2.01%	4,914.45	66,000	4,914.45	75,828.90
2018	2.01%	4,251.15	67,000	4,251.15	75,502.30
2019	2.01%	3,577.80	68,000	3,577.80	75,155.60
2020	2.01%	2,894.40	70,000	2,894.40	75,788.80
2021	2.01%	2,190.90	71,000	2,190.90	75,381.80
2022	2.01%	1,477.35	73,000	1,477.35	75,954.70
2023	2.01%	743.70	74,000	743.70	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
Debt Service Schedule
Special Obligation Bond

Cost of Asset: \$2,273,538.35

Date Purchased: December 7, 2017

Purpose: Fire Burn Tower/Fire Station 1 and 3 Improvements

Period Ending	Coupon	Principal	Interest	Total Payment	Remaining Principal
3/1/2018		—	14,058.04	14,058.04	\$ 2,273,538.35
9/1/2018	2.65%	168,776.73	30,793.81	199,570.54	2,104,761.62
3/1/2019		—	28,043.02	28,043.02	
9/1/2019	2.65%	233,124.93	28,507.82	261,632.75	1,871,636.69
3/1/2020		—	25,074.73	25,074.73	
9/1/2020	2.65%	239,032.67	25,350.28	264,382.95	1,632,604.02
3/1/2021		—	21,752.18	21,752.18	
9/1/2021	2.65%	245,848.14	22,112.72	267,960.86	1,386,755.88
3/1/2022		—	18,476.60	18,476.60	
9/1/2022	2.65%	251,755.88	18,782.84	270,538.72	1,135,000.00
3/1/2023			15,122.30	15,122.30	
9/1/2023	2.65%	215,000.00	15,372.94	230,372.94	920,000.00
3/1/2024			12,325.44	12,325.44	
9/1/2024	2.65%	220,000.00	12,460.89	232,460.89	700,000.00
3/1/2025			9,326.53	9,326.53	
9/1/2025	2.65%	225,000.00	9,481.11	234,481.11	475,000.00
3/1/2026			6,328.72	6,328.72	
9/1/2026	2.65%	235,000.00	6,433.61	241,433.61	240,000.00
3/1/2027			3,197.67	3,197.67	
9/1/2027	2.65%	240,000.00	3,250.67	243,250.67	—
		<u>\$2,273,538.35</u>	<u>\$ 326,251.92</u>	<u>\$2,599,790.27</u>	

City of Liberty, Missouri
Debt Service Schedule
Special Obligation Bond

Cost of Asset: \$1,033,000

Date Purchased: December 7, 2017

Purpose: Ambulance Purchase/Station Alerting

Period Ending	Coupon	Principal	Interest	Total Payment	Remaining Balance
3/1/2018			6,387.38	6,387.38	\$ 1,033,000
9/1/2018	2.65%	153,000	13,991.41	166,991.41	880,000
3/1/2019			11,724.78	11,724.78	
9/1/2019	2.65%	210,000	11,919.11	221,919.11	670,000
3/1/2020			8,976.14	8,976.14	
9/1/2020	2.65%	215,000	9,074.78	224,074.78	455,000
3/1/2021			6,062.24	6,062.24	
9/1/2021	2.65%	225,000	6,162.72	231,162.72	230,000
3/1/2022			3,064.43	3,064.43	
9/1/2022	2.65%	230,000	3,115.22	233,115.22	—
		<u>\$ 1,033,000</u>	<u>\$ 80,478.21</u>	<u>\$1,113,478.21</u>	

City of Liberty, Missouri
Cable Reserve Fund
Fiscal Year 2019

	2017 Actual	2018 Forecast	2019 Budget
Beginning Fund Balance	\$ 33,269	\$ 33,205	\$ 28,205
Revenues			
Interest Earnings	308	310	600
Total Revenues	<u>\$ 308</u>	<u>\$ 310</u>	<u>\$ 600</u>
Total Resources	<u>\$ 33,577</u>	<u>\$ 33,515</u>	<u>\$ 28,805</u>
Expenditures			
Software Maintenance	\$ —	\$ 310	\$ —
Minor Equipment	372	5,000	7,000
Capital Equipment	—	—	26,800
Total Expenditures	<u>\$ 372</u>	<u>\$ 5,310</u>	<u>\$ 33,800</u>
Revenue Over(Under) Expenditures	<u>\$ (64)</u>	<u>\$ (5,000)</u>	<u>\$ (33,200)</u>
Ending Fund Balance	<u><u>\$ 33,205</u></u>	<u><u>\$ 28,205</u></u>	<u><u>\$ (4,995)</u></u>

YEAR 2019 BUDGET DETAIL
CABLE RESERVE FUND

Account Number	Account Name	2015	2016	2017	2018 Forecast	2019 Budget
REVENUES						
70.50.3305	Interest Earnings	\$ 146	\$ 179	\$ 308	\$ 310	\$ 600
TOTALS		<u>\$ 146</u>	<u>\$ 179</u>	<u>\$ 308</u>	<u>\$ 310</u>	<u>\$ 600</u>
EXPENDITURES						
70.20.031.14.5591	Software Maintenance	\$ 8,343	\$ 793	\$ —	\$ 310	\$ —
70.20.031.18.5601	Minor Equipment	651	771	372	5,000	7,000
70.20.031.36.7202	Capital Equipment	—	—	—	—	26,800
TOTALS		<u>\$ 8,994</u>	<u>\$ 1,564</u>	<u>\$ 372</u>	<u>\$ 5,310</u>	<u>\$ 33,800</u>

HUMAN RESOURCES

Compensation Structure
Salary Grades-2019

Position Titles	Grade s	2019 Minimum		2019 Midpoint		2019 Maximum	
		Monthly	Yearly	Monthly	Yearly	Monthly	Yearly
Animal Shelter Attendant Bus Driver-Parks Custodian-Parks	3	\$ 2,025	\$24,300	\$ 2,681	\$ 32,172	\$ 3,338	\$ 40,056
Customer Service/Office Assistant	4	2,127	25,524	2,817	33,804	3,505	42,060
Meter Service Technician-Utilities	5	2,233	26,796	2,956	35,472	3,679	44,148
Construction Worker I: Parks/PW/Utilities Building Technician Finance Technician Municipal Court Technician Maintenance Worker I: Parks/PW/Utilities Police Records Technician I Utility Worker: WP/WWTP	6	2,346	28,152	3,106	37,272	3,865	46,380
Administrative Assistant-Citywide Animal Control Officer Assistant Deputy City Clerk Athletic Field Grounds Keeper-Parks Construction Worker II: Parks/PW/Utilities Customer Care Team & Facility Supervisor HR/Administration Specialist Lead Finance Technician Lead Meter Technician-Finance Lead Theater Technician-Parks Maintenance Technician: PW/Utilities Maintenance Worker II: Parks/PW/Utilities Marketing & Special Events Coord: Admin Police Records Technician II Production/Treatment Technician I: WP/WWTP Recreation Coordinator-Parks	8	2,584	31,008	3,423	41,076	4,261	51,132
Mechanical Systems Specialist Utility Lab Technician-WP/WWTP	9	2,715	32,580	3,595	43,140	4,474	53,688
Code Enforcement Officer-Planning Accounting Specialist Horticulturist-Parks Mechanic: Parks/PW/Utilities Police Records Lead Technician Crew Chief: Parks/PW/Utilities Water Service Specialist-Utilities Production/Treatment Technician II: WP/WWTP Payroll Specialist: Finance	10	2,850	34,200	3,774	45,288	4,698	56,376
Inspector: Building/Project	11	2,993	35,916	3,963	47,556	4,931	59,172
Finance Analyst	12	3,143	37,716	4,160	49,920	5,179	62,148

IPP Coordinator: WWTP Marketing & Special Events Supervisor: Admin Operations Supervisor-Finance Recreation Manager-Park Divisions Special Projects Manager-Parks							
IS/GIS Specialist I Maintenance Supervisor: Parks/Utilities Parks Manager: Grounds & Operations Plant Manager: WP/WWTP Senior Inspector: Building/Project Crew Manager: Parks/PW/Utilities	13	3,299	39,588	4,368	52,416	5,438	65,256
Accountant Court Administrator Planner	14	3,464	41,568	4,586	55,032	5,708	68,496
GIS Specialist II	15	3,636	43,632	4,816	57,792	5,995	71,940
Facilities Supervisor: PW	16	3,819	45,828	5,056	60,672	6,293	75,516
Capital Projects Engineer Deputy City Clerk IS Specialist II Support Services Supervisor-Police	17	4,008	48,096	5,309	63,708	6,609	79,308
Accounting Manager Chief Building Official City Planner Community Development Manager Construction Manager: Water/Sewer Operations Manager: PW	18	4,210	50,520	5,575	66,900	6,940	83,280
Assistant Director: Finance/Parks/HR & Risk Mgmt IS/GIS Specialist III	19	4,420	53,040	5,854	70,248	7,286	87,432
Assistant to the City Administrator Communications & PR Manager: Admin	20	4,642	55,704	6,146	73,752	7,651	91,812
Senior IS Specialist Assistant Director-Utilities: Operations & Const.	21	4,874	58,488	6,454	77,448	8,033	96,396
City Engineer/Assistant Public Works Director Assistant Director-Utilities: Production & Treatment Economic & Business Development Manager Information Security Officer: I.S.	22	5,117	61,404	6,776	81,312	8,434	101,208
Division Fire Chief	23	5,374	64,488	7,116	85,392	8,856	106,272
Deputy Fire Chief	24	5,642	67,704	7,472	89,664	9,299	111,588
Human Resource & Risk Management Director Information Technology & Systems Director Parks & Recreation Director	25	5,924	71,088	7,845	94,140	9,763	117,156
Assistant City Administrator/Finance Director Fire Chief Planning & Development Director	27	6,533	78,396	8,649	103,788	10,764	129,168
Public Works Director Utilities Director	28	6,858	82,296	9,080	108,960	11,304	135,648

All Commissioned Police and Communications Officer and All FF/EMT through FF Captain positions listed in attached Step Plans

Compensation Structure
Salary Grades-2019
Seasonal & Temporary Positions

Position Titles	Dept.	Range Spread				
		1st Year	2nd Year	3rd Year	4th Year	5th Year & Beyond
Child Care Attendants Concession Attendants	Parks Parks	\$8.60	\$9.45	\$10.30	\$11.15	\$12.00
Field Supervisor Athletic Grounds Keeper	Parks Parks	\$9.35	\$9.85	\$10.50	\$11.25	\$12.25
Lifeguard Regular	Parks	\$9.50	\$10.35	\$11.20	\$12.05	\$12.90
Child Care Lead	Parks	\$9.60	\$10.45	\$11.30	\$12.15	\$13.00
Wellness Coach Non-Certified	Parks	\$10.00	\$10.50	\$11.00	\$11.50	\$12.00
Silver Center Techs	Parks	\$10.00	\$10.85	\$11.70	\$12.55	\$13.40
Parks Custodian Parks Landscape Assistant	Parks Parks	\$10.75	\$11.60	\$12.45	\$13.30	\$14.15
Bitty Assistant	Parks	\$11.25	\$12.10	\$12.95	\$13.80	\$14.65
Liberty Access Bus Driver	Parks	\$11.50	\$12.35	\$13.20	\$14.05	\$14.90
Gym Supervisor Complex Supervisor	Parks Parks	\$12.00	\$12.00	\$12.85	\$12.85	\$14.50
Care Team/Wendy/DD Wellness Coach Certified	Parks Parks	\$12.00	\$12.50	\$13.00	\$13.40	\$14.00
Lifeguard Morning 7a-noon Group Weekday Swim Instructor Bitty Lead	Parks Parks Parks	\$12.00	\$12.85	\$13.70	\$14.55	\$15.40
Theater Tech, non-event	Parks	\$13.00	\$13.85	\$14.70	\$15.55	\$16.64
Theater Custodian	Parks	\$14.00	\$14.00	\$14.25	\$14.25	\$14.50
Lifeguard Open 5a-7am	Parks	\$14.00	\$14.85	\$15.70	\$16.55	\$17.40
Theater Tech, event	Parks	\$16 - 20.00	\$16 - 20.00	\$16 - 20.00	\$16 - 20.00	\$16 - 20.00
Group Weekend Swim Instructor	Parks	\$18.00	\$18.85	\$19.70	\$20.55	\$21.40
Group Exercise Instructor	Parks	\$21.00	\$21.00	\$21.00	\$21.00	\$21.00
Personal Trainer	Parks	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00

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

Description	2015	2016	2017	2018	2019
ADMINISTRATION					
Administrative Assistant	—	1	—	—	—
HR/Admin Specialist	—	—	—	1	1
Animal Control Officer	2	2	2	2	2
Animal Shelter Attendant	0.5	1	1	1	1
Assistant City Administrator	1	1	1	1	1
Assistant Deputy City Clerk	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	—	—	1	1	1
Communication/Public Relations Specialist	1	1	—	—	—
Court Administrator	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Economic & Business Development Manager	1	1	1	1	1
Municipal Court Technician	2	2	2	2	2
TOTAL ADMINISTRATION	13.5	15	14	15	14
HUMAN RESOURCES					
Human Resources Coordinator	1	1	—	—	—
Director of HR & Risk Management	1	1	1	1	1
Human Resources Manager	—	—	1	—	—
Assistant Director of HR & Risk Mgmt	—	—	—	1	1
TOTAL HUMAN RESOURCES	2	2	2	2	2
FINANCE					
Accountant	1	1	1	—	1
Accounting Manager	1	1	1	2	2
Accounts Payable Specialist	—	—	1	1	1
Assistant Finance Director	1	1	1	1	1
Finance Analyst	1	1	1	1	1
Finance Director/Assistant City Administrator	1	1	1	1	1
Finance Specialist - Licensing	—	—	—	1	1
Finance Technician	4	3	3	2	2
Lead Finance Technician	—	1	—	1	1
Lead Meter Technician	1	1	1	—	—
Meter Service Technician	2	2	2	2	—
Office Supervisor	1	1	1	1	1
Payroll Specialist	1	1	1	1	1
TOTAL FINANCE	14	14	14	14	13
FIRE					
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Assistant Chief-Shift Commander	3	3	3	3	3
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	12	9	9	10	10

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

Description	2015	2016	2017	2018	2019
Firefighter/Paramedic	24	24	24	29	29
TOTAL FIRE	51.5	48.5	48.5	54.5	54.5
INFORMATION SERVICES					
GIS Specialist I	1	1	1	1	—
GIS Specialist II	—	—	—	—	1
GIS Specialist III	1	1	1	1	1
Information Technology Services Director	1	1	1	1	1
Information Security Officer	1	1	1	1	1
Information Systems Specialist I	1.5	1.5	2	2	2
Information Systems Specialist II	1	1	2	1	1
Information Systems Specialist III	1	1	—	1	1
Senior Information System Specialist	1	1	1	1	1
TOTAL INFORMATION SERVICES	8.5	8.5	8	8	8
POLICE					
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Communications Officer	9	9	9	9	9
Communications Supervisor	1	1	1	1	1
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	29	29
Police Sergeant	6	6	6	6	6
Records Technician	3	3	3	3	3
Support Services Supervisor	1	1	1	1	1
TOTAL POLICE	54.5	54.5	54.5	58.5	58.5
COMMUNITY SERVICES (AGING)					
Administrative Assistant	1	1	—	1	1
Bus Driver	1	1	1	1	1
Manager	1	1	—	—	—
Recreation Program Coordinator	1	1	3	2	2
Senior Center Technician	1	1	—	—	—
TOTAL COMMUNITY SERVICES (AGING)	5	5	4	4	4
PUBLIC WORKS					
Administrative Assistant	2	2	2	2	1
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
Public Works Mechanic	—	1	1	1	1
Project Inspector	1	1	2	2	2
Public Works Crew Chief	2	2	3	2	2
Public Works Director	1	1	1	1	1
Public Works Maintenance Worker I	4	—	—	4	4

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

Description	2015	2016	2017	2018	2019
Public Works Maintenance Worker II	6	9	8	4	4
Public Works Superintendent	1	1	1	1	1
Senior Project Inspector	1	1	—	—	—
TOTAL PUBLIC WORKS	21	21	21	20	19
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	—	—
Planning & Development Director	—	—	—	1	1
Senior Building Inspector	1	1	1	1	1
TOTAL DEVELOPMENT SERVICES	8	8	8	8	8
PARKS & RECREATION					
Assistant Parks Director	1	1	1	2	2
Athletic Fields Grounds Keeper	2	2	2	2	2
Building Maintenance Technician	1	1	1	1	1
Custodian	—	1	—	—	—
Events Coordinator	1	—	—	—	—
Special Projects Manager	—	—	—	1	1
Horticulturist	1	1	1	1	1
Lead Theater Technician	1	1	1	1	1
Theater Coordinator	—	—	—	1	1
Maintenance Supervisor	1	1	1	—	—
Marketing/Special Events Coordinator	—	1	1	1	1
Mechanic	1	1	1	1	1
Mechanical Systems Specialist	—	—	—	—	—
Office Supervisor	1	1	1	1	1
Office Assistant	1	1	—	—	—
Facility Maintenance Supervisor	1	1	2	1	1
Parks Crew Chief	1	1	1	2	2
Parks Maintenance Worker I	1	1	3	3	3
Parks Maintenance Worker II	3	3	1	1	1
Parks Manager - Operations	1	1	1	1	1
Parks and Recreation Director	1	1	1	1	1
Parks Supervisor	2	2	2	—	—
Recreation Coordinator	2	2	3	3	3
Recreation Manager	—	—	—	4	5
Senior Recreation Coordinator	3	3	3	—	—
Customer Care Team Supervisor	1	1	1	—	—
TOTAL PARKS & RECREATION	27	28	28	28	29

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

Description	2015	2016	2017	2018	2019
UTILITIES					
Utilities Manager - Collections	1	1	1	1	1
Util Collection Worker I	2	3	3	5	4
Util Collection Worker II	1	1	1	1	2
Construction Manager - Sewer	1	1	1	1	1
Construction Manager - Water	1	1	1	1	1
Util Construction Worker I	1	1	1	1	1
Util Construction Worker II	—	1	1	2	1
Utilities Manager - Distribution	1	1	1	1	1
Util Distribution Worker I	6	5	5	5	5
Util Distribution Worker II	1	2	2	2	2
Util Water Service Specialist	—	—	—	1	1
Util Meter Service Technician	—	—	—	2	2
Utilities Manager - Production	1	1	1	1	1
Util Prod/Treatment Tech I	—	—	—	10	9
Production Technician	6	6	5	—	—
WWTP - IPP Coordinator	—	—	—	1	1
Util Treatment Manager	—	1	1	1	1
Treatment Technician	—	2	4	—	—
Utilities Worker - Prod/Treatment	—	—	2	1	1
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 UTILITIES	26	31	34	41	39
TOTALS CITY-WIDE	231	235.5	236	253	249

BUDGET GLOSSARY AND GENERAL INFORMATION

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAFR - Comprehensive Annual Financial Report.

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

CAPITAL BUDGET - The appropriation of resources for capital assets.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DISBURSEMENT - The expenditures of money from an account.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GFOA - Government Finance Officers Association

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL INFORMATION

City Fund Structure

General Fund

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

Special Revenue Funds

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

Capital Projects Funds

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

Debt Service Funds

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

Enterprise Funds

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

Non-Expendable Trusts

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

Budget Process

Budget Adoption

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

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

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

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

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

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

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

Budget Basis

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

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

or Federal grants. Licenses, permits, fines and miscellaneous revenues are not recorded until received in cash because they usually are not measurable until received.

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

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

Budget Amendment Process

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

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

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

City of

Liberty
missouri

101 East Kansas Street
Liberty, Missouri 64068

www.LibertyMissouri.gov

www.facebook.com/LibertyMissouri

www.twitter.com/LibertyMissouri