

Annual Budget Report 2022



City of

Liberty
missouri

CITY OF LIBERTY, MISSOURI
FISCAL YEAR 2022 BUDGET
TABLE OF CONTENTS

Principal Elected & Appointed Officials	3
History of Liberty	4
Demographics and Statistics	6
Special Events	10
City Council Strategic Goals	13
Organizational Chart	15
Budget Message	18
Fiscal Policies	53
Revenue Detail	57
General Fund	
General Fund Summary	74
General Fund Revenues	76
General Fund Expenditures	80
City Council	81
Administration Department	82
Human Resources Department	94
Finance Department	98
Police Department	103
Fire Department	119
Parks Community Services (Aging) Department	127
Public Works Department	140
Planning & Development Department	151
Technology & Logistics Department	160
City Wide	170
Park Fund	179
Special Revenue Funds	
Fairview Cemetery Trust Fund	204
Mt. Memorial Cemetery Trust Fund	206
Frank Hughes Memorial Library Trust Fund	208
Transient Guest Tax Fund	210
Police Training Fund	212
Police Inmate Security Fund	214
Cemetery Maintenance Fund	216
Loss Control Fund	218
Public Safety Sales Tax Fund	220
TIF Funds	223
Enterprise Funds	
Utilities Department	234
Water Operating/Water Capital Funds	247
Wastewater Operating/Wastewater Capital Funds	259
Wastewater Treatment Facility Fund	271
Sanitation Fund	273
Capital Funds	
Capital Overview	277
Capital Sales Tax Fund	281
Transportation Sales Tax Fund	288
Park Sales Tax Fund	292
Economic Development Fund	297
Capital Construction Bond Fund	306
Fire Sales Tax Fund	309
Cable Reserve Fund	316
Human Resources	319
Budget Glossary & General Information	328

CITY OF LIBERTY, MISSOURI
 LIST OF PRINCIPAL ELECTED AND APPOINTED OFFICIALS
 AS OF JANUARY 1, 2022

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	Kelley Wrenn Pozel
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/Strategic Information Officer	Sara Cooke
Chief Strategic Operations Officer	Shawna Funderburk
Finance Director	Vicki McClure
Deputy City Clerk	Janet Pittman
Economic Development Director	Brandon Smith
Fire Chief	John Mills
Human Resources Director	Amy Blake
Technology and Logistics Director	Wade Thomas
Parks & Recreation Director	BJ Staab
Police Chief	James Simpson
Public Works Director	Sherri McIntyre
Utilities Director	Andy Noll
Planning & Development Director	Katherine Sharp

History of Liberty

In the early 1800s, American settlers began to arrive in the Liberty area.

By 1822, the settlement had grown to become the County seat for Clay County. Incorporated in 1829, Liberty is the second oldest incorporated town west of the Mississippi River.

The Liberty Landing was located along the Missouri River. During the 1830s, the Liberty Landing was one of several steamboat docks located along the Missouri River. As Liberty was the “jumping off” point for the frontier and westward expansionists, the Liberty Landing was a disembarking location for merchandise and early settlers for those coming from St. Louis and other points from the east. The steamboats would fire a cannon when they were several miles away from Liberty in order to give merchants and the town’s people time to reach the dock before the boat arrived. During this decade, as many as 5 “steamers” would move up the river daily and at least one would dock at the Liberty Landing.

The Liberty Jail, built in 1833, is known for its most famous prisoner, Joseph Smith, first president and prophet of the Church of Jesus Christ of the Latter-day Saints. In October 1838, Governor Lilburn Boggs ordered the arrest of Mormon prophet Joseph Smith Jr. at the far west settlement in Caldwell County. Immediately after the conclusion of the Mormon War, Smith and other Mormon leaders were incarcerated at the Liberty Jail for the winter of 1839. Although Alexander Doniphan led a force of Missouri volunteers ordered to capture the leaders, he defended Joseph Smith in trial and won him a change in venue. While en route to their new venue, Smith and his followers escaped and left Missouri for the new Mormon settlement in Nauvoo, Illinois. From the late 1840s through the 1860s, an exodus of more than 70,000 Mormons passed through on their way to their “New Zion” in Salt Lake City, Utah.

William Jewell College, one of the oldest private colleges in Missouri, was founded in 1849 with a \$10,000 donation from Dr. William Jewell of Columbia, Missouri. There was also the Liberty Female Institute (also known as the Liberty Ladies College) on the opposite side of town that provided a comparable education for women.

The Clay County Savings Bank was the site of the first successful daylight bank robbery on February 13, 1866 - allegedly committed by the James-Younger Gang.

The Interurban Railroad ran through Liberty, from Excelsior Springs to Kansas City, beginning in 1913 to 1933. Several trains stopped each day at the depot located on Mill Street.

From 1943 to 1945 during World War II, a German prisoner of war camp was set up at a turkey farm. The prisoners stayed in turkey laying houses that were adapted for living quarters. Approximately 600 prisoners were housed in this location. The prisoners were transported to areas farms to work and produce crops for the local economy and war effort.

Since 2005, the National Arbor Day Foundation has recognized Liberty’s commitment to the management of its community forest with the TreeCity designation. To achieve a TreeCity USA designation, a community must meet certain standards such as having a tree board or department, a tree care ordinance, a comprehensive community forestry program with a budget of at least \$2 per capita, and an Arbor Day observance.

In 2007, Liberty was designated a Preserve America community. The Preserve America program is a White House effort to encourage and support communities that preserve and promote America’s cultural and natural heritage.

Residents have long known that the City of Liberty, MO, is a great place to live. In 2011, two nationally respected publications let the secret out. Family Circle Magazine ranked Liberty as one of the top three places for families. According to a Family Circle press release, “the communities featured in the magazine’s annual roundup of perfect places to call home combine affordable housing, good neighbors, green spaces, strong public school systems and giving spirits.

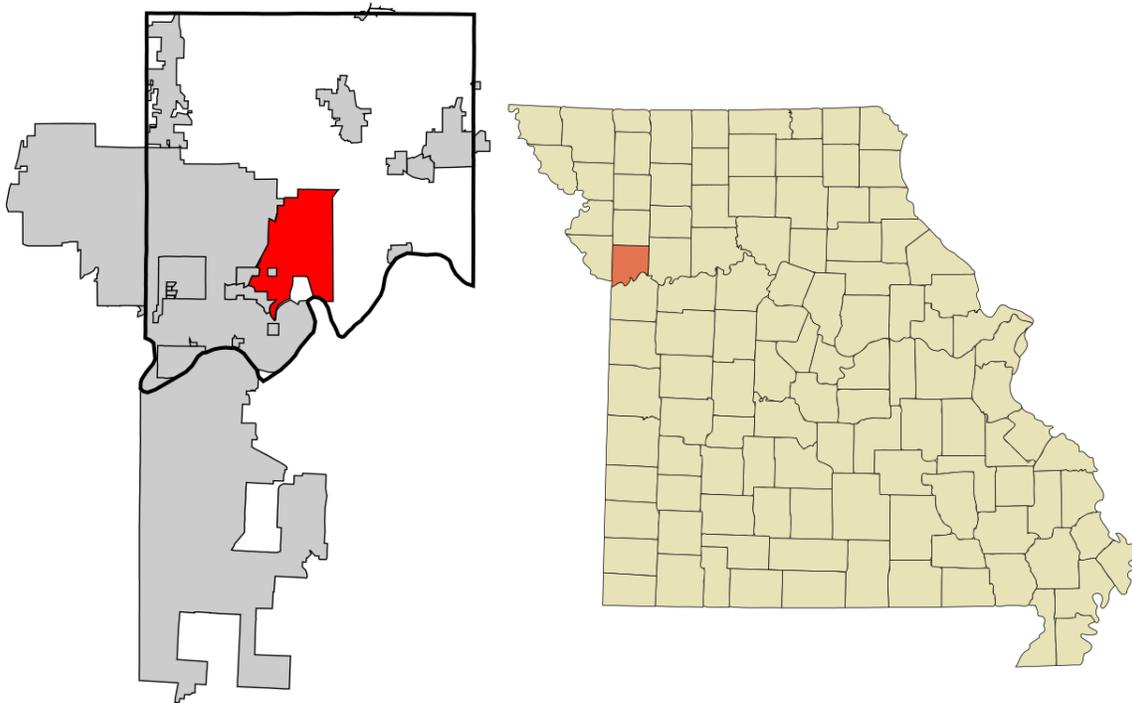
In that same year, CNN / Money Magazine named Liberty the 7th Best Place to Live. Through a long list of statistics used in the ranking, Liberty fared rather well in a number of areas when compared to the “Best Places” average. Among other statistics, Liberty:

- Enjoys a higher job growth in the past 10 years;
- Has a lower median home price;
- Recorded better reading and math scores;
- Has better air quality index; and
- Has shorter commute times

Today, Liberty continues to enjoy both residential and commercial development while also maintaining its strong sense of history. Liberty is home to 5 local historic districts, 7 districts and 7 individual properties on the National Register of Historic Places, a thriving downtown historic Square and surrounding area, 3 museums and many notable sites of interest.

City of Liberty Location

The City of Liberty, Missouri is located roughly 20 miles north of Kansas City, Missouri (about a 25-30 minute drive) and is a part of Clay County, Missouri.



Demographics and Statistics

Demographic Estimates as of July 2019	
Source: U.S. Census Bureau	
Total Population: 32,100	
Families and Living Arrangements (2015-2019)	
Households	11,228
Persons per Household	2.67
Age and Sex	
% Persons under 5 years	5.50 %
% Persons under 18 years	24.00 %
% Person 65 years and over	14.10 %
% Female persons	51.00 %
Income & Poverty (2015-2019)	
Median household income	\$76,577.00
Per capita income in past 12 months	\$35,986.00
% Persons in poverty	7.60 %
Education (2015-2019)	
High school graduate or higher	94.90 %
Bachelor's degree or higher	38.60 %
Geography (2010)	
Population/square mile	1,004.20
Land area in square miles	29.03

**City of Liberty, Missouri
Demographic and Economic Statistics
Last Ten Fiscal Years**

Fiscal Year Ended	Population	Personal Income(1)	Per Capita Income(1)	Median Age(1)	School Enrollment(2)	Unemployment Rate(3)
December 31, 2011	29,149	853,045,485	29,265	36.4	11,400	7.8%
2012	29,243	819,856,748	28,036	36.4	11,213	7.1%
2013	29,811	900,471,066	30,206	36.4	11,194	7.1%
2014	30,096	929,214,000	30,875	36.4	11,427	5.2%
2015	30,376	927,561,536	30,536	38.6	11,745	4.4%
2016	30,450	928,664,100	30,498	37.4	12,000	3.3%
2017	31,507	977,630,703	31,029	37.2	12,500	3.7%
2018	31,779	1,027,478,628	32,332	37.3	12,633	2.9%
2019	30,376	1,063,342,256	35,006	37.7	12,550	3.0%
2020	32,100	1,106,390,700	34,467	38.5	12,550	6.7%

Sources:

- (1) City-Data.com
- (2) Liberty Public School District
- (3) US Department of Labor Bureau

**City of Liberty, Missouri
Principal Employers
Current Year and Nine Years Ago**

Employer	2020			2011		
	Employees	Rank	Percentage Of Total County Employment	Employee	Rank	Percentage Of Total County Employment
Liberty School District	1,800	1	1.46%	1,299	2	1.20%
Liberty Hospital	1,400	2	1.14%	1,372	1	1.26%
Hallmark Cards	1,351	3	1.10%	1,265	3	1.16%
LMV	700	4	0.57%	—	—	—
Clay County	688	5	0.56%	600	4	0.55%
RR Donnelley	350	6	0.28%	370	5	0.34%
City of Liberty	335	7	0.27%	198	8	0.18%
Ford Stamping Plant	310	8	0.25%	—	—	—
Ferrellgas	268	9	0.22%	292	6	0.27%
William Jewell	235	10	0.19%	235	7	0.22%
HyVee	—	—	—	—	—	—
RockTenn	—	—	—	170	10	0.16%
Continental Disc	—	—	—	183	9	0.17%
	7,437		6.04%	5,984		5.51%

Sources: Liberty Economic Development Corporation

**City of Liberty, Missouri
Principal Property Taxpayers
Current Year and Nine Years Prior**

Taxpayer	2020			2011		
	Taxable Assessed Value	Rank	Percentage Of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage Of Total City Taxable Assessed Value
B&B Movie Theatres LLC	\$ 5,419,490	1	0.93%	—	—	—
Hallmark Cards	5,176,210	2	0.89%	\$ 8,182,662	1	1.77%
Timothy D. Harris LLC (Shoppes @ Liberty Triangle)	5,169,350	3	0.89%	—	—	—
Star Development	4,499,860	4	0.77%	3,245,502	3	0.70%
Agree Limited Partnership	2,741,410	5	0.47%	—	—	—
Robertson Properties Inc	2,664,020	6	0.46%	—	—	—
Park-RN Liberty Investments LLC	2,647,780	6	0.45%	—	—	—
Liberty Commons Lodging Assoc LLC	2,523,870	7	0.43%	—	—	—
Rodale LLC	2,492,000	8	0.43%	—	—	—
Hy-Vee Food Stores, Inc.	2,217,370	9	0.38%	4,877,991	2	1.05%
Lowe's Home Centers, Inc.	2,054,240	10	0.35%	2,695,387	4	0.58%
Centro Bradley SPE 5 LLC	—	—	—	2,239,490	5	0.48%
RR Donnelley	—	—	—	1,754,385	6	0.38%
American Central Transport	—	—	—	1,746,979	7	0.38%
Southern Union Company	—	—	—	1,657,250	8	0.36%
Clark Printing Company, Inc.	—	—	—	1,625,630	9	0.35%
Continental Disc Corporation	—	—	—	1,589,690	10	0.34%
Total	\$ 37,605,600		6.45%	\$ 29,614,966		6.39%

Source: City records

City of Liberty, Missouri
Operating Indicators By Function/Program
Last Five Fiscal Years

Function/Program	2016	2017	2018	2019	2020
Police:					
Calls for service	31,324	26,556	26,703	24,509	22,558
Adult arrest	888	741	741	738	805
Speeding citations only	622	132	545	945	802
Traffic citations	2,823	3,634	3,013	3,832	3,125
Fire:					
Total fire runs	3,358	3,997	1,176	1,229	1,157
Total rescue runs	2,817	3,034	3,405	3,401	3,290
Property loss	887,000	663,400	1,004,200	6,963,001	1,265,650
Property saved	4,318,000	2,611,300	138,547,100	15,280,199	14,971,350
Building permits:					
Commercial:					
Total building permits	18	16	5	143	98
Total value all permits	46,411,213	60,126,964	14,094,881	18,920,264	38,133,287
Residential:					
Total building permits	42	55	47	186	213
Total value all permits	22,954,229	18,555,027	14,696,086	14,678,045	22,143,879
Parks and Recreation:					
Recreation program attendance					
Sports	5,366	4,399	8,671	7,068	1,873
Community Programs	-	3,342	4,582	4,858	2,369
Camps	381	810	1,010	852	409
Aquatics program attendance	2,733	3,045	3,537	2,803	1,393
Fitness	-	38,471	50,662	51,354	25,677
Community Center	5,196	5,642	5,548	5,325	4,682
Rentals **	-	-	-	-	-
Meeting Rooms					
# of Reservations **	4,856	-	-	-	-
# of Hours**	7,997	-	-	-	-
Theater					
# of Reservations	293	265	288	280	201
# of Hours	2,540	2,250	2,649	2,504	1,219
Street trees maintained (1)					
# of Trees**	280	1,022	-	-	-
# of Hours	-	-	3,000	3,000	3,000

Source: City Records

Note: ** Indicator Not Available

(1) Boundary for trees maintained is I-35 to the West & North
M291 Hwy to the South and Highway 33 to the East.

(2) In the middle of 2015 Fitness/Group Classes became included in Community Center

Special Events

Liberty Fest

Every year the City of Liberty, along with the Liberty Chamber of Commerce, hosts the Liberty Fest at the Capital Federal Sports Complex to celebrate the Fourth of July Holiday. The celebration includes vendor booths, food trucks, a live band, and various activities such as fishing, bounce houses, a firetruck display, and a fireworks show.



Liberty Fall Festival

During the last week of September, the City of Liberty has a carnival hosted by the Liberty Chamber of Commerce. In 2021, the Fall Fest included over 200 booths for artists and vendors, two stages for live entertainment, and a parade.



Popcorn in the Park

About once per month over the summer, the City of Liberty shows a free movie at Stocksdale park. The movie begins at dusk. Moviegoers can bring a picnic, blankets, and lawn chairs to watch with their family and friends. The City of Liberty provides the popcorn and water.





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.

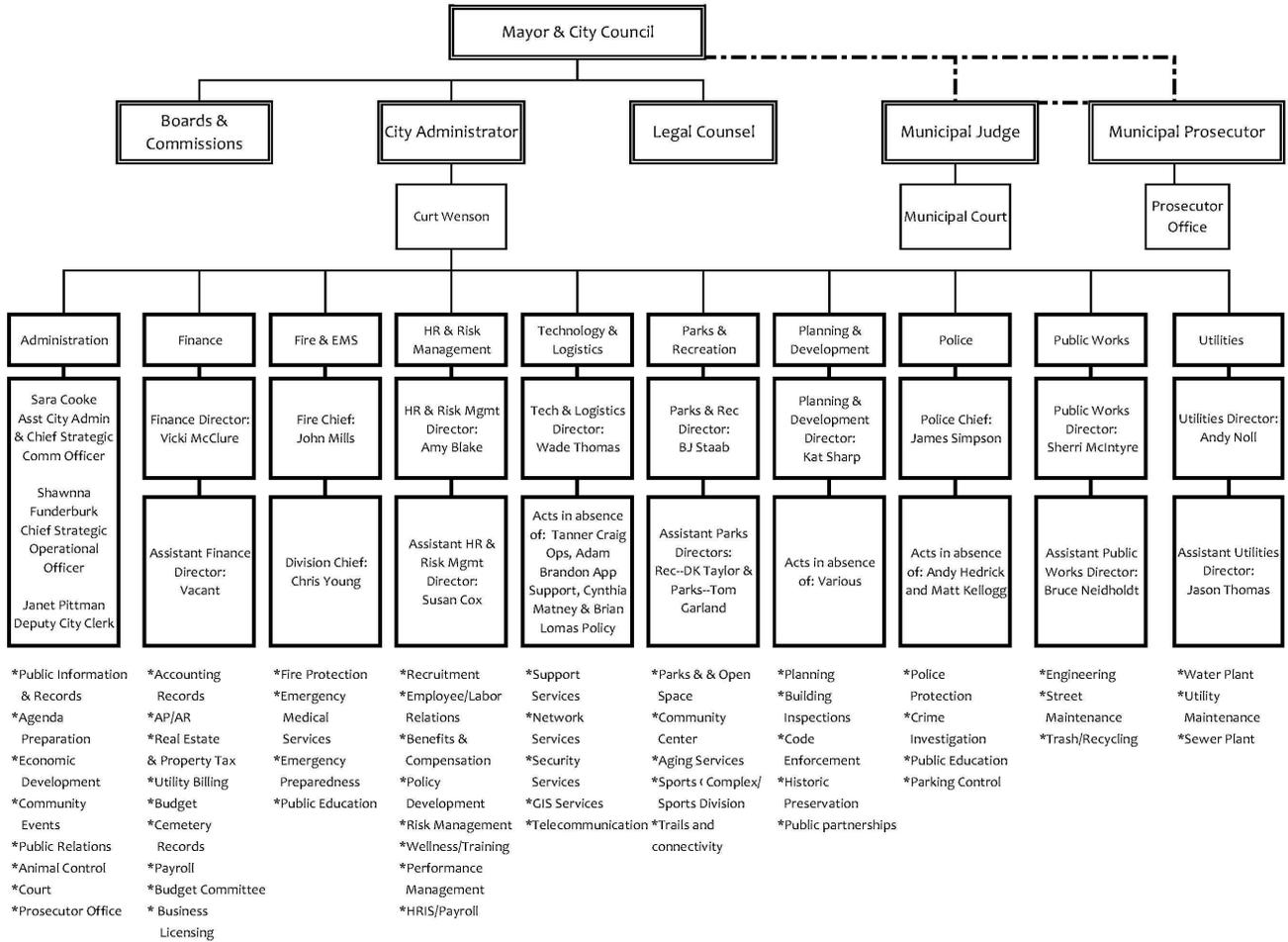
- Explore and expand social media communication opportunities and strategies.
- Find additional methods to disseminate information throughout the City of Liberty working with our community partners like William Jewell College, Liberty Hospital, and the Liberty School District.
- Enhance programming on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



- *Public Information & Records
- *Agenda Preparation
- *Economic Development
- *Community Events
- *Public Relations
- *Animal Control
- *Court
- *Prosecutor Office
- *Accounting Records
- *AP/AR
- *Real Estate & Property Tax
- *Utility Billing
- *Budget
- *Cemetery Records
- *Payroll
- *Budget Committee
- *Business Licensing
- *Fire Protection
- *Emergency Medical Services
- *Emergency Preparedness
- *Public Education
- *Recruitment
- *Employee/Labor Relations
- *Benefits & Compensation
- *Policy Development
- *Risk Management
- *Wellness/Training
- *Performance Management
- *HRIS/Payroll
- *Support Services
- *Network Services
- *Security Services
- *GIS Services
- *Telecommunication
- *Parks & Open Space
- *Community Center
- *Aging Services
- *Sports (Complex/ Sports Division
- *Trails and connectivity
- *Planning
- *Building Inspections
- *Code Enforcement
- *Historic Preservation
- *Public partnerships
- *Police Protection
- *Crime Investigation
- *Public Education
- *Parking Control
- *Engineering
- *Street Maintenance
- *Trash/Recycling
- *Water Plant
- *Utility Maintenance
- *Sewer Plant

**Acts in absence of: meaning person who is in charge; responsible for decisions when DH is unavailable.

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, 2021**. 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 01, 2021

Christopher P. Morrill

Executive Director

BUDGET MESSAGE



December 13, 2021

Honorable Mayor and Members of the City Council:

For your consideration is the proposed 2022 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 2022. 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 2022, 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 2022 budget adoption. Attachments providing budgetary details are also provided.

2022 HIGHLIGHTS

For 2022, City revenue budgets are expected to show a continued growth with core revenues equaling and/or exceeding prior year levels. The additional revenue that the City will generate in 2021, is primarily due to the payoff and termination of the Series 2018 TIF, Liberty Pay-Go projects and the CCHC project. These projects are projected to generate an additional \$193,000 in 2021. These projects are all terminating and paying off earlier than initially expected. However, this improved revenue position has not kept pace with possible growth in expenditures. 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 2021 to establish the levy rate at a Tax Neutral Levy inflationary rate per the State of Missouri of 1.4%. With the growth in the property tax base resulted in a slight increase in revenues. Aside from planned 2022 adjustments to water, wastewater and solid waste user fees, all other fees and charges assessed to Liberty residents will stay at 2021 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, new Parks maintenance operation center and Neighborhood Park improvements) have been completed. These projects are resourced through the issuance of 2018 special obligation bonds. 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. Revenues generated from the Use Tax that are not required for debt service and capital expenditures will be used to support General Fund operations in 2022.

In 2021, Development inquiries continued to increase since the beginning of the pandemic. The City has experienced an increase in development within the supply chain, logistics, and manufacturing industry sectors. In 2021, the City successfully completed and opened 16 industrial buildings totaling just shy of 8.0M square feet. As of the date of this message, the City has an additional 4.6M square feet in the works that is currently going through the City's approval process. The City has also seen an increase in residential development over the last year with approval of 8 different developments totaling 665 rooftops.

For 2022, 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 needed market adjustments for the Police Department and adjustments for years of service for the Fire Department. More discussion of activities in that fund will be provided in that section of this memo.

TOTAL BUDGET SUMMARY

The following table presents the 2022 revenue, expenditures, and inter-fund transfers for the City's total proposed operating and capital budgets:

Fund	2022 Revenue	2022 Expenditure
General Fund	23,691,510	23,687,838
Transient Guest Tax Fund	371,620	513,310
Economic Development Sales Tax Fund	3,057,820	2,752,366
Public Safety Sales Tax Fund	3,826,530	3,902,032
Capital Sales Tax Fund	3,574,384	2,983,230
Transportation Sales Tax Fund	3,310,710	3,576,057
Park Sales Tax Fund	1,517,680	1,534,667
Park Sales Tax Bond Fund	—	—
Fire Sales Tax Fund	1,818,108	2,290,080
Cable System Fund	—	—
Park Operating Fund	5,310,569	5,307,414
Police Training Fund	9,770	10,500
Police Inmate Security Fund	4,510	5,500
Cemetery Maintenance Fund	108,564	129,325
Fairview Cemetery Trust Fund	5,250	250
Mt. Memorial Cemetery Trust Fund	20	20
Frank Hughes Memorial Trust	20	20
TIF Bond Projects	1,161,683	1,093,919
TIF Pay Go Projects	1,241,309	1,241,309
Liberty Commons TIF	3,654,368	2,280,133
Water Fund	5,979,910	8,123,122
Water Capital Fund	1,674,174	1,454,000
Wastewater Fund	11,397,710	7,860,069
Wastewater Capital Fund	1,200	1,565,000
Solid Waste Fund	1,975,114	1,968,563
Total Before Transfers	\$ 73,692,533	\$ 72,278,724
<u>Interfund Transfers</u>		
General Fund	972,020	742,250
Transient Bed Tax Fund	—	2,000
Economic Development Sales Tax Fund	623,560	—
Public Safety Sales Tax Fund	583,000	—
Capital Sales Tax Fund	—	303,010
Transportation Fund	—	938,410
Park Sales Tax	—	1,027,874
Park Operating Fund	1,178,984	49,000
PFA Construction-Sports Complex	—	—
Frank Hughes Memorial Trust	—	20
Fire Sales Tax	—	315,000
Cemetery Maintenance Fund	68,020	47,750
Fairview Cemetery Fund	—	250
Mt. Memorial Fund	—	20
Water Fund	—	1,673,514
Water Capital Fund	1,673,514	—
Wastewater Fund	—	—
Wastewater Capital Fund	—	—
Total Transfers	\$ 5,099,098	\$ 5,099,098
Total Including Transfers	\$ 78,791,631	\$ 77,377,822

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, Use Tax and Development related fees), but continues to experience revenue degradation in others (Telecom Franchise Fees). The proposed 2022 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 2022 General Fund Budget does represent a positive budget, with revenues of \$23,691,510 and expenditures of \$23,687,838.

The following provides budgetary detail and discussion on the 2022 General Fund.

Revenues Comparative Table

	<u>2020 Actual</u>	<u>2021 Forecast</u>	<u>2022 Budget</u>
PROPERTY	4,268,295	4,587,979	4,684,179
FRANCHISE FEES	3,181,006	3,143,905	3,115,000
SALES TAXES	5,292,689	5,851,050	6,299,744
USE TAX	2,740,289	2,350,000	2,400,000
OTHER TAXES	1,221,437	1,345,994	1,328,824
LICENSES & PERMITS	507,181	617,605	537,800
OPERATING GRANTS	695,342	597,238	653,963
CHARGES FOR SERVICES	1,630,953	1,833,160	1,759,080
INTEREST	45,684	11,892	15,000
FINES & FORFEITURES	247,156	255,000	255,000
MISCELLANEOUS	4,423,976	1,382,615	1,670,900
TRANSFERS IN	972,020	972,020	972,020
TOTAL	<u>25,226,028</u>	<u>22,948,458</u>	<u>23,691,510</u>

Discussion

2022 General Fund Revenue Highlight:

- All revenues are believed to be realistically budgeted.
- Total budgeted 2022 revenues show a favorable balance of \$614,957 when compared to the 2021 forecast. This is predominately due to conservative increases within Sales and Use Taxes for 2022.
- Property taxes for 2022 are budgeted at a favorable level when compared to 2021 and are anticipated to show \$110,339 increase in revenue growth due to an increase in assessed property values and new construction coming on line. In 2021, the City saw its second TIF project payoff. The first project in the Liberty Triangle that was created in 2004, paid off in 2020 and was terminated earlier than anticipated. The second TIF project was created in 2007 and was initially scheduled to pay off in 2029 but was refunded in 2018 to take advantage of a more advantageous interest rate. This allowed the project to pay off much earlier than was initially anticipated. The revenue that has been generated from this project allowed the City to payoff this TIF in June of 2021.
- Sales Tax Revenue for 2022 is budgeted at \$6,299,744 and is \$311,654 favorable to the 2021 forecast.
- The 2022 budget reflects a mature sales tax base within the City of Liberty and includes the additional impact of Liberty Commons.
- The 2022 Sales Tax Revenues include additional revenues generated from the payoff and termination of our Series 2018 TIF, Liberty Triangle Pay-Go projects and CCHC project.

- For 2022, the decrease in Operating Grants is attributable to the CARES Act grant that was received in 2020. Outside of the CARES Act grant (\$2.9M), 2022 revenues are projected to grow by \$1.4M. This growth is attributable to increases in gas tax, property taxes, sales tax and charges for services.
- Franchise Fees Revenue for 2022 is set at \$3,115,000 and represents a status quo budget when compared to 2021 forecast.
- Transfers In for 2022 transfers are set at \$972,020.
- Utility Overhead Fees for 2022 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.

Expenditures Comparative Table

	2020 Actual	2021 Forecast	2022 Budget
Salaries and Benefits	16,833,438	17,178,467	18,519,093
Non-Salary Expenses	7,601,400	5,501,316	5,824,262
Capital Expenditures	2,073,623	2,487,149	2,568,455
Less: PSST Salary and Benefits	(1,178,030)	2,884,506	(3,223,972)
Total All Costs	25,330,431	28,051,438	23,687,838
Total General Fund	25,330,431	28,051,438	23,687,838
Mayor and Council	211,563	217,258	228,595
Administration	1,398,369	1,649,499	1,788,679
Human Resources	358,614	394,656	433,790
Finance	848,466	885,134	987,174
Police	6,183,642	5,702,625	5,908,557
Fire	5,717,833	4,825,209	5,175,586
Aging Service	377,340	383,861	443,667
Public Works	2,599,577	2,828,395	2,998,119
Planning	809,573	858,987	943,992
Information Services	2,438,069	3,221,681	3,371,274
City Wide	4,387,386	1,315,121	1,408,405
	25,330,431	22,282,426	23,687,838

Discussion

The proposed 2022 General Fund Budget is set at \$23,687,837. 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 revenue constraints continue to not allow for such considerations.

The following prioritizations were made within the 2022 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 2022 was a priority.
- Compensation budget elements
 - Proposes a 3% salary adjustment
 - Assumes a 10% mid-year cost increase for health insurance/other benefits.
- Additional additions were made within the Non-salary budgets
 - New vehicle purchase for Planning and Development and Animal Control
 - Full Time administrative assistant for Police
 - The Management Team along with Budget Committee believes these prioritized additions are manageable in 2022
 - Sustainability discussions with Management, Budget Committee and Council will continue to happen in 2022.

The overall trajectory of the General Fund budget is consistent and has been discussed with Council through several budget committee meetings, along with 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 Liberty.

Fund Balance Comparative Table

	<u>2020 Actual</u>	<u>2021 Forecast</u>	<u>2022 Budget</u>
Total Current Core Revenue	20,014,287	21,046,133	21,161,090
Transfers In	1,330,420	1,330,420	1,330,420
Total Core Revenue with Transfers In	<u>21,344,707</u>	<u>22,376,553</u>	<u>22,491,510</u>
From One Time	955,000	680,000	1,200,000
From One Time - CARES ACT COVID 19	2,931,395	—	—
Total Revenue	<u><u>25,231,102</u></u>	<u><u>23,056,553</u></u>	<u><u>23,691,510</u></u>
Salary and Non-Salary Expenditures	17,891,937	19,787,045	20,893,613
Fund Balance Spend Down		2,603,488	
Additional Fund Balance Spend Down		380,000	
Capital Expenditures	2,073,740	2,083,764	2,051,974
CARES Act Expenditures	2,931,395	—	—
Total Expenditures	<u>22,897,072</u>	<u>24,854,297</u>	<u>22,945,587</u>
GF Transfer to PSST	600,000	317,370	583,000
Transfers Out - Parks Wellness		1,500	1,500
Transfer Out to Parks - Comm Ctr Passes			90,000
Transfers Out	67,750	92,750	67,750
Total Expenditure and Transfers	<u><u>23,564,822</u></u>	<u><u>25,265,917</u></u>	<u><u>23,687,837</u></u>
Total Revenue Less Total Expenditures and Transfers	<u>1,666,280</u>	<u>(2,209,364)</u>	<u>3,673</u>
Total Ending Fund Balance With Loss Control	<u>6,012,024</u>	<u>4,259,330</u>	<u>4,193,657</u>
Fund Balance Percentage With Loss Control	29.9%	20.24%	19.82%

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 2022 budget is within that range at a 19.82% level.

PARK OPERATING FUND

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

Comparative Table

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	655,753	1,882	524,999
Revenues			
Property Tax	747,245	806,483	821,721
Grants	7,605	17,731	75,000
Sports Complex / Sports Programs	568,176	1,291,755	1,487,500
Community Center	1,032,969	1,550,588	1,617,005
Charges for Services	26,335	31,065	37,500
Miscellaneous/Other	52,057	58,512	72,500
Interest	7,155	2,053	9,000
Transfer from the Cemetery Maintenance Fund	47750	47750	47750
Park Sales Tax Transfer	996,027	1,020,007	1,027,874
Transfer in from General Fund	—	525,000	91,500
Transfer in from Transportation Sales Tax Fund	11,490	11,490	11,840
Frank Hughes Library Interest	178	500	20
Total Revenues	3,496,987	5,362,934	5,299,210
Total Resources	4,152,740	5,364,816	5,824,209
Expenditures			
Administration			
Employee Compensation	348,818	331,829	361,417
Non-Salary	75,725	143,767	147,660
Transfers	49,000	49,000	49,000
Frank Hughes Library			
Non-Salary	964	2,044	2,135
Park Maintenance			
Employee Compensation	552,516	557,459	625,704
Non-Salary	132,808	142,708	135,233
Sports Programs			
Employee Compensation	517,228	575,126	728,604
Non-Salary	811,557	997,009	1,056,293
Community Center			
Employee Compensation	1,218,760	1,333,684	1,456,815
Non-Salary	443,482	707,191	736,349
Transfers Out to Park Operations	—	—	—
Total Expenditures	4,150,858	4,839,817	5,299,210
Revenue Over/(Under) Expenditures	(653,871)	523,117	—
Ending Fund Balance	1,882	524,999	524,999
Less: Encumbrances/Reservations	—	—	—
Unreserved Ending Fund Balance	1,882	524,999	524,999
Fund Balance Percent - % Revenue	0.05%	9.79%	9.91%

Discussion

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.

The 2022 operational budget should be considered a “maintenance of effort” budget. While basic services and staffing levels are being maintained, no service expansions have been funded. This 2022 operating budget will truly be a working budget. Because the Park Department budget is heavily reliant on user fees, the expenses fluctuate as program participation revenue goes up or down.

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 2022 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

- Hire a consultant & complete a new Parks Master Plan
- Continue seeking partnerships to enhance programs, services and improvements
- Finish up the final few outstanding Use Tax Projects
- Continue workings to deliver services differently

Financial

The 2022 Parks Fund is balanced. Park revenues are budgeted at \$5,299,210 and expenditures are budgeted at \$5,299,210. The 2022 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 2022 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%. Due to the impacts of COVID-19 on the Parks Department as a whole the 2022 budget is projected to be 9.91% . The fund balance within the Parks Funds is due to a transfer made from the General Fund as part of a planned fund balance spend down.

The impact of the COVID-19 pandemic has been a challenging one for the Parks Department. As the Parks Departments moves into 2022, there is a chance that challenges related to COVID-19 will continue. COVID related challenges have been taken into consideration in the development of the 2022 Budget. As it relates to Capital purchases and projects, everything has been put on hold and deferred until a future date with the exception of the purchase of the Dectron Heating and Cooling System in the Natorium. Staff is hopeful that the use of ARPA funds can be used in the purchase if this item. As the City continues to navigate through the COVID-19 pandemic, staff will continue to monitor and review financials on a monthly basis.

PUBLIC SAFETY SALES TAX FUND

In April 2017, the voters approved a ½-cent Public Safety Sales Tax to 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--provided a 3% salary adjustment through 2022. 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. New positions for Fire and Police in 2022 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.

While commitments of the PSST have been maintained, the initial five-year plan has not kept starting salaries for Liberty's covered public safety personnel at needed market levels. In 2021, new revenues from the early roll off of the 2018 TIF, Pay-Go Projects, and CCHC were dedicated to Public Safety salary needs. This equated to an additional \$192,370 for Public Safety in 2021, and an estimated \$ 458,000 in 2022.

Comparative Table

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	2,009,306	4,036,609	4,174,227
Revenues			
PSST Sales Tax	2,909,909	3,149,930	3,243,420
Interest	12,551	1,408	110
GF Fund Balance Transfer	600,000	125,000	125,000
2007 TIF Incremental Revenues	—	192,370	458,000
Total Revenues	<u>3,522,460</u>	<u>3,468,708</u>	<u>3,826,530</u>
Expenditures			
Police			
Total Police Expenditures	<u>173,708</u>	<u>216,376</u>	<u>414,200</u>
Fire			
Total Fire Expenditures	<u>143,419</u>	<u>230,208</u>	<u>263,860</u>
Total All Expenditures	<u>317,127</u>	<u>446,584</u>	<u>678,060</u>
PSST Base Position Salary Costs			
Total PSST Base Position Salary Costs	<u>1,178,030</u>	<u>2,884,506</u>	<u>3,223,972</u>
Total Expenditures and Transfers	<u>1,495,157</u>	<u>3,331,090</u>	<u>3,902,032</u>
Total Revenue Favorable/(Unfavorable) to Expenditures	<u>2,027,303</u>	<u>137,618</u>	<u>(75,502)</u>
Total Ending Fund Balance	<u>4,036,609</u>	<u>4,174,227</u>	<u>4,098,725</u>

Discussion

Committee Coordination

The 2021 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 2022 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.

Projects from the Transportation and Capital Sales Tax Funds total \$33.9 million and are:

2022 – 2027 CIP Expenditures

- \$12.80M – Street Restoration/General Transportation Improvements/Street Maintenance Supplies
- \$2.87M – Public Works Equipment – Building Maintenance/Misc. Expenses
- \$1.27M – Signal Light Maintenance
- \$2.08M – Storm Water Improvements
- \$1.35M – Capital Engineer/Street Maintenance Workers
- \$0.30M – Transportation Enhancement Projects/City Landscaping Funds
- \$0.28M – KCATA (\$48K annual commitment)
- \$3.63M – Transfers Out to General Fund - Provides for support of Public Works expenses incurred in the General Fund
- \$0.07M – Transfers Out to Parks – For City Landscaping Funds
- \$9.20 M – Debt Service/Loan Costs

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 **2022 Transportation Sales Tax Fund**.

Comparative Table

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	879,791	1,910,314	1,260,546
Revenues			
Transportation Sales Tax	2,906,490	3,149,930	3,243,420
Sales Tax Transfer	(394,418)	(267,790)	(209,330)
Interest	6,806	1,616	1,620
Miscellaneous Income	—	27,654	275,000
Total Revenues	<u>2,518,878</u>	<u>2,911,410</u>	<u>3,310,710</u>
Total Resources	<u>3,398,669</u>	<u>4,821,724</u>	<u>4,571,256</u>
Expenditures			
Pay-As-You Go			
Salary & Benefits	<u>90,489</u>	<u>107,290</u>	<u>112,197</u>
Liability Insurance	—	1,594	2,000
Service Fees	—	213	220
Street Maintenance	1,600	1,520,900	1,040,000
Storm Water Repairs	—	280,000	110,000
Sidewalk Replacement Program	—	20,000	250,000
New Sidewalk Program	—	50,000	—
Traffic Signal Upgrades	—	125,000	625,000
Misc Fees	—	8,000	—
City Landscaping Funds	16,433	16,420	16,420
Park ROW/Public Parking Mowing Contract	3,531	8,081	3,000
City Transportation Enhancement Funds	11,734	100,000	50,000
City Transportation Enhancement Funds - Signs	3,600	—	—
KCATA Bus Service	33,963	—	48,000
Total Capital Outlay	<u>70,861</u>	<u>2,130,208</u>	<u>2,144,640</u>
Transfers Out			
Total Transfers	<u>1,327,005</u>	<u>1,323,680</u>	<u>1,319,220</u>
Total Expenditures and Transfers	<u>1,488,355</u>	<u>3,561,178</u>	<u>3,576,057</u>
Total Revenue Favorable/(unfavorable) to Expenditures	<u>1,030,523</u>	<u>(649,768)</u>	<u>(265,347)</u>
Total Ending Fund Balance	<u>1,910,314</u>	<u>1,260,546</u>	<u>995,199</u>

Discussion

Committee Coordination

The 2022 Transportation Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found the budget submittal consistent with voter intent.

2022 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 2022, sales tax revenues are budgeted at \$3,034,090.

Total expenditures and transfers out are proposed to be \$3,576,057. Included in this amount are the following expenses.

- \$1.04M - Street Maintenance
- \$0.11M – Street Maintenance Salary and Benefits be paid towards the salary of two street maintenance workers
- \$0.05M - City transportation enhancement funds
- \$0.05M - KCATA bus service contract support
- \$1.02M - Transfers out to other funds
- \$0.43M - Economic Development Sales Tax Fund for South Liberty parkway – Phase II debt service payments
- \$0.19M -Transfer to Economic Development Sales Tax Fund for Kansas Street Project debt service
- \$0.30M - General Fund for Public Works functions paid from the General Fund
- \$0.38M - Debt Service subfund for General Obligation debt service
- \$0.01M - Parks Fund to support Parks staffing related to public right-of-way landscaping efforts

Proposed expenditures are unfavorable when compared to budgeted revenues by \$265,347. Even with the unfavorable total revenue to expenditure, this fund will still generate a projected ending fund balance of \$995,198. This fund balance must be carried over into 2023 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 **2022 Capital Sales Tax Fund**.

Comparative Table

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	1,255,812	1,901,952	1,953,107
Revenues			
Capital Improvement Sales Tax	2,906,511	3,149,930	3,243,420
TIF Sales Tax Transfers	(388,420)	(267,790)	(209,330)
Federal Grant - MDNR Storm Water	—	151,825	—
Clay Co Road Fund - Current Formula - City Direct	370,917	169,260	181,404
Clay County - Sales Tax Distribution - City Direct	105,000	60,750	60,750
Road District - Current Formula	—	181,120	296,920
Interest	5,877	1,217	1,220
Miscellaneous Income	5,190	577	—
Development Contributions	67,250	—	—
Transfer In	—	140,890	—
Total Revenues	3,072,325	3,587,779	3,574,384
Expenditures			
Pay-As-You-Go			
Salary and Benefits	88,048	91,550	96,484
City Hall Roof Replacement Payment - Cash Construction Cost	27,192	—	—
City Hall Exterior Masonry and Sealant Repairs - Cash	—	46,000	—
Legal Fees	313	—	—
Financial Services	—	2,930	3,020
Radio Maintenance	8,407	8,700	8,700
Public Works Capital Equipment	333,950	278,500	285,000
Public Works - Equipment Rental	—	—	32,500
Liability Insurance	6,758	4,186	7,562
Street Restoration - Base	94,581	1,220,000	950,000
Maintenance Projects - (Signal Light Maintenance)	390,431	67,663	70,000
Asphalt - Street Repairs	78,023	77,250	90,000
Gravel - Street Repairs	9,890	12,210	14,000
Street Signs	29,647	27,580	35,000
Storm water Maintenance	25,747	32,973	30,000
NPDES Expense	7,138	24,790	20,000
Capital Stormwater Improvement Program	—	74,486	304,010
Storm water Improvements	288,901	541,618	—
Public Works Capital Equipment - Lease Principal - Radios	7,039	7,259	7,480
Public Works Capital Equipment - Lease Interest - Radios	884	674	460
Debt Service Fees	265	121	121
Transfer in to the General Fund	303,010	303,010	303,010
Total Pay-As-You-Go	1,700,224	2,821,500	2,257,347
Transfer to Debt Service Reserve	725,960	723,125	725,883
Total Expenditures and Transfers	2,426,184	3,544,625	2,983,230
Revenue Favorable(Unfavorable) To Expense and Transfers	646,141	43,154	591,154
Debt Service	725,883	725,883	484,502
Undesignated Fund Balance	1,176,069	1,227,224	2,059,759
Ending Fund Balance	1,901,952	1,953,107	2,544,261

Committee Coordination

The 2022 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.

2022 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 2022 resources for the Capital Sales Tax from all sources are budgeted at \$3,574,384. Capital Sales Tax revenues account for \$3,034,090 of the total. Combined County Road Levy and Road District revenues are estimated to be \$539,074.

Total proposed expenditures and transfers from all sources for 2022 are expected to be \$2,257,347. Of that amount, Pay-As-You Go expenditures, inclusive of street maintenance expenditures, amount to \$1,954,337. Debt Service amounts are budgeted at \$725,883.

Income favorable to expenditures will show a combined surplus of \$591,154. End of the year fund balance is projected to be \$2,544,261. 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 2021 Fire Sales Tax Fund.

Comparative Table

	<u>2020 Actual</u>	<u>2021 Forecast</u>	<u>2022 Budget</u>
Beginning Fund Balance	1,443,187	1,562,854	2,582,014
Revenues			
Fire Sales Tax	1,453,254	1,574,970	1,621,710
Sales Tax Transfers	(194,210)	(101,280)	(104,660)
Interest	9,571	1,241	1,241
GEMT	269,962	383,086	250,000
Miscellaneous Revenue (Hosp. Contract - GEMT)	—	49,817	49,817
Total Revenues	<u>1,538,577</u>	<u>1,907,834</u>	<u>1,818,108</u>
Expenditures			
Salary and Benefits	<u>202</u>	<u>47,486</u>	<u>139,954</u>
Financial Fees (GEMT)	46,619	80,149	80,149
Building Maintenance	—	6,000	6,000
Minor Equipment	—	15,000	45,000
Lease Principal 2014 Pumpers	222,000	227,000	231,000
Lease Interest 2014 Pumpers	18,412	13,949	9,387
Debt Service Fees	172	—	—
Vehicles - Other	24,149	78,133	—
Capital Equipment	—	—	120,000
Computer Equipment	—	—	7,500
Construction	105,300	—	650,000
Construction Lease Principal 2014	70,000	71,000	73,000
Construction Lease Interest 2014	5,789	4,382	2,955
Transfer to Debt Service	611,267	30,575	610,135
General Fund Transfer	315,000	315,000	315,000
Total Expenditures	<u>1,418,910</u>	<u>888,674</u>	<u>2,290,080</u>
Total Revenue Over(Under) Expenditures	<u>119,667</u>	<u>1,019,160</u>	<u>(471,972)</u>
Less: GEMT Reserved	474,681	730,132	760,029
Less: Reserve for Future Debt Service	931,275	926,477	804,419
Projected Ending Fund Balance	<u>156,898</u>	<u>925,405</u>	<u>545,594</u>

Discussion

Committee Coordination

The 2022 Fire Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent.

2022 – 2027 CIP Expenditures

\$10.5M – Total Expenses

- \$0.27M – 2012 Aerial Truck Purchase debt service – 2022 Payoff
- \$0.63M – 2014 Fire Station construction projects/2014 Pumper Purchase debt service – 2023 Payoff
- \$1.70M – 2017 Fire Station construction projects and ambulance debt service – 2027 Payoff
- \$1.21M – Future Ambulance debt service
- \$1.09M – Future Pumper and Ladder Truck debt service
- \$0.90M – Salary and Benefits (2019 New Position from GEMT funds)

- \$0.50M – GEMT payment
- \$1.58M – Equipment and vehicles – Pay-as-You-Go
- \$1.15M – Building construction and maintenance
- \$1.47M – Transfer to the General Fund – Continuation of salary support

Financial

The 2022 budget represents the continuation of the process where the majority of sales tax revenues are retained in the Fire Sales Tax Fund. For 2022, budgeted expenditures and transfers totaled \$2,290,080. They are comprised of \$139,954 in Salary and Benefits for the EMS Chief position; \$926,477 in debt service payments, a \$315,000 transfer into the General Fund to support fire staffing, and \$908,649 for the acquisition of other capital equipment, building maintenance and fees for the GEMT program .

The 2022 Fire Sales Tax revenue budget is budgeted at \$1,818,108 and is comprised of \$1,517,050 in sales tax revenues and \$299,817 from Liberty Hospital Contract and GEMT (Ground Emergency Medical Transport) 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. The City of Liberty has participated in the GEMT program for four years. With the revenue that is generated from the GEMT program, the Fire Sales Tax is able to create a new position that will be knowledgeable with the GEMT program.

Comparing revenues to expenditures, you will find an unfavorable deficit balance of (\$471,972). The 2022 anticipated fund balance is \$545,596. 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 used 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 2022 Parks Sales Tax Fund Pay-As-You Go sub-fund.

Comparative Table

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	807,303	671,200	948,121
Revenues			
Sales Tax	1,453,254	1,574,970	1,621,710
Sales Tax Transfers	(194,210)	(133,900)	(104,660)
Interest	5,801	622	630
Misc	69,359	—	—
Total Revenues	<u>1,334,204</u>	<u>1,441,692</u>	<u>1,517,680</u>
Pay Go Expenditures			
Park Fund Transfer - Parks	—	—	329,819
Park Fund Transfer - Community Center	484,842	609,253	404,659
Park Fund Transfer -Sports Complex	511,185	410,755	293,396
2015 Special Obligation Bond Principal	90,000	90,000	90,000
2015 Special Obligation Bond Interest	27,044	25,244	23,444
2018 Special Obligation Bond Principal	15,000	15,000	15,000
2018 Special Obligation Bond Interest	15,269	14,519	13,769
Bond Cost of Issuance	1,210	—	—
Debt Service Fees	8	—	—
City Park Improvements	56,950	—	—
Project: Bennett Park Tennis Resurfacing	—	—	14,580
Project: Community Center Parking Lot	131,056	—	—
Project: LCC Rock Wall	11,432	—	—
Project: Land Acquisition (Neighborhood Park)	1,210	—	—
Building Improvements	54,244	—	350,000
Vehicles	63,474	—	—
Sportsfield Equipment (61)	7,383	—	—
Total Expenditures	<u>1,470,307</u>	<u>1,164,771</u>	<u>1,534,667</u>
Total Revenue Over(Under) Expenditures	<u>(136,103)</u>	<u>276,921</u>	<u>(16,987)</u>
Total Ending Fund Balance	<u>671,200</u>	<u>948,121</u>	<u>931,134</u>

Discussion

Committee Coordination

The 2022 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.

2022 – 2027 CIP Expenditures

\$8.94M – Total Expense

- \$0.59M – 2015 Special Obligation Bonds
- \$0.21M – 2018 Special Obligation Bonds
- \$1.61M – Capital Purchases/Building Improvement/Parks Improvements
- \$6.53M – Sales Tax Transfer

Financial

The 2022 Parks Sales Tax Revenue budget is established at \$1,517,680, of which all is anticipated to come from sales tax revenues.

2022 budgeted expenditures and transfers total \$1,534,667. Funds in the amount of \$1,027,874 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 \$113,444 and 2018 Special Obligation Bond debt service payments in the amount of \$28,769. The transfer from Parks Sales Tax to the Parks Fund saw an significant increase in 2021 and is expected to continue to increase in 2022.

Projected income is unfavorable to expenditures in the amount of (\$16,987). Year-end fund balance is projected to be \$931,136.

ECONOMIC DEVELOPMENT SALES TAX FUND

Authorized under RSMo 67.1305 and approved by Liberty voters on November 4, 2014 at 3/8-cent for a term of April 1, 2015 to March 31, 2035, the revenues from the Economic Development Sales Tax are to 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 2019, the I-35/Kansas Street/M-291 corridor improvement project was added.

The following provides budgetary detail and discussion on the 2022 Economic Development Sales Tax Budget.

Discussion

Committee Coordination

The 2022 Economic Sales Tax Budget was reviewed by the Liberty Economic Development Sales Tax Board. That board found said submittal consistent with voter intent.

Comparative Tables

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	2,284,826	3,009,357	3,322,700
REVENUES			
Sales Taxes	2,156,630	2,362,450	2,432,560
Interest Earnings Other	11,126	1,698	1,700
Misc Income	539,600	—	—
Transfer In From The Transportation Sales Tax Fund - Kansas	199,820	199,820	193,560
Transfer In From The Transportation Sales Tax Fund - SLP	430,000	430,000	430,000
Total Revenues	3,337,176	2,993,968	3,057,820
EXPENDITURES			
Liberty Economic Development Corporation	68,798	64,902	84,682
Eco/Devo Administrative Expenses	187,649	238,450	279,629
Other Eco/Dev Expenses	61,806	82,206	2,064
Total Economic Development Support Expenditures	318,253	385,558	366,375
Total Transfer Out to Debt Service	2,294,392	2,295,067	2,285,991
Total Expenses and Transfers	2,612,645	2,680,625	2,652,366
Revenues Favorable/(Unfavorable) to Expenditures	724,531	313,343	405,454
Ending Fund Balance	3,009,357	3,322,700	3,728,154

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	(120,645)	329,761	—
REVENUES			
Transfer in from Utilities	374,307	—	—
Miscellaneous Income	88,651	—	—
Special Obligation Bonds - Contingency Borrowing	189,872	(329,761)	—
Special Obligation Bonds - Contingency Borrowing - Premium	8,171	—	—
Total Bond Proceeds	661,001	(329,761)	—
EXPENDITURES			
South Liberty Parkway	119,384	—	—
Downtown Rehabilitation	84,176	—	—
Cost of Issuance	7,035	—	—
Total Bond Expenditures	210,595	—	—
Ending Fund Balance	329,761	—	—

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 \$2,432,560 in 2022. The sales tax revenues will be used to pay bond debt and City economic development expenses. Supplementing sales tax revenues will be a \$623,560 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 and the Kansas Street project. The total revenue budget for 2022 is \$3,057,820.

Support for both internal (the Economic Development Manager's Office) and external (Liberty Economic Development Corporation) will be paid from this budget source in 2022 and beyond. Total economic development support expenditures are budgeted at \$366,375 in 2022.

The 2022 ending fund balance is projected to be \$3,892,916. 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 rooms paid by the transient guests of hotels and motels situated in the City of Liberty. The revenues from the Transient Guest Tax will support tourism.

Comparative Table

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	158,517	283,995	294,245
Revenues			
Transient Guest Tax	224,749	319,434	370,000
Misc. Revenue	3,400	459	600
Interest	1,010	107	1,020
Total Revenues	<u>229,159</u>	<u>320,000</u>	<u>371,620</u>
Expenditures			
Contract Services (HDLI)	25,000	35,000	45,000
Total Festival Costs	3,096	60,741	77,500
Total Downtown Summer Concert Series	—	9,500	—
Total Hometown Holidays	721	7,000	7,000
Total Wayfinding	—	63,000	209,800
Total Art Funding	15,614	56,810	66,510
Festivals/Events Promotional	19,722	22,000	40,000
Total Public Information	37,528	53,700	67,500
Administration of Revenue	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Total Expenditures	<u>103,681</u>	<u>309,751</u>	<u>515,310</u>
Revenue Favorable/(Unfavorable) to Expenditures	<u>125,478</u>	<u>10,250</u>	<u>(143,690)</u>
Ending Fund Balance	<u>283,995</u>	<u>294,245</u>	<u>150,555</u>

Financial

The Transient Guest Tax did not become effective until April 1, 2015. In 2022, the tax is expected to generate \$371,620 in revenues. Expenditures are anticipated to be \$515,310, reflecting programmed tourism expenditures and a one time pay-off of the wayfinding signage. The ending fund balance is forecasted to be \$150,554.

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 2022 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

	2020 Actual	2021 Forecast	2022 Budget
Revenues			
User Fee Income	6,072,020	6,038,953	5,974,410
Interest Expense	29,385	3,809	3,910
Other Income	3,206	6,325	2,250
Capital Contributions - Non Cash	411,374	—	—
Total	6,515,985	6,049,087	5,980,570
Total Expense	6,885,111	7,651,457	8,123,122
Less: Interest Expense	85,546	136,258	58,022
Less: Depreciation/Amortization	1,434,043	1,500,000	1,500,000
Less: Capital	1,082,000	1,485,000	1,673,514
Operating Expense	4,283,522	4,530,199	4,891,586
Operating Income	2,232,463	1,518,888	1,088,984
Operating Income For Ratio Calculation	1,821,089	1,518,888	1,088,984
Interest	85,546	136,258	58,022
Bond Principal	588,681	666,837	66,852
Total Debt	674,227	803,095	124,874
	270 %	189 %	872 %

Water Fund Capital

	<u>2020 Actual</u>	<u>2021 Forecast</u>	<u>2022 Budget</u>
Beginning Cash Balance	1,013,517	549,956	(220,174)
Revenues			
Transfers In from Water Operating	827,000	1,230,000	1,673,514
Interest	3,552	661	660
Infrastructure Fee Transfer	255,000	255,000	
Total Revenues	<u>1,085,552</u>	<u>1,485,661</u>	<u>1,674,174</u>
Capital Outlay Expenses			
Engineering Design	10,190	100,000	185,000
Construction Contract	83,074	85,000	600,000
Kansas Street/M291 Project	374,307	—	
AMI Meter Project	900,887	20,000	
Vehicles	31,480	—	40,000
Capital Equipment	28,092	90,000	90,000
Capital Equipment	71,531	—	—
Engineering Design	49,552	183,386	35,000
Computer Software	—	50,000	—
Construction Contract	—	1,285,555	504,000
Total Expenses	<u>1,549,113</u>	<u>1,813,941</u>	<u>1,454,000</u>
Infrastructure Maintenance Fee Projects			
Sandblasting and Painting of Clarifiers and Lime Silo Equipment	—	441,850	—
Total All Capital Expenses	<u>1,549,113</u>	<u>2,255,791</u>	<u>1,454,000</u>
Capital Fund Income/(Loss)	<u>(463,561)</u>	<u>(770,130)</u>	<u>220,174</u>
Ending Cash Balance	<u>549,956</u>	<u>(220,174)</u>	<u>—</u>

Wastewater Fund

	2020 Actual	2021 Forecast	2022 Budget
Operating Fund			
User Income	9,956,594	10,517,701	11,315,010
Interest Earnings	135,770	82,530	82,700
Interest Earning-Capital Fund	13,405	1,165	1,200
Other Income	341,815	11,471	—
Other Income - Insurance Settlement	108,244		
Contributed Capital - Non Cash	477,302	—	—
Operating Income	<u>11,033,130</u>	<u>10,612,867</u>	<u>11,398,910</u>
Total Expense	8,579,642	9,330,067	7,860,069
Less: Interest Expense	1,249,271	1,130,990	1,071,010
Less: Depreciation/Amortization	2,445,762	2,500,000	2,500,000
Less: Capital	1,000,000	1,502,347	—
Operating Expense	<u>3,884,609</u>	<u>4,196,730</u>	<u>4,289,059</u>
Operating Income	<u>7,148,521</u>	<u>6,416,137</u>	<u>7,109,851</u>
Operating Income for Ratio Calculation	<u>6,671,219</u>	<u>6,416,137</u>	<u>7,109,851</u>
All Interest	1,249,271	1,130,990	1,071,010
All Principal	2,788,825	3,205,000	4,008,300
Total Debt	<u>4,038,096</u>	<u>4,335,990</u>	<u>5,079,310</u>
Bond Ratio	<u>165 %</u>	<u>148 %</u>	<u>140 %</u>

Wastewater Fund Capital

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	<u>3,109,551</u>	<u>1,885,185</u>	<u>2,393,697</u>
Revenues			
Transfers In	1,000,000	1,502,347	—
Interest	13,405	1,165	1,200
Total Revenues	<u>1,013,405</u>	<u>1,503,512</u>	<u>1,200</u>
Capital Outlay Expenses			
AMI Meter Project	1,467,204	20,000	—
Vehicles	63,920	—	50,000
Capital Equipment	150,902	5,000	—
Computer Software	24,800	50,000	—
Engineering Design	10,000	60,000	180,000
Construction Contract	150,697	175,000	800,000
Sewer Repair Liberty Drive	30,261	5,000	—
Capital Equipment	129,987	463,650	291,000
HDR Study - Plant Replacement Escrow	210,000	216,350	219,000
Construction Contract	—	—	25,000
Total Capital Expenses	<u>2,237,771</u>	<u>995,000</u>	<u>1,565,000</u>
Ending Fund Balance	<u>1,885,185</u>	<u>2,393,697</u>	<u>829,897</u>

Solid Waste Fund

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	116,076	134,001	80,510
Revenues			
Refuse Collection Fees	1,855,383	1,872,653	1,975,014
Recycling Rebate	91	—	—
Interest Earnings	676	100	100
Misc Services	2,270	—	—
Total Revenues	<u>1,858,420</u>	<u>1,872,753</u>	<u>1,975,114</u>
Expenditures			
Regular Salaries	21,450	27,141	28,315
Overtime	75	—	—
Opt Out Ins	481	452	454
Heath Savings Account	222	346	338
FICA	1,664	2,117	2,227
Lagers	1,680	2,940	3,173
Worker's Comp	106	92	89
Health Insurance	4,387	2,426	842
Life Insurance	7	11	12
Dental Insurance	232	226	255
Vision Insurance-VSP	49	43	57
Disability Ins	16	18	19
Outside Printing	375	200	200
Legal Fees	80	60	100
Financial Services	27,713	17,200	26,000
Misc Fees	126	—	—
Mobile Phones	—	500	500
Software Maintenance	—	660	660
Casualty Insurance	1,183	1,012	—
Uncollectible Accounts	366	2,600	2,600
Deposit Interest Expense	2,270	—	—
Pension Expenses	(770)	2,500	2,500
Sanitation Collection Fees	1,740,522	1,808,100	1,842,622
Hazardous Waste Program	36,408	37,000	37,000
Miscellaneous Fees	1,804	16,000	16,000
Postage	49	4,600	4,600
Total Expenditures	<u>\$ 1,840,495</u>	<u>\$ 1,926,244</u>	<u>\$ 1,968,563</u>
Income	<u>17,925</u>	<u>(53,491)</u>	<u>6,551</u>
Ending Fund Balance	<u>\$ 134,001</u>	<u>\$ 80,510</u>	<u>\$ 87,061</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

2022 User Rate Recommendations

Based on the above list of action items and the 2022 financial requirements, the Budget Committee recommended to the City Council the following rate adjustments to be effective in April of 2022:

Bottom-line Impact – a 2.37% increase costing \$2.79 per month for the **average** utility customer.

Individual average customer elements:

- Water – 3.00% increase, representing an additional \$1.92 per month
- Wastewater – 3.3% increase, representing an additional \$2.17 per month
- Solid Waste – 3.7% increase, representing an additional of \$0.68 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 that are recommended for April of 2021 are lower than the Sewer Treatment Plant rates that were discussed with the community at the time of the Sewer Bond election.

The recommended 2022 user rate structure effective April 2022 will be as follows:

	Base for 2021	2022 Recommended Increase
Water		
Monthly Customer Charge	6.80	8.00
Volume Charges		
Minimum - under 1001 gals	3.26	3.36
First 1,001 to 2,000 gals	7.00	7.21
Next 18,000 gals	5.75	5.92
Next 80,000 gals	5.20	5.36
Over 100,000 gals	4.07	4.19
Wastewater		
Monthly Customer Charge	8.69	8.98
Volume Charges		
First 1,000 gals	7.40	7.64
Over 1,000 gals	16.09	16.62
Solid Waste		
Per Household	18.30	18.98
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 2022 budget.

Vicki L McClure
Interim Finance Director

Curt Wenson
City Administrator

Attachments

Other Funds:

TIF Funds

**Frank Hughes Memorial Trust
Cemetery Maintenance Fund
Mt. Memorial Trust Fund
Fairview Memorial Trust Fund
Police Training Fund
Police Inmate Security Fund**

City of Liberty, Missouri
 Combined TIF Projects - Bonds
 Fiscal Year 2022

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	\$ 4,930,463	\$ 4,653,563	\$ 2,729,776
Revenues			
Real Estate Tax-City PILOTS	\$ 65,986	\$ 65,509	\$ 69,334
City Sales Tax	544,721	447,154	210,103
Delinquent Charges	—	—	—
TIF Tax - County PILOTS	544,868	541,623	588,257
TIF Sales Tax - County	164,179	169,677	73,541
CID Sales Tax	1,674,537	501,131	203,940
Interest Earnings	12,673	6,081	6,000
Zoological Sales Tax	25,960	22,916	10,509
Miscellaneous Income	16,837	11,779	—
Transfers In	—	517,025	—
Total Revenues	\$ 3,049,761	\$ 2,282,895	\$ 1,161,684
Expenditures			
Legal Fees	—	\$ —	—
Reimbursable Fees	83,578	558,393	405,589
Developer Reimbursement	137,024	—	—
Bond Principal (1)	1,573,000	2,810,000	395,000
Bond Interest	433,067	344,353	278,651
Miscellaneous	1,082,904	9,192	10,646
Administrative Fee	5,571	3,880	2,178
Debt Service Fee	11,517	4,529	1,855
Cost of Issuance	—	476,335	—
Total Expenditures	\$ 3,326,661	\$ 4,206,682	\$ 1,093,919
Revenue Over(Under) Expense	\$ (276,900)	\$ (1,923,787)	\$ 67,765
Restricted Cash			
Restricted Cash - Bond Payment	\$ 163,002	\$ —	\$ —
Restricted Cash - Redemption	4,831	3,800	3,800
Restricted Cash - PILOTS	—	—	—
Restricted Cash - EATS	221,670	24,000	24,000
Restricted DSR - Bond Proceeds	914,320	573,000	573,000
Restricted DSR - Bus Inter	481,969	201,000	201,000
Restricted Cash - TIF	—	1,016	1,016
Restricted Cash - TIF Surplus	900,000	—	—
Restricted Cash - CID	42,068	—	—
Restricted Cash - CID Surplus	400,000	—	—
Restricted Cash - Surplus	109,469	199,722	199,722
Restricted Cash - Cost of Issuance	—	—	—
Restricted Fund For Debt Service Held by City	1,416,234	1,727,238	1,795,001
Ending Fund Balance	\$ 4,653,563	\$ 2,729,776	\$ 2,797,539

City of Liberty, Missouri
Pay as You Go TIF Recap
Fiscal Year 2022

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	\$ 491,230	\$ 676,742	\$ 62,612
Revenues			
Real Estate Tax	\$ 117,657	\$ 100,912	\$ 99,957
TIF Sales Tax - City	758,948	325,826	127,803
TIF Tax - County/School/Hosp	971,760	834,846	848,076
TIF Sales Tax - County	340,500	156,351	44,731
CID Sales Tax	1,082,876	569,055	113,573
Zoological Sales Tax	50,003	121,131	7,170
Total Revenues	<u>\$ 3,321,744</u>	<u>\$ 2,108,121</u>	<u>\$ 1,241,310</u>
Total Resources	<u>\$ 3,812,974</u>	<u>\$ 2,784,863</u>	<u>\$ 1,303,922</u>
Expenditures			
Administrative Fees	8,938	6,947	2,303
TIF Reimbursable Fees	—	—	—
Miscellaneous Fees	7,808	15,056	15,169
Developer Reimbursements	3,119,486	2,547,818	1,223,838
Interfund Transfers	\$ —	\$ 152,430	\$ —
Total Expenditures	<u>\$ 3,136,232</u>	<u>\$ 2,722,251</u>	<u>\$ 1,241,310</u>
Revenue Over(Under) Expense	<u>\$ 185,512</u>	<u>\$ (614,130)</u>	<u>\$ —</u>
Ending Fund Balance	<u><u>\$ 676,742</u></u>	<u><u>\$ 62,612</u></u>	<u><u>\$ 62,612</u></u>

City of Liberty, Missouri
Liberty Commons TIF Project
Fiscal Year 2022

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	\$ 4,806,425	\$ 5,856,588	\$ 7,224,930
Revenues			
Real Estate Tax	120,323	\$ 120,323	\$ 114,756
Delinquent Taxes	—	—	—
Hotel Rebate	31,295	27,260	28,080
TIF Sales Tax - City	644,429	686,960	709,200
Real Estate Tax - County/School/Hosp	993,554	994,012	973,640
TIF Sales Tax - County	195,712	240,440	248,220
CID Sales Tax	701,214	1,069,646	1,102,632
Zoological Sales Tax	28,962	34,350	35,460
TDD Sales Tax	392,390	428,040	440,880
Interest Earnings-Reserve	11,701	1,000	1,500
Contributions-Developers	—	—	—
Transfers In - Special Allocation Funds	1,459,684	—	—
Bond Proceeds	—	—	—
Total Revenues	\$ 4,579,264	\$ 3,602,031	\$ 3,654,368
Total Resources	\$ 9,385,689	\$ 9,458,619	\$ 10,879,298
Expenditures			
Project Legal Fees	—	—	—
Administrative Fees	2,428	2,008	2,303
TIF Reimbursable Fees	—	—	—
Miscellaneous Fees	18,245	19,255	25,389
Developer Reimbursements	—	—	—
Bond Principal - A Bond	415,000	455,000	520,000
Bond Interest - A Bond(1)	1,776,009	1,753,716	1,728,731
Debt Service Fees	3,710	3,710	3,710
Transfers Out - Special Allocation Funds	\$ 1,313,709	\$ —	\$ —
Total Expenditures	\$ 3,529,101	\$ 2,233,689	\$ 2,280,133
Revenue Over(Under) Expense	\$ 1,050,163	\$ 1,368,342	\$ 1,374,235
Restricted Cash - Project Fund	5	5	5
Restricted Cash - Escrowed	—	—	—
Restricted Cash - Hotel Tax	6,469	6,500	6,500
Restricted Cash - Bond Pymt	8	8	8
Restricted Cash - Pilots	—	—	—
Restricted Cash - EATS	179,218	—	—
Restricted DSR - Bond Proceeds	2,688,345	2,688,345	2,688,345
Restricted DSR - Bus Inter	1,765,436	2,100,000	2,300,000
Restricted Cash - Cap Int	—	—	—
Restricted Cash - CID Revenues	82,033	—	—
Restricted Cash - Special Assessment CID	1	—	—
Restricted Cash - TDD Revenues	33,216	—	—
Restricted Cash - Project Fund	7	7	7
Restricted Fund For Debt Service Held by City	\$ 1,100,850	\$ 2,430,065	\$ 3,604,300
Net Ending Fund Balance	\$ 5,856,588	\$ 7,224,930	\$ 8,599,165

City of Liberty, Missouri
 Frank Hughes Memorial Library Trust Fund
 Fiscal Year 2022

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	\$ 30,000	\$ 30,000	\$ 30,000
Revenues			
Interest Earnings	\$ 178	\$ 18	\$ 20
Total Revenues	<u>\$ 178</u>	<u>\$ 18</u>	<u>\$ 20</u>
Total Resources	<u>\$ 30,178</u>	<u>\$ 30,018</u>	<u>\$ 30,020</u>
Expenditures			
Interfund Transfer-Parks	\$ 178	\$ 18	\$ 20
Total Expenditures	<u>\$ 178</u>	<u>\$ 18</u>	<u>\$ 20</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>

City of Liberty, Missouri
Cemetery Maintenance Fund
Fiscal Year 2022

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	\$ 13,946	\$ 28,744	\$ 67,381
REVENUE			
Charges for Services-Burial Permits	\$ 36,000	\$ 35,000	\$ 25,350
Charges for Services-Engraving Services	960	704	704
Interest Earnings	141	34	50
Misc-Contributions for Maintenance	—	—	100
Sale of Lots	16,200	23,000	12,540
Misc-Sale of Columbarium Niche	2,700	1,700	1,700
Miscellaneous Income	\$ —	\$ 100	\$ 100
TOTAL REVENUES	\$ 56,001	\$ 60,538	\$ 40,544
TRANSFERS IN			
Misc-Contributions from Trust Funds	\$ 2,493	\$ 2,120	\$ 270
Transfers In from General Fund	67,750	92,750	67,750
TOTAL REVENUES AND TRANSFERS IN	\$ 126,244	\$ 155,408	\$ 108,564
Total Resources	\$ 140,190	\$ 184,152	\$ 175,945
EXPENDITURES			
Supplies-Cemetery Committee	\$ 268	\$ 300	\$ 300
Supplies-VFW	135	200	200
Supplies-Misc Supplies	150	75	75
Fees-Contract Labor-Open/Close	11,750	14,250	14,000
Fees-Miscellaneous Fees	5,250	1,403	—
Utilities-Electric	775	293	500
Maintenance-Grounds/Landscaping	721	1,000	1,000
Maintenance-Mowing Contract	43,930	51,000	65,000
Maintenance-Headstone	717	500	500
TOTAL EXPENDITURES	\$ 63,696	\$ 69,021	\$ 81,575
TRANSFERS OUT			
Transfers out to Park Fund for Labor	\$ 47,750	\$ 47,750	\$ 47,750
TOTAL TRANSFERS OUT	\$ 47,750	\$ 47,750	\$ 47,750
TOTAL EXPENSE AND TRANSFERS OUT	\$ 111,446	\$ 116,771	\$ 129,325
Revenues Favorable/(Unfavorable) to Expenses and Transfers Out	\$ 14,798	\$ 38,637	\$ (20,761)
Columbarium Reserve	\$ 13,219	\$ 14,494	\$ 15,769
Undesignated Fund Balance	15,526	52,889	30,853
ENDING FUND BALANCE	\$ 28,744	\$ 67,381	\$ 46,620

City of Liberty, Missouri
Mt. Memorial Cemetery Trust
Fiscal Year 2022

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	33,755	33,755	33,755
Revenues			
Interest Earnings	201	22	20
Total Revenues	201	22	20
Total Resources	33,956	33,777	33,775
Expenditures			
Interfund Transfer-Cemetery Maintenance	201	22	20
Total Expenditures	201	22	20
Total Revenue Over(Under) Expenditures	—	—	—
Ending Fund Balance	33,755	33,755	33,755

* Only Interest Revenue can be used for Cemetery Maintenance

City of Liberty, Missouri
Fairview Cemetery Fund
Fiscal Year 2022

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	386,394	391,794	399,444
Revenues			
Interest Earnings	2,292	248	250
Sale of Lots	5,400	7,650	5,000
Total Revenues	7,692	7,898	5,250
Total Resources	394,086	399,692	404,694
Expenditures			
Interfund Transfer-Cemetery Maintenance	2,292	248	250
Total Expenditures	2,292	248	250
Total Revenue Over(Under) Expenditures	5,400	7,650	5,000
Ending Fund Balance	391,794	399,444	404,444

* Only Interest Revenue can be used for Cemetery Maintenance

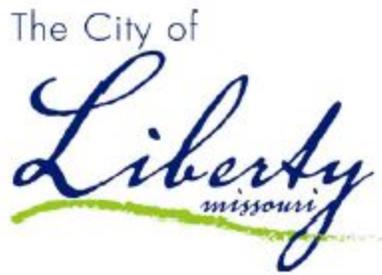
City of Liberty, Missouri
Police Training Fund
Fiscal Year 2022

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	18,138	36,129	33,680
Revenues			
Police Grants	—	1,200	1,200
Interest Earnings	94	18	20
Police Training	3,742	4,500	4,500
Arrest Costs Recoupment	1,751	1,900	1,900
Post Training Funds	2,203	2,150	2,150
Miscellaneous Income	10,550	—	—
Total Revenues	<u>18,340</u>	<u>9,768</u>	<u>9,770</u>
Total Resources	<u>36,478</u>	<u>45,897</u>	<u>43,450</u>
Expenditures			
Police Training Travel	—	4,500	4,500
Police Registration Fees	349	7,717	6,000
Total Expenditures	<u>349</u>	<u>12,217</u>	<u>10,500</u>
Total Revenue Over(Under) Expenditures	<u>17,991</u>	<u>(2,449)</u>	<u>(730)</u>
Ending Fund Balance	<u>36,129</u>	<u>33,680</u>	<u>32,950</u>

City of Liberty, Missouri
Police Inmate Security Fund
Fiscal Year 2022

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	12,133	15,949	14,957
Revenues			
Interest Earnings	80	8	10
Inmate Maintenance Fee	3,736	4,500	4,500
Miscellaneous Income	—	—	—
Total Revenues	<u>3,816</u>	<u>4,508</u>	<u>4,510</u>
Total Resources	<u>15,949</u>	<u>20,457</u>	<u>19,467</u>
Expenditures			
Biometric Supplies	—	4,000	4,000
Minor Equipment	—	1,500	1,500
Total Expenditures	<u>—</u>	<u>5,500</u>	<u>5,500</u>
Total Revenue Over(Under) Expenditures	<u>3,816</u>	<u>(992)</u>	<u>(990)</u>
Ending Fund Balance	<u>15,949</u>	<u>14,957</u>	<u>13,967</u>

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

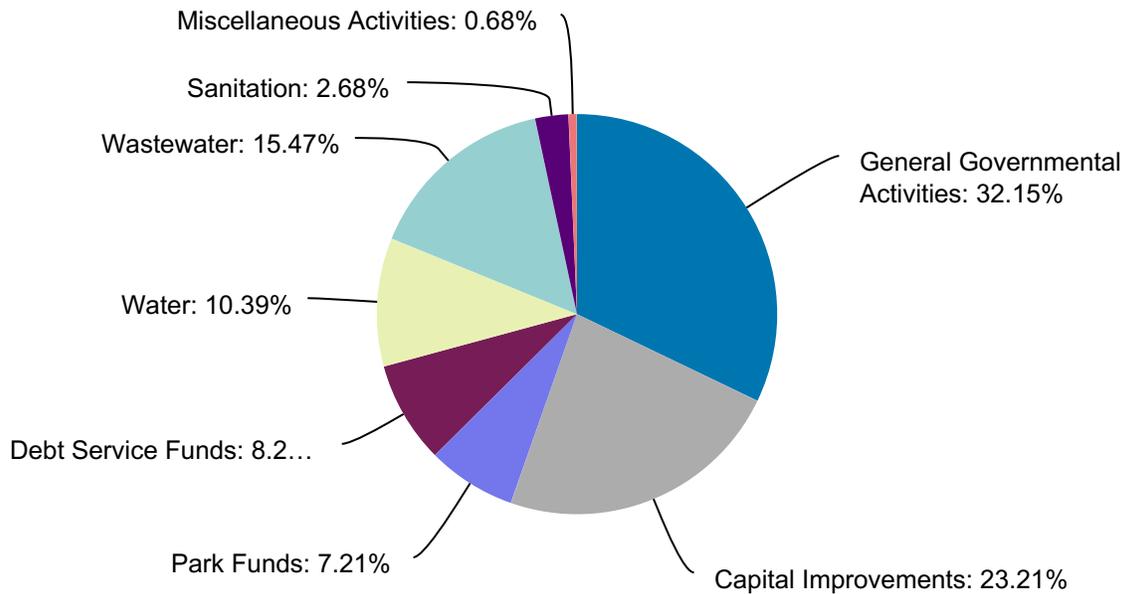
City of Liberty, Missouri
Recap of Revenue
Fiscal Year 2022

Revenue Source	Budget Amount	% of Total
Total Revenue By Fund		
General Fund	\$ 23,691,510	32.15 %
Economic Development Sales Tax Fund	3,057,820	4.15 %
Public Safety Sales Tax Fund	3,826,530	5.19 %
Capital Sales Tax Fund	3,574,384	4.85 %
Transportation Sales Tax Fund	3,310,710	4.49 %
Parks Sales Tax Fund	1,517,680	2.06 %
Fire Sales Tax Fund	1,818,108	2.47 %
Cable Reserve Fund	—	0.00 %
Park Operating Fund	5,310,569	7.21 %
Transient Bed Tax	371,620	0.50 %
Police Training Fund	9,770	0.01 %
Police Inmate Security Fund	4,510	0.01 %
Cemetery Maintenance Fund	108,564	0.15 %
Fairview Cemetery Trust Fund	5,250	0.01 %
Mt. Memorial Cemetery Trust Fund	20	0.00 %
Frank Hughes Memorial Trust Fund	20	0.00 %
Loss Control Fund	—	0.00 %
TIF Debt Service Fund	6,057,360	8.22 %
Water Operating Fund	5,979,910	8.11 %
Water Capital Fund	1,674,174	2.27 %
Wastewater Operating Fund	11,397,710	15.47 %
Wastewater Capital Fund	1,200	0.00 %
Wastewater Treatment Facility Fund	—	0.00 %
Sanitation Fund	1,975,114	2.68 %
	<u>\$ 73,692,533</u>	<u>100.0 %</u>

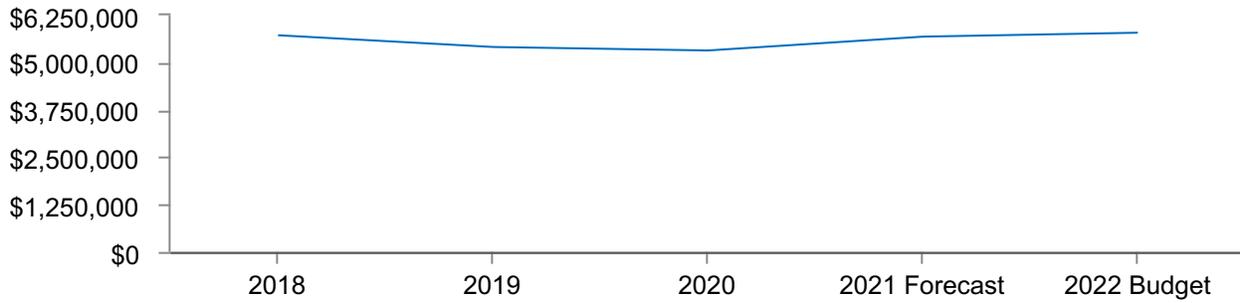
City of Liberty, Missouri
Recap of Revenue
Fiscal Year 2022

Revenue Source	Budget Amount	% of Total
Total Revenue By Activity		
General Governmental Activities	\$ 23,691,510	32.15 %
Capital Improvements	17,105,232	23.21
Park Funds	5,310,569	7.21
Debt Service Funds	6,057,360	8.22
Water	7,654,084	10.39
Wastewater	11,398,910	15.47
Sanitation	1,975,114	2.68
Miscellaneous Activities	499,754	0.68
	\$ 73,692,533	100.0 %

2022 REVENUE BY ACTIVITY



Property Tax



Percentage of 2022 Proposed Property Tax Revenue to Total Revenue **7.86 %**

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:

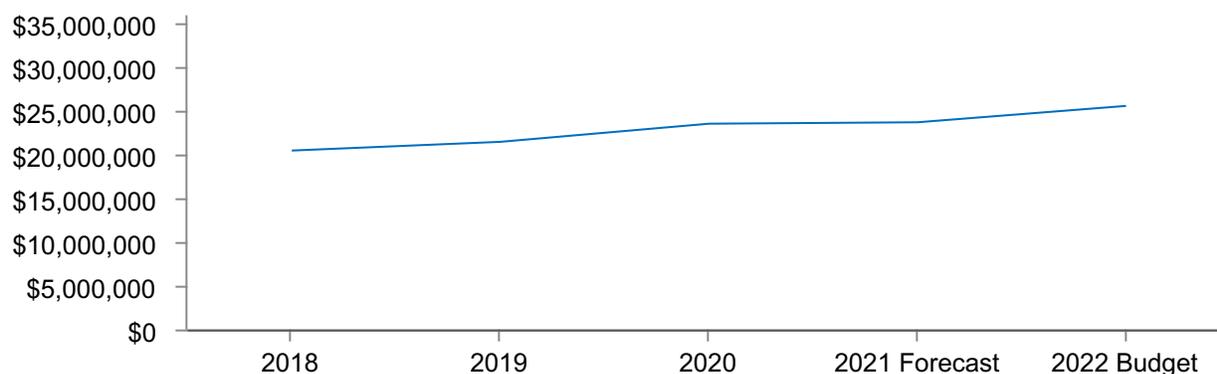
Residential	19%
Personal	33.33%
Commercial/Industrial	32%
Agricultural	12%

Forecast Factors impacting revenue include population, income, and construction activity. Proposed revenue for 2022 is based on the City's current tax levy and 2021 assessed values as reported by the Clay County Assessor's Office

Account # 3001 to 3009

Fund Category	2018	2019	2020	2021 Forecast	2022 Budget
General Fund	\$ 4,702,543	\$ 4,341,380	\$ 4,268,295	\$ 4,587,979	\$ 4,684,179
Park Fund	828,551	764,771	747,245	806,483	821,721
TIF Fund	191,654	306,772	305,273	291,784	284,046
TOTAL	\$ 5,722,747	\$ 5,412,923	\$ 5,320,813	\$ 5,686,246	\$ 5,789,946
Increase (decrease)		(5.41)%	(1.70)%	6.87%	1.82%

Sales Tax



Percentage of 2022 Proposed Sales Tax Revenue to Total Revenue

34.76 %

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

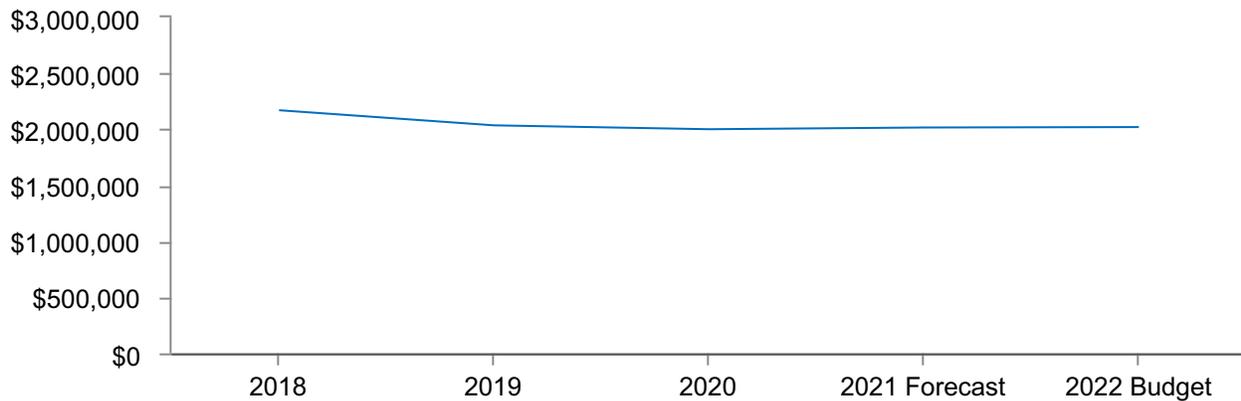
Levy Rate		Rate	Effective Date	Sunset Date
	General Sales Tax	1.00%	4/1/1975	None
	Capital Sales Tax	0.50%	12/1/2010	12/31/2030
	Parks Sales Tax	0.25%	1/1/2001	None
	Fire Sales Tax	0.25%	1/1/2001	None
	Transportation Sales Tax	0.25%	4/1/2002	12/31/2030
	Transportation Sales Tax	0.25%	4/1/2009	12/31/2030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

Forecast Factors impacting revenue include population, income, and construction activity. Proposed revenue for 2022 is based on the City's current tax levy and 2021 assessed values as reported by the Clay County Assessor's Office

Account # 3021 to 3029

Fund Category	2018	2019	2020	2021 Forecast	2022 Budget
General Sales Tax	\$ 5,748,767	\$ 6,853,401	\$ 8,032,978	\$ 8,201,050	\$ 8,699,744
Capital Sales Tax	2,261,208	2,285,507	2,518,090	2,508,370	3,034,090
Parks Sales Tax	2,254,019	2,279,333	2,512,073	2,508,370	3,034,090
Fire Sales Tax	1,130,604	912,079	937,070	993,680	1,064,400
Transportation Sales Tax	2,254,019	2,279,333	2,512,073	2,508,370	3,034,090
Economic Dev Sales Tax	2,014,369	2,053,450	2,156,630	2,095,070	2,432,560
Public Safety Sales Tax	2,679,068	2,689,517	2,930,906	2,985,800	3,243,420
TIF Debt Service	2,159,938	2,149,587	1,979,393	1,941,493	1,075,186
TOTAL	\$20,501,992	\$ 21,502,208	\$ 23,579,213	\$ 23,742,203	\$ 25,617,580
Increase (decrease)		4.88%	9.66%	0.69%	7.90%

Electric Franchise Fees



Percentage of 2022 Proposed Electric Franchise Fee Revenue to Total Revenue **2.74 %**

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.

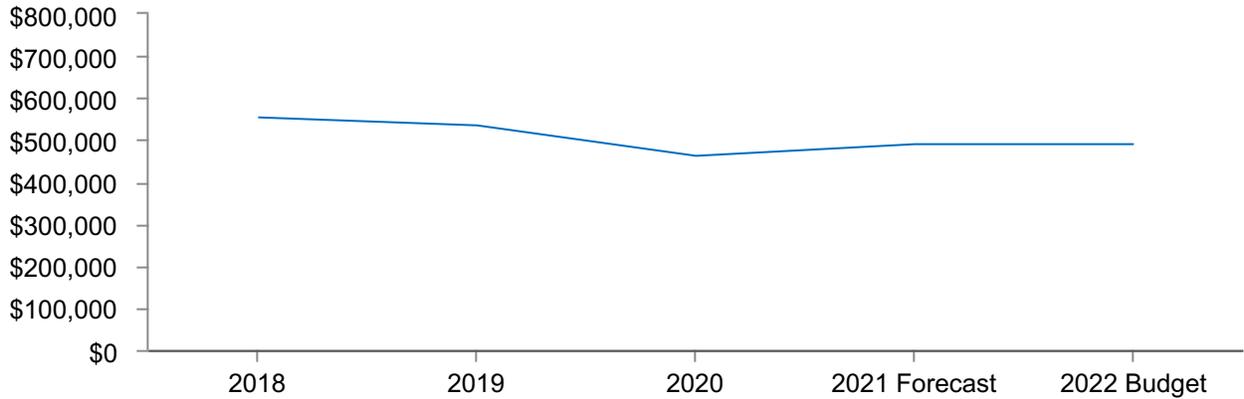
Tax Levy The City's electric franchise fee is 6%

Forecast Factors impacting revenue include temperature, population and utility rates. The 2022 budget shows no change for the coming year from projected, but improving over assumed historical usage.

Account # 3011

Fund Category	2018	2019	2020	2021 Forecast	2022 Budget
General Fund	\$ 2,170,324	\$ 2,035,518	\$ 2,000,772	\$ 2,016,224	\$ 2,020,000
Increase (decrease)		(6.21)%	(1.71)%	0.77%	0.19%

Gas Franchise Fees



Percentage of 2022 Proposed Gas Franchise Fee Revenue to Total Revenue

0.66 %

Authority State Statute: Section 94.360
 City Ordinance: Ord. 4653, June 13, 1983

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

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

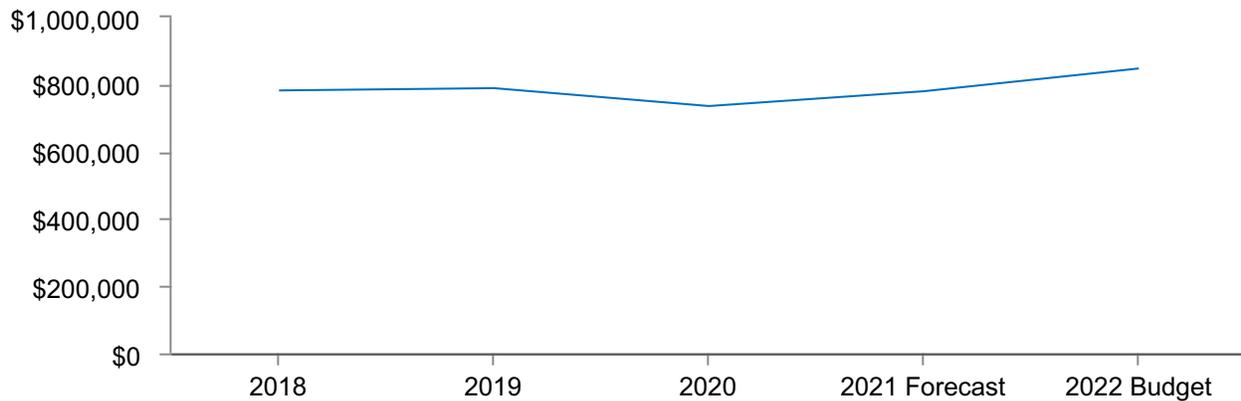
Forecast Factors impacting revenue growth include temperature, population and changes in utility rates. The 2022 budget reflects revenue staying steady from 2021 forecasts and is reflective of improved natural gas pricing and normalized usage/demand.

Account # 3012

Fund Category	2018	2019	2020	2021 Forecast	2022 Budget
General Fund	\$ 553,736	\$ 534,713	\$ 462,218	\$ 490,000	\$ 490,000

Increase (decrease)	(3.44)%	(13.56)%	6.01%	—%
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Gasoline Tax



Percentage of 2022 Proposed Gasoline Tax Revenue to Total Revenue

1.15 %

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.

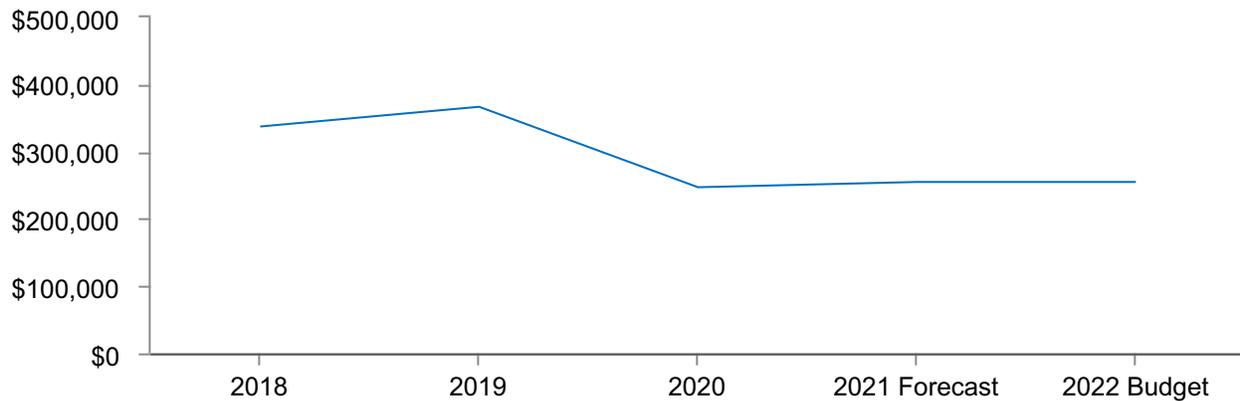
Tax Levy The current tax rate of \$0.17/gal became effective on 04/01/1996

Forecast The 2022 proposed budget shows an increase from 2021 forecasts and assumes that cost of fuel and usage will rise.

Account # 3034

Fund Category	2018	2019	2020	2021 Forecast	2022 Budget
General Fund	\$ 782,375	\$ 789,160	\$ 735,936	\$ 780,000	\$ 847,724
Increase (decrease)		0.87%	(6.74)%	5.99%	8.68%

Fines and Forfeitures



Percentage of 2022 Proposed Fines and Forfeitures Revenue to Total Revenue

0.35 %

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

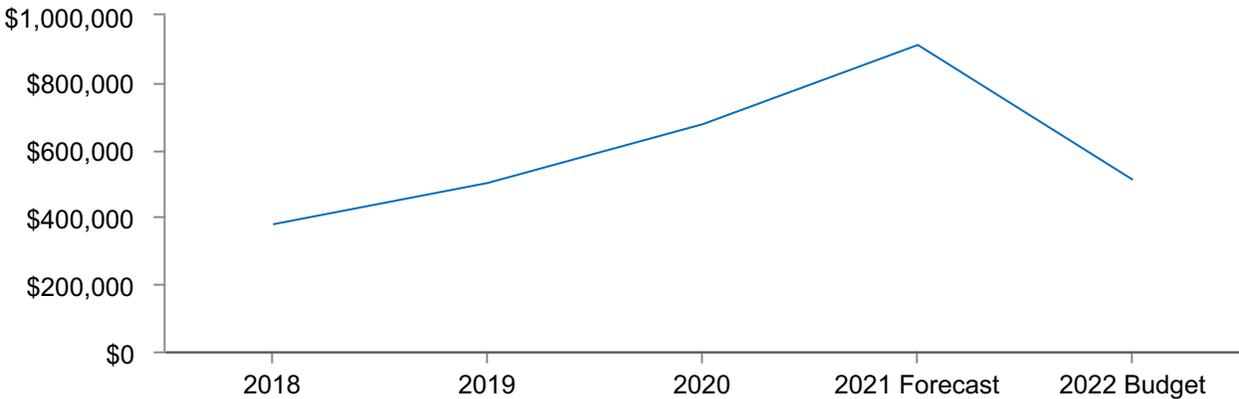
Description Includes fines levied by the municipal court, monies forfeited when a defendant fails to make a scheduled court appearance, and additional charges to offset the cost of operating the court and training law enforcement officials.

Forecast Fines and forfeitures budgeted in 2022 show no change from 2021 forecasts. There have been additional positions added, but not fully staffed.

Account # 3350 to 3357

Fund Category	2018	2019	2020	2021 Forecast	2022 Budget
General Fund	\$ 337,490	\$ 366,853	\$ 247,156	\$ 255,000	\$ 255,000
Increase (decrease)		8.70 %	(32.63)%	3.17 %	— %

Construction and Development Fees



Percentage of 2022 Proposed Construction and Development Fee Revenue to Total Revenue **0.69 %**

- 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.

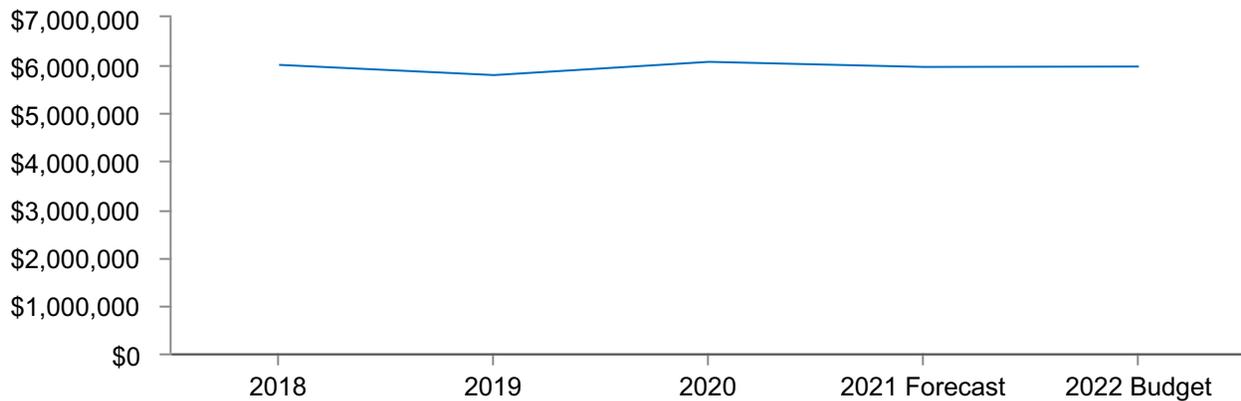
- Fee Schedule** Building permits are generally levied per square footage. Inspection fees are generally levied per linear foot of the utility or street improvement.

- 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	2018	2019	2020	2021 Forecast	2022 Budget
General Fund	\$ 378,092	\$ 501,291	\$ 676,151	\$ 911,664	\$ 510,500
Increase (decrease)		32.58%	34.88%	34.83%	(44.00)%

Water Sales



Percentage of 2022 Proposed Construction and Development Fee Revenue to Total Revenue **8.11 %**

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, 2022 monthly residential water rates will be:

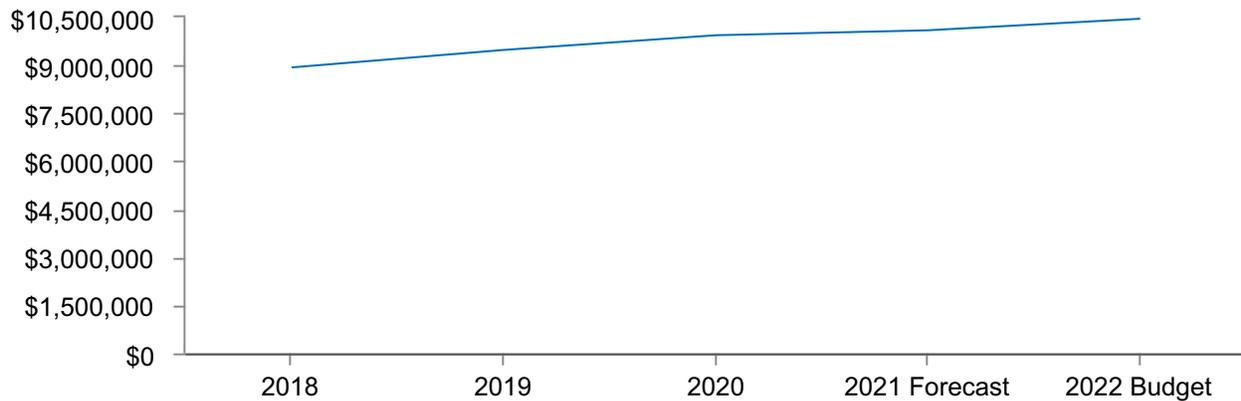
Monthly Customer Charge:	\$8.00
Minimum:	\$3.36
First 2,000 gal.:	\$7.21 per 1,000 gal
Next 18,000 gal.:	\$5.92 per 1,000 gal
Next 80,000 gal.:	\$5.36 per 1,000 gal
Over 100,000 gal.:	\$4.19 per 1,000 gal

Forecast The 2022 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	2018	2019	2020	2021 Forecast	2022 Budget
Water Sales	\$ 5,749,678	\$ 5,510,289	\$ 5,706,469	\$ 5,745,670	\$ 5,754,410
System Develop	63,503	106,869	92,320	60,000	60,000
Sales For Resale	195,886	179,123	273,231	160,000	160,000
Total	\$ 6,009,067	\$ 5,796,281	\$ 6,072,020	\$ 5,965,670	\$ 5,974,410
Increase (decrease)		(3.54)%	4.76 %	(1.75)%	0.15 %

Wastewater Charges



Percentage of 2022 Proposed Wastewater Charges Revenue to Total Revenue

14.19 %

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, 2022:
 Monthly Customer Charge: \$ 8.98
 Minimum Volume Charge: \$ 7.64
 1,001 Gallons or More \$16.62 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

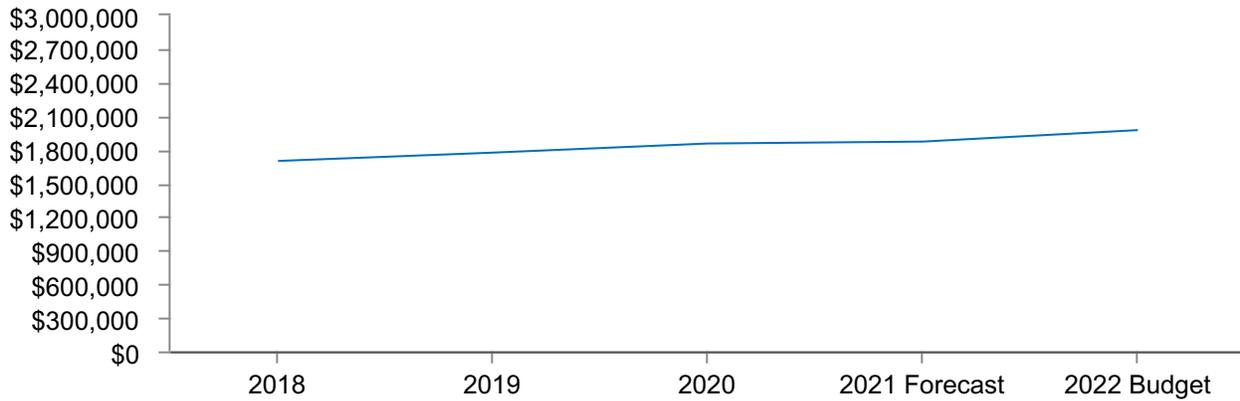
The 2022 budget reflects historical wastewater usage applied to current user rates subject to adjustment solely due to the new Wastewater Treatment Plant.

Account # 3901 to 3975

Fund Category	2018	2019	2020	2021 Forecast	2022 Budget
Wastewater Charges	\$ 8,907,623.52	\$ 9,435,523.32	\$ 9,900,723.73	\$ 10,058,770	\$ 10,419,870
Connection Fees	26,111	44,625	38,370	35,140	35,140
Total	8,933,735	9,480,148	9,939,094	10,093,910	10,455,010

Increase (decrease) 6.12 % 4.84 % 1.56 % 3.58 %

Solid Waste and Recycling Charges



Percentage of 2022 Proposed Solid Waste Fee Revenue to Total Revenue **2.68 %**

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.

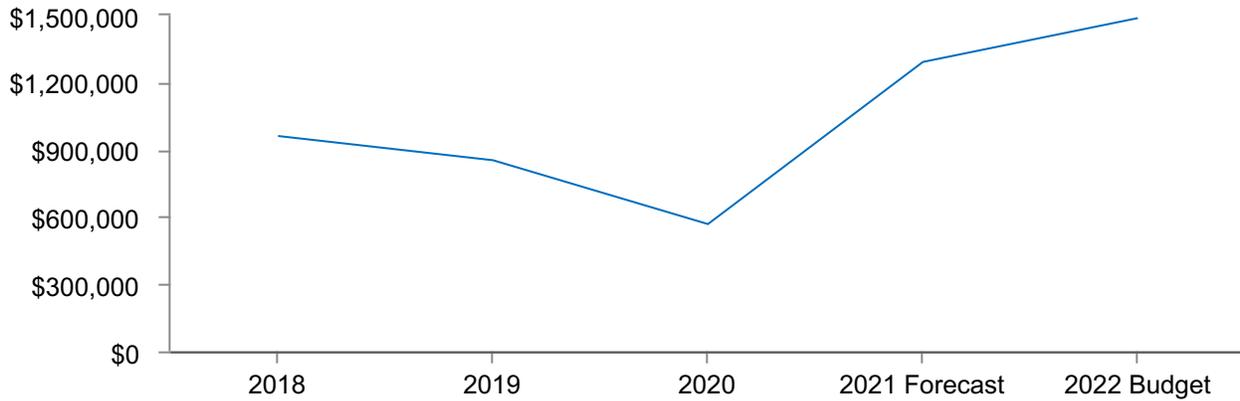
Fee Schedule Rates as of January, 2022:
 Monthly Customer Charge: \$18.98
 With seniors receiving 50% reduction in sanitation rates.

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	2018	2019	2020	2021 Forecast	2022 Budget
Solid Waste	\$ 1,699,702	\$ 1,774,092	\$ 1,855,474	\$ 1,872,653	\$ 1,975,014
Increase (decrease)		4.38 %	4.59 %	0.93 %	5.47 %

Sports Complex/Sports Programs



Percentage of 2022 Proposed Fountain Bluff Sports Complex Revenue to Total Revenue

2.02 %

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.

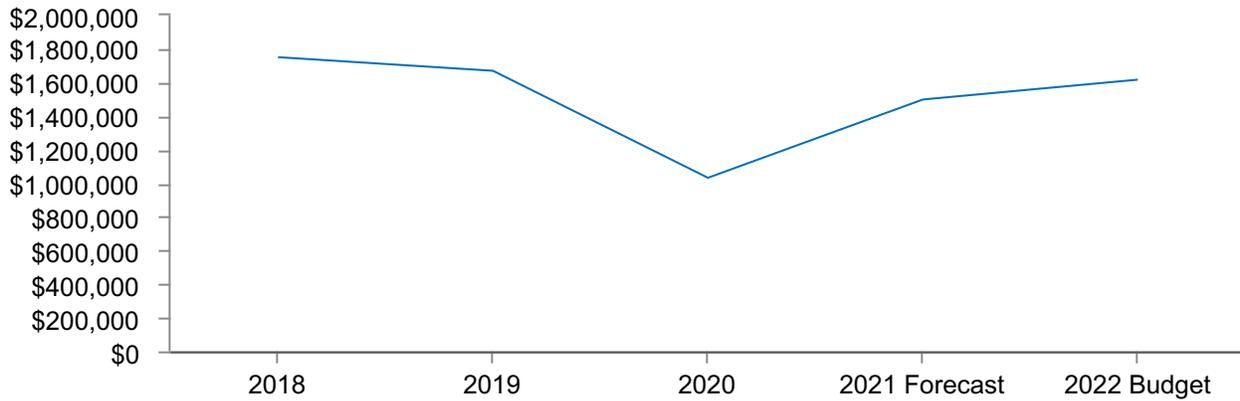
Forecast

The 2022 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. The increase from 2020 Actual Revenue to 2022 Projected is due to the presumed return of community programs (previously canceled due to COVID) and the addition of synthetic Turf; extending the useable season at Capital Federal Sports Complex.

Account #8065 to 8617

Fund Category	2018	2019	2020	2021 Forecast	2022 Budget
Sports Complex/Sports Programs	\$ 961,253	\$ 853,067	\$ 568,176	\$ 1,291,755	\$ 1,487,500
Increase (decrease)		(11.25)%	(33.40)%	127.35%	15.15%

Community Center



Percentage of 2022 Proposed Community Center Revenue to Total Revenue

2.19 %

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

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

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

	Annual	Summer	Daily
Youth (18 & under)	\$ 270.00	\$ 110.00	\$ 7.75
Adult	\$ 395.00	\$ 140.00	\$ 10.50
Adult plus one adult	\$ 685.00	\$ 235.00	N/A
Senior Citizen (60 & older)	\$ 325.00	\$ 120.00	\$ 9.00
Family	\$ 790.00	\$ 275.00	N/A
Additional Dependent	\$ 75.00	\$ 25.00	N/A
20 Visit Swipe Card/no expiration	\$ 150.00		

Forecast The 2022 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 # 8001 to 8810

Fund Category	2018	2019	2020	2021 Forecast	2022 Budget
Community Center	\$ 1,750,713	\$ 1,669,762	\$ 1,032,969	\$ 1,498,887	\$ 1,617,005
Increase (decrease)		(4.62)%	(38.14)%	45.10 %	7.88 %

GENERAL FUND

City of Liberty, Missouri
General Fund Summary
Fiscal Year 2022

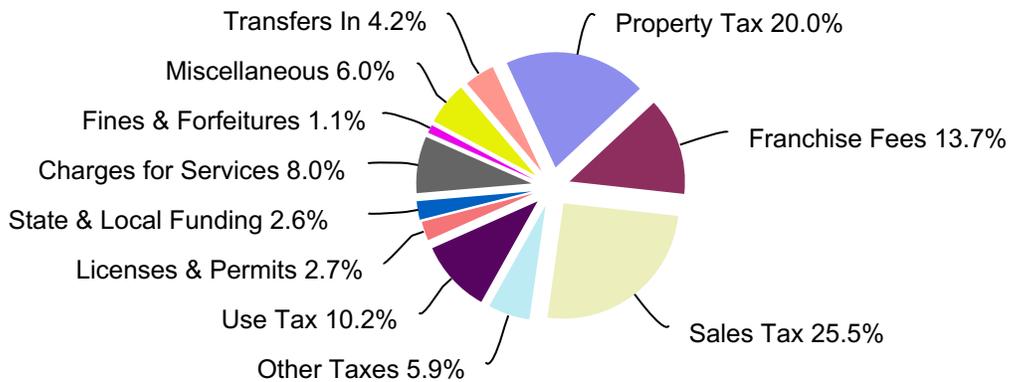
	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES					
Property Tax	\$ 4,702,543	\$ 4,341,380	\$ 4,268,295	\$ 4,587,979	\$ 4,684,179
Franchise Fees	3,595,313	3,366,963	3,181,006	3,143,905	3,115,000
Sales Tax	4,765,311	4,783,826	5,292,689	5,851,050	6,299,744
Use Tax	983,456	2,069,576	2,740,289	2,350,000	2,400,000
Other Tax	1,274,821	1,294,182	1,221,437	1,345,994	1,328,824
License & Permits	472,588	484,068	507,181	617,605	537,800
Federal Grants	—	—	—	—	—
Operating Grants	596,049	618,066	695,342	597,238	653,963
Charges for Services	1,083,810	1,439,708	1,630,953	1,833,160	1,759,080
Interest	53,169	116,655	45,684	11,892	15,000
Fines & Forfeitures	337,490	366,853	247,156	255,000	255,000
Miscellaneous	1,742,232	1,267,411	4,423,976	1,382,615	1,670,900
Transfers In	893,530	872,020	972,020	972,020	972,020
Total Revenues	\$ 20,500,312	\$ 21,020,707	\$ 25,226,028	\$ 22,948,458	\$ 23,691,510

EXPENDITURES					
Council	\$ 188,783	\$ 196,705	\$ 211,563	\$ 217,258	\$ 228,595
Administration	1,217,375	1,286,488	1,398,369	1,649,499	1,788,679
Human Resources	281,442	310,315	358,614	394,656	433,790
Finance	810,411	937,818	848,466	885,134	987,174
Police	5,396,711	5,357,279	6,183,642	5,702,625	5,908,557
Fire	4,965,467	4,982,151	5,717,833	4,825,209	5,175,586
Community Services	339,619	365,032	377,340	383,861	443,667
Public Works	2,498,329	2,901,418	2,599,577	2,828,395	2,998,119
Development	757,792	795,441	809,573	858,987	943,992
Information Services	2,399,633	2,442,152	2,438,069	3,221,681	3,371,274
City Wide Programs	314,613	723,046	4,387,386	1,315,121	1,408,405
Total Expenditures	\$ 19,170,173	\$ 20,297,846	\$ 25,330,431	\$ 22,282,426	\$ 23,687,838

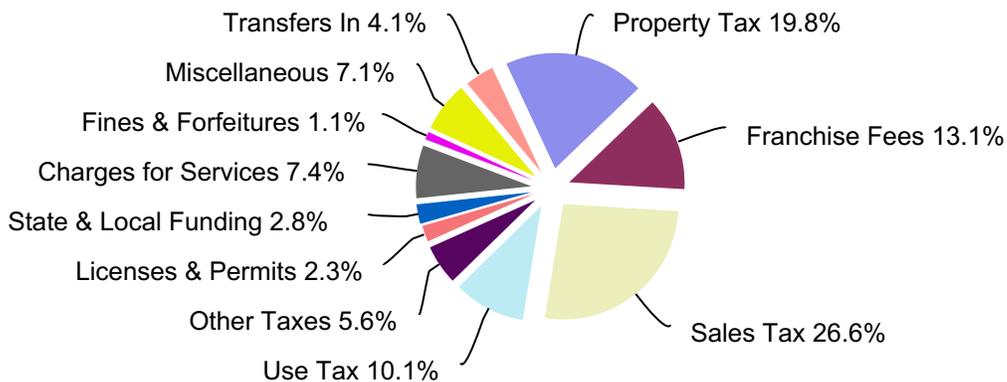
GENERAL FUND REVENUES

	2021 Forecast	2022 Budget
Property Tax	\$ 4,587,979	\$ 4,684,179
Franchise Fees	3,143,905	3,115,000
Sales Tax	5,851,050	6,299,744
Use Tax	2,350,000	2,400,000
Other Taxes	1,345,994	1,328,824
Licenses & Permits	617,605	537,800
State & Local Funding	597,238	653,963
Charges for Services	1,833,160	1,759,080
Interest	11,892	15,000
Fines & Forfeitures	255,000	255,000
Miscellaneous	1,382,615	1,670,900
Transfers In	972,020	972,020
	\$ 22,948,458	\$ 23,691,510

2021 General Fund Forecasted Revenues



2022 General Fund Budgeted Revenues



City of Liberty, Missouri
General Fund Revenues Detail
Fiscal Year 2022

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
Property Taxes						
10.10.3001	Real Estate Taxes	\$ 3,141,919	\$ 3,088,146	\$ 3,084,130	\$ 3,307,728	\$ 3,443,796
10.10.3002	Personal Property Taxes	1,049,881	713,936	633,172	703,994	678,266
10.10.3003	Railroad & Utility Taxes	173,977	185,101	173,925	183,567	172,117
10.10.3004	Surtax	314,668	321,875	355,627	362,690	360,000
10.10.3009	Delinquent Charges	22,097	32,322	21,441	30,000	30,000
Total Property Taxes		\$ 4,702,543	\$ 4,341,380	\$ 4,268,295	\$ 4,587,979	\$ 4,684,179
Franchise Fees						
10.10.3011	Electric	\$ 2,170,324	\$ 2,035,518	\$ 2,000,772	\$ 2,016,224	\$ 2,020,000
10.10.3012	Gas	553,736	534,713	462,218	490,000	490,000
10.10.3013	Telephone	198,409	185,706	175,611	180,791	180,000
10.10.3014	Cable TV	306,205	310,511	304,259	296,590	275,000
10.10.3016	Cell Phones	366,638	300,515	238,146	160,300	150,000
Total Franchise Fees		\$ 3,595,312	\$ 3,366,963	\$ 3,181,006	\$ 3,143,905	\$ 3,115,000
Sales Tax						
10.10.3021	General Fund	\$ 5,640,050	\$ 5,665,122	\$ 6,091,846	\$ 6,550,000	\$ 6,746,760
10.10.3023	Hotel Rebate	(22,057)	(33,900)	(22,317)	(27,540)	(28,366)
10.10.3026	Use Tax	983,456	2,069,576	2,740,289	2,350,000	2,400,000
10.10.3029	Sales Tax Transfer-Other	(852,682)	(847,396)	(776,840)	(671,410)	(418,650)
Total Sales Taxes		\$ 5,748,767	\$ 6,853,401	\$ 8,032,978	\$ 8,201,050	\$ 8,699,744
Other Taxes						
10.10.3032	Financial Institution Tax	\$ 19,490	\$ 35,008	\$ 10,077	\$ 26,000	\$ 15,000
10.10.3033	Cigarette Tax	81,665	69,576	67,532	66,100	66,100
10.10.3034	State Gasoline Tax	782,375	789,160	735,936	780,000	847,724
10.10.3035	State Vehicle Tax	391,291	400,438	407,891	473,894	400,000
Total Other Taxes		\$ 1,274,821	\$ 1,294,182	\$ 1,221,437	\$ 1,345,994	\$ 1,328,824
Licenses & Permits						
10.20.3051	Business License-Renewal	\$ 203,724	\$ 191,752	\$ 170,761	\$ 190,000	\$ 190,000
10.20.3052	Business License-New	26,816	31,279	41,911	41,000	41,000
10.20.3053	Liquor & Beer	26,935	25,826	25,613	26,000	30,000
10.20.3054	Liquor Dispensing	11,323	12,450	10,490	7,105	11,800
10.20.3057	Dog License	4,295	5,091	4,105	3,500	5,000
10.20.3061	Fun Run/5K Events	(2,451)	—	—	—	—
10.20.3071	Building Permits	201,947	217,670	254,302	350,000	260,000
Total Licenses & Permits		\$ 472,588	\$ 484,068	\$ 507,181	\$ 617,605	\$ 537,800

General Fund Revenues (continued)

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
Federal Grants						
10.25.3072	Police Grant - BVP	\$ —	\$ —	\$ —	\$ —	\$ —
Total Federal Grants		\$ —				
State, Local & Federal Funding						
10.30.3103	MARC Funds	\$ 96,345	\$ 61,390	\$ 57,229	\$ 54,000	\$ 80,100
10.30.3104	Historic Preservation Grant	—	—	31,682	—	—
10.30.3117	Clay County Senior Services	90,750	84,860	95,495	81,675	112,300
10.30.3122	KCATA Section 9	—	—	—	—	—
10.30.3127	Police Grants	12,568	12,950	11,967	10,000	10,000
10.30.3132	T.R.I.M. Grant	—	—	—	—	—
10.30.3141	Road District Funds	294,910	352,757	392,760	341,763	341,763
10.30.3151	School District-SRO	101,476	106,109	106,209	109,800	109,800
Total State, Local & Federal Funding		\$ 596,049	\$ 618,066	\$ 695,342	\$ 597,238	\$ 653,963
Charges for Police Services						
10.40.3201	Police Reports	\$ 7,641	\$ 9,130	\$ 7,170	\$ 7,000	\$ 7,000
10.40.3202	Dog Care	7,849	8,706	6,673	9,500	8,500
10.40.3203	Court Fees	878	1,024	692	744	1,000
10.40.3207	Alarm Permit	—	—	—	—	—
Total Charges for Police Services		\$ 16,368	\$ 18,859	\$ 14,535	\$ 17,244	\$ 16,500
Charges for Engineering Services						
10.40.3211	Public Improvements	\$ 33,539	\$ 55,072	\$ 176,269	\$ 260,000	\$ 70,000
10.40.3212	Plat Filing	1,051	1,598	1,221	2,700	1,500
10.40.3213	Telecom Row Application Fees	1,000	—	9,500	500	500
10.40.3218	Parking Permits	20	40	5	—	—
10.40.3219	Right-of-Way Permits	28,195	104,440	48,185	91,800	55,000
Total Charges for Engineering Services		\$ 63,805	\$ 161,150	\$ 235,180	\$ 355,000	\$ 127,000
Charges for Planning & Inspection						
10.40.3221	Building Plan Check Fee	\$ 39,618	\$ 38,920	\$ 96,519	\$ 104,642	\$ 55,000
10.40.3222	Planning Service Fee	19,683	20,655	23,182	31,731	15,000
10.40.3224	Electrical Inspection Fee	19,583	26,761	31,682	36,791	20,000
10.40.3225	Plumbing Inspection Fee	17,470	16,556	23,050	18,000	18,000
10.40.3226	Mechanical Inspection Fee	16,986	19,548	21,735	16,000	16,000
Total Charges for Planning & Inspection		\$ 113,340	\$ 122,470	\$ 196,169	\$ 207,164	\$ 124,000

General Fund Revenues (continued)

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
Charges for Emergency Services						
10.40.3231	Ambulance	\$ —	\$ —	\$ —	\$ —	\$ —
10.40.3232	Ambulance Billing 911	2,395,380	2,417,010	2,633,582	2,643,887	2,882,080
10.40.3233	Ambulance Write Off	(1,505,083)	(1,279,782)	(1,448,512)	(1,390,135)	(1,390,500)
Total Charges for Emergency Services		\$ 890,297	\$ 1,137,228	\$ 1,185,070	\$ 1,253,752	\$ 1,491,580
Interest						
10.50.3301	Interest Income	\$ 53,169	\$ 116,655	\$ 45,684	\$ 11,892	\$ 15,000
Total Interest		\$ 53,169	\$ 116,655	\$ 45,684	\$ 11,892	\$ 15,000
Fines & Forfeitures						
10.60.3350	Court Costs	\$ 28,668	\$ 33,168	\$ 22,446	\$ 25,000	\$ 25,000
10.60.3351	Court Fines	286,644	319,079	210,293	220,000	220,000
10.60.3352	Forfeited Cash Bond	19,489	13,060	13,990	10,000	10,000
10.60.3353	Parking Fines	2,690	1,546	428	—	—
10.60.3357	Inmate Maintenance Fee	—	—	—	—	—
Total Fines & Forfeitures		\$ 337,490	\$ 366,853	\$ 247,156	\$ 255,000	\$ 255,000
Miscellaneous Revenue						
10.70.3601	Sale of Publications	\$ 1,106	\$ 1,385	\$ 355	\$ 500	\$ 500
10.70.3602	GIS Data Requests	—	—	—	—	—
10.70.3641	Sale of Public Property	14,467	19,400	—	—	—
10.70.3651	Access Transportation	1,210	1,100	371	550	1,400
10.70.3652	Senior Activities	—	—	—	—	—
10.70.3653	Senior Services Admin.	9,100	8,400	7,700	8,400	8,400
10.70.3655	Senior Center Programs	6,100	5,295	950	—	—
10.70.3659	Loss Control Reimburse	—	—	—	—	—
10.70.3661	Reimbursed Exp-GF	—	—	—	1,000	1,000
10.70.3664	Reimbursed Exp-Police	—	—	—	500	500
10.70.3666	Project Cost Reimburse	—	—	—	—	—
10.70.3674	Contributions - Century House	216	110	553	161	—
10.70.3678	Contributions - Animal Shelter	—	—	—	100	—
10.70.3712	Tower Lease Revenue	590,000	26,400	31,316	28,800	28,800
10.70.3714	Tower Lease Sales	—	—	—	—	—
10.70.3715	Short Term Lending	—	—	30,000	10,000	20,000
10.70.3721	Insurance Settlement	1,384	—	—	—	—
10.70.3722	Telecom Settlement	—	—	—	—	—
10.70.3763	Downtown CID Parking Support	10,555	11,768	9,855	10,900	10,900
10.70.3770	TIF Administrative Fee	24,991	26,577	23,983	25,000	25,000
10.70.3785	Overhead Fees-Utilities	358,400	358,400	358,400	358,400	358,400
10.70.3789	Misc Income-Police	750	—	—	8,100	2,000
10.70.3790	COVID-19 Reimbursable	—	—	2,931,395	—	—
10.70.3791	Miscellaneous Income	19,615	17,224	72,615	18,204	2,000

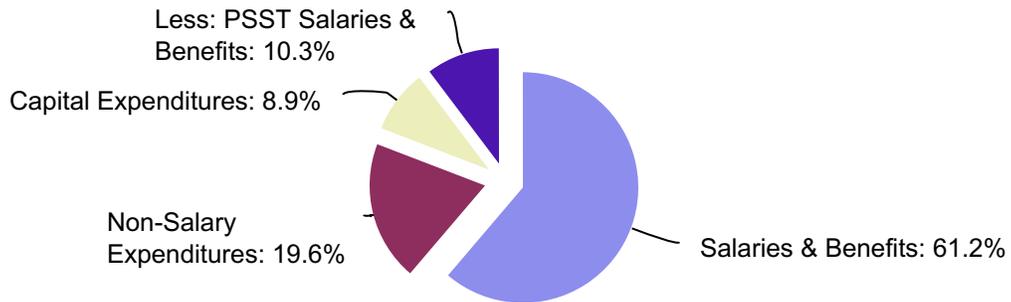
General Fund Revenues (continued)

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.70.3793	Lease Proceeds	—	—	—	900,000	—
10.70.3794	Bond Proceeds	655,000	740,000	955,000	—	1,200,000
10.70.3795	Tax Special Assessments	3,167	(210)	1,484	12,000	12,000
10.70.3799	Bond Premium	46,171	51,562	—	—	—
Total Miscellaneous Revenue		<u>\$ 1,742,232</u>	<u>\$ 1,267,411</u>	<u>\$ 4,423,976</u>	<u>\$ 1,382,615</u>	<u>\$ 1,670,900</u>
Transfers In						
10.80.3803	Transportation Sales Tax Fund	253,010	253,010	303,010	303,010	303,010
10.80.3804	Capital Sales Tax Fund	253,010	253,010	303,010	303,010	303,010
10.80.3805	Transient Guest Tax Fund	2,000	2,000	2,000	2,000	2,000
10.80.3807	Park & Rec Fund	49,000	49,000	49,000	49,000	49,000
10.80.3811	Fire Sales Tax Fund	336,510	315,000	315,000	315,000	315,000
Total Transfers In		<u>\$ 893,530</u>	<u>\$ 872,020</u>	<u>\$ 972,020</u>	<u>\$ 972,020</u>	<u>\$ 972,020</u>
Total General Fund Revenues		<u><u>\$20,500,311</u></u>	<u><u>\$21,020,706</u></u>	<u><u>\$25,226,028</u></u>	<u><u>\$22,948,458</u></u>	<u><u>\$23,691,510</u></u>

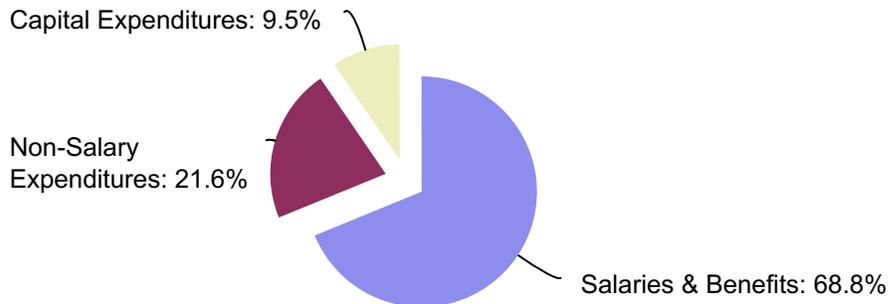
GENERAL FUND EXPENDITURES

	2021 Forecast		2022 Budget
Salaries & Benefits	\$ 17,178,467	\$	18,519,093
Non-Salary Expenditures	5,501,316		5,824,262
Capital Expenditures	2,487,149		2,568,455
Less: PSST Salaries & Benefits	2,884,506		(3,223,972)
	\$ 28,051,438	\$	23,687,838

2021 General Fund Forecasted Expenditures



2022 General Fund Budgeted Expenditures



YEAR 2022 BUDGET DETAIL
CITY COUNCIL

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.10.101.02.4001	Salaries	\$ 24,000	\$ 24,000	\$ 24,429	\$ 23,571	\$ 24,000
10.10.101.02.4015	Opt Out (Health Insurance)	2,771	3,302	3,298	3,783	3,492
10.10.101.02.4018	Health Savings Account	10,783	11,551	14,947	17,364	18,516
10.10.101.02.4101	Social Security	760	828	823	2,217	3,520
10.10.101.02.4104	Workers Compensation	57	66	73	54	49
10.10.101.02.4105	Health Insurance	115,837	119,164	128,408	128,352	138,582
10.10.101.02.4106	Life Insurance	78	74	72	72	75
10.10.101.02.4107	Dental Insurance	4,976	5,052	5,211	5,160	5,493
10.10.101.02.4112	Vision Insurance	1,319	1,404	1,464	1,432	1,548
10.10.101.04.5001	General Supplies	551	23	270	205	450
10.10.101.04.5120	Outside Printing	—	—	—	200	750
10.10.101.06.5210	Training Travel	581	1,248	577	600	600
10.10.101.06.5251	Registration Fees	—	—	—	250	250
10.10.101.16.5715	Casualty Insurance	11,529	16,250	21,722	18,578	15,070
10.10.101.38.5803	Meeting Expense	2,872	2,824	1,200	1,850	2,200
10.10.101.38.5810	Publications	—	—	—	—	—
10.10.101.38.5811	Membership Dues	10,488	8,409	8,504	11,500	12,000
10.10.101.38.5815	Boards & Comm Dinner	—	—	—	—	—
10.10.101.38.5989	Miscellaneous Expenses	2,183	2,511	566	2,070	2,000
TOTALS		\$ 188,783	\$ 196,705	\$ 211,563	\$ 217,258	\$ 228,595

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; Visit Liberty 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. Staff also works with the Council appointed Tourism Committee to administer the funds of the Transient Guest Tax to attract visitors to Liberty.

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 FY2021, along with a brief look at historical staffing levels, are as follows:

Position Title	2018	2019	2020	2021	2022 Budget
Administrative Assistant	0	0	0	0	1
Animal Control Officer	2	2	3	3	3
Animal Shelter Attendant	1	1	1	1	2
Assistant City Administrator	1	1	1	1	1
Chief Strategic Operations Officer	1	1	1	1	1
City Administrator	1	1	1	1	1
Communication Manager	1	1	1	1	1
Court Administrator	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Economic & Business Development Manager	1	1	0	0	0
HR/Admin Specialist	1	1	0	0	0
Marketing & Special Events Supervisor	1	1	1	1	1
Municipal Court Cashier	0	0	0	1	1
Municipal Court Technician	2	1	1	1	1
Prosecutors Assistant	0	1	1	1	0
Recruitment Coordinator	0	0	1	1	0
Total	14	14	14	15	15

FY2020 Goals and Objectives:

The Administration Department's FY2020 goals and objectives were as follows:

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

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

Update: Due to the COVID-19 pandemic, this project was postponed.

2. 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.

Update: While the COVID-19 pandemic, delayed the start of this project, the review team made great strides in 2020 in revamping the Visit Liberty website, which is slated to be unveiled in early 2021.

3. Continue exploring and evaluating value of existing and emerging social media platforms with existing staffing levels. Objective: To expand community engagement.

Update: In 2020, five new social platforms were stood up:

- *Police Department Facebook and Twitter accounts were launched in January*
- *Visit Liberty Facebook and Instagram accounts were established in April Visit Liberty Instagram page*
- *Liberty Parks & Rec Health & Wellness Facebook group launched in June and began offering virtual exercise classes to Community Center members. Additional classes were added via Zoom in November.*

4. Improve Animal Control Services with the construction of a new Animal Shelter Facility.

Objective: To improve Animal Control services and animal housing conditions.

Update: The new City of Liberty Animal Shelter opened to housing animals in February 2020. Due to COVID-19, the new Animal Shelter was closed to the public or open by appointment only per COVID-19 public health guidance from March 2020 through December 2020.

5. Improve Animal Control Services with the addition of a third Animal Control Officer position.

Objective: To improve animal care and call for service response times with the addition of a third Animal Control Officer.

Update: A third Animal Control Officer position was added and filled in the first quarter of 2020.

FY2021 Goals and Objectives:

The Administration Department's FY2021 strategic goals and objectives include the following:

1. 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: Ongoing.

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

Objective: To expand community engagement.

Update: Ongoing

FY2022 Goals and Objectives:

The Administration Department's FY2022 strategic goals and objectives include the following:

1. Implement an Agenda Management Solution

Objective: Streamline meeting packet creation by enabling staff to create, submit, review and compile action items in a central repository. In addition, it will facilitate the streaming of Council meeting videos, allowing citizens to access videos anywhere and anytime; and, watch high definition playback on most mobile devices.

2. Transition to digital City Council Agenda packets.

Objective: Reduce staff time required to copy and compile City Council Agenda packet materials, and delivery of same, by transitioning to a fully digital format.

3. Redesign the City's Website

Objective: Redesign the City's website to allow a more user-friendly experience for website users, especially those on mobile devices.

YEAR 2022 BUDGET DETAIL
CITY ADMINISTRATOR

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.20.001.02.4001	Salaries	\$ 249,272	\$ 258,056	\$ 272,303	\$ 301,293	\$ 250,853
10.20.001.02.4002	Part-time	—	—	—	26,400	22,800
10.20.001.02.4004	Overtime	131	—	—	625	1,000
10.20.001.02.4015	Opt Out (Health Insurance)	—	—	—	—	—
10.20.001.02.4018	Health Savings Account	4,387	4,654	5,800	6,278	6,648
10.20.001.02.4101	Social Security	17,704	18,458	19,374	24,812	21,520
10.20.001.02.4102	LAGERS Retirement	26,187	26,064	28,601	32,314	28,177
10.20.001.02.4104	Workers Compensation	580	699	729	739	564
10.20.001.02.4105	Health Insurance	41,869	48,761	55,054	56,736	59,998
10.20.001.02.4106	Life Insurance	50	50	50	61	70
10.20.001.02.4107	Dental Insurance	1,693	1,726	1,739	1,747	1,834
10.20.001.02.4112	Vision Insurance	298	332	369	367	385
10.20.001.02.4116	Disability Insurance	136	136	136	143	151
10.20.001.04.5001	General Supplies	1,699	1,664	1,119	2,900	3,000
10.20.001.04.5110	Copier Lease	4,331	4,351	4,691	5,300	5,500
10.20.001.04.5120	Outside Printing	62	33	—	100	150
10.20.001.06.5210	Training Travel	—	10	(4)	700	4,000
10.20.001.06.5251	Registration Fees	200	—	659	400	2,000
10.20.001.06.5259	Other Training	—	—	—	—	—
10.20.001.08.5365	Eco Devo	—	—	—	—	—
10.20.001.08.5397	Contract Labor	—	—	—	—	—
10.20.001.08.5399	Miscellaneous Fees	26	—	—	—	—
10.20.001.16.5715	Casualty Insurance	3,587	5,056	6,758	5,779	4,690
10.20.001.18.5601	Minor Equipment	—	1,145	559	200	200
10.20.001.18.5604	Minor Furniture	—	—	—	6,699	300
10.20.001.38.5803	Meeting Expense	608	420	1,181	504	800
10.20.001.38.5804	Special Events	—	—	—	—	—
10.20.001.38.5810	Publications	—	—	—	—	—
10.20.001.38.5811	Membership Dues	10,087	12,531	12,889	10,400	13,500
10.20.001.38.5989	Miscellaneous Expenses	389	2,469	442	950	1,000
TOTALS		\$ 363,298	\$ 386,615	\$ 412,449	\$ 485,447	\$ 429,140

YEAR 2022 BUDGET DETAIL
CITY CLERK

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.20.021.02.4001	Salaries	\$ 88,235	\$ 73,041	\$ 75,931	\$ 76,215	\$ 79,814
10.20.021.02.4002	Part-Time	—	—	—	—	7,000
10.20.021.02.4004	Overtime	29	—	—	539	1,000
10.20.021.02.4018	Health Savings Account	3,174	1,116	810	828	720
10.20.021.02.4101	Social Security	6,310	5,249	5,488	5,751	6,773
10.20.021.02.4102	LAGERS Retirement Program	9,267	7,377	7,975	8,172	8,887
10.20.021.02.4104	Workers Compensation	253	241	218	179	180
10.20.021.02.4105	Health Insurance	21,591	18,597	20,967	21,720	23,082
10.20.021.02.4106	Life Insurance	27	18	18	22	25
10.20.021.02.4107	Dental Insurance	1,029	617	621	624	655
10.20.021.02.4112	Vision Insurance	282	206	205	204	214
10.20.021.02.4116	Disability Insurance	73	49	49	51	54
10.20.021.04.5001	General Supplies	135	340	249	650	900
10.20.021.04.5120	Outside Printing	5,119	5,413	4,604	5,000	5,000
10.20.021.06.5210	Training Travel	—	—	—	1,000	1,000
10.20.021.06.5251	Registration Fees	—	200	—	200	200
10.20.021.08.5311	Legal Fees	60,473	40,536	63,276	48,000	50,000
10.20.021.08.5399	Miscellaneous Fees	1,660	1,630	1,077	1,400	1,500
10.20.021.16.5715	Casualty Insurance	2,562	2,465	2,414	2,064	1,670
10.20.021.18.5601	Minor Equipment	428	—	—	—	—
10.20.021.38.5811	Membership Dues	255	280	255	300	300
10.20.021.38.5989	Miscellaneous Expenses	—	—	—	—	—
TOTALS		<u>\$ 200,906</u>	<u>\$ 157,375</u>	<u>\$ 184,156</u>	<u>\$ 172,919</u>	<u>\$ 188,974</u>

YEAR 2022 BUDGET DETAIL
PUBLIC RELATIONS

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.20.031.02.4001	Salaries	\$ 134,272	\$ 143,134	\$ 179,205	\$ 187,880	\$ 210,639
10.20.031.02.4002	Part-Time	—	1,038	2,611	4,008	—
10.20.031.02.4004	Overtime	—	—	—	—	—
10.20.031.02.4015	Opt Out (Health Insurance)	3,500	3,302	3,298	3,492	3,492
10.20.031.02.4018	Health Savings Account	2,778	1,755	2,193	2,840	4,899
10.20.031.02.4101	Social Security	10,230	10,965	13,714	14,909	16,756
10.20.031.02.4102	LAGERS Retirement Program	14,466	14,790	19,176	20,446	23,874
10.20.031.02.4104	Workers Compensation	312	376	450	423	432
10.20.031.02.4105	Health Insurance	13,380	14,992	16,231	19,889	33,978
10.20.031.02.4106	Life Insurance	36	36	36	47	69
10.20.031.02.4107	Dental Insurance	1,210	1,233	1,242	1,339	1,801
10.20.031.02.4112	Vision Insurance	136	138	142	195	365
10.20.031.02.4116	Disability Insurance	136	97	97	110	148
10.20.031.04.5001	General Supplies	—	301	152	1,000	1,150
10.20.031.04.5120	Outside Printing	8,917	9,086	8,049	9,500	11,000
10.20.031.06.5210	Training Travel	1,085	2,365	(20)	1,125	2,700
10.20.031.06.5251	Registration Fees	807	1,483	56	800	1,500
10.20.031.08.5364	Marketing	—	—	—	—	—
10.20.031.08.5371	Advertising	—	—	—	—	—
10.20.031.08.5399	Miscellaneous Fees	41	—	—	—	—
10.20.031.16.5715	Casualty Insurance	2,562	3,611	4,827	4,128	3,350
10.20.031.38.5803	Meeting Expense	—	312	45	250	500
10.20.031.38.5811	Membership Dues	585	585	1,170	2,340	1,170
10.20.031.38.5989	Miscellaneous Expenses	7,136	3,198	2,354	9,600	4,800
TOTALS		<u>\$ 201,589</u>	<u>\$ 212,798</u>	<u>\$ 255,027</u>	<u>\$ 284,321</u>	<u>\$ 322,623</u>

YEAR 2022 BUDGET DETAIL
ANIMAL CONTROL

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.20.051.02.4001	Salaries	\$ 103,748	\$ 105,494	\$ 126,263	\$ 145,577	\$ 191,603
10.20.051.02.4002	Part-time	—	—	—	500	—
10.20.051.02.4004	Overtime	1,287	5,696	14,020	15,000	15,000
10.20.051.02.4015	Opt Out	—	—	1,455	3,492	3,492
10.20.051.02.4018	Health Savings Account	4,685	4,151	4,406	4,188	5,298
10.20.051.02.4101	Social Security	7,684	8,033	10,573	12,649	16,478
10.20.051.02.4102	LAGERS Retirement Program	11,063	10,164	11,075	17,607	23,478
10.20.051.02.4104	Workers Compensation	2,429	2,927	3,400	3,760	4,810
10.20.051.02.4105	Health Insurance	26,628	40,627	47,014	44,854	59,499
10.20.051.02.4106	Life Insurance	36	39	51	77	113
10.20.051.02.4107	Dental Insurance	1,274	1,441	1,978	2,174	2,747
10.20.051.02.4112	Vision Insurance	311	381	529	615	774
10.20.051.02.4116	Disability Insurance	73	106	166	162	243
10.20.051.04.5001	General Supplies	809	3,886	6,421	5,000	5,000
10.20.051.04.5003	Medical Supplies	2,341	2,401	1,435	2,000	2,000
10.20.051.04.5008	Building Maintenance	2,545	1,080	1,844	4,500	4,500
10.20.051.04.5010	Chemicals	415	862	1,489	4,000	4,000
10.20.051.04.5013	Food	1,145	1,187	1,301	2,500	2,500
10.20.051.06.5210	Training Travel	741	1,267	—	1,200	3,000
10.20.051.06.5251	Registration Fees	—	—	—	1,000	2,000
10.20.051.08.5346	Financial Fees	—	—	—	—	—
10.20.051.08.5358	Veterinary Services	1,236	1,457	666	3,000	3,000
10.20.051.08.5381	Refuse Collection Fees	—	—	—	—	—
10.20.051.08.5389	Miscellaneous Fees	49	49	49	100	100
10.20.051.12.5401	Electric	3,794	3,092	13,374	9,000	9,000
10.20.051.12.5421	Natural Gas	1,429	1,237	701	11,000	11,000
10.20.051.12.5453	Mobile Phones	500	500	2,088	—	—
10.20.051.14.5521	Vehicle Fuel	2,169	1,879	990	1,600	1,600
10.20.051.14.5541	Vehicle Maintenance	1,190	1,977	1,253	3,000	3,000
10.20.051.14.5559	Misc. Equipment Maintenance	1,919	160	4,639	3,000	5,000
10.20.051.14.5571	Building Maintenance	1,790	906	105	2,750	2,750
10.20.051.16.5711	Property Insurance	285	350	1,924	3,918	4,557
10.20.051.16.5715	Casualty	6,120	6,520	8,508	7,460	5,020
10.20.051.18.5601	Minor Equipment	730	—	—	601	—
10.20.051.36.7101	Vehicles	—	—	—	50,000	50,000
10.20.051.38.5811	Membership Dues	—	—	—	—	—
10.20.051.38.5812	Clothing Expenses	972	1,092	1,808	4,000	5,000
TOTALS		\$ 189,397	\$ 208,961	\$ 269,526	\$ 370,284	\$ 446,562

YEAR 2022 BUDGET DETAIL
MUNICIPAL COURT

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.20.131.02.4001	Salaries	\$ 110,030	\$ 138,410	\$ 113,409	\$ 132,191	\$ 166,866
10.20.131.02.4002	Part-Time	1,133	5,108	—	—	—
10.20.131.02.4004	Overtime	3,085	9,868	7,716	9,000	11,000
10.20.131.02.4015	Opt Out (Health Insurance)	—	—	—	1,310	3,492
10.20.131.02.4018	Health Savings Account	—	330	1,062	1,750	3,036
10.20.131.02.4101	Social Security	7,897	10,959	8,633	10,658	14,106
10.20.131.02.4102	LAGERS Retirement Program	9,825	10,863	10,692	13,080	17,973
10.20.131.02.4104	Workers Compensation	344	345	369	315	362
10.20.131.02.4105	Health Insurance	32,399	31,031	25,675	28,880	40,866
10.20.131.02.4106	Life Insurance	49	39	77	58	75
10.20.131.02.4107	Dental Insurance	1,210	1,213	1,064	1,220	1,764
10.20.131.02.4112	Vision Insurance	338	296	225	253	365
10.20.131.02.4116	Disability Insurance	49	57	50	64	108
10.20.131.04.5001	General Supplies	1,011	1,501	1,634	2,300	2,300
10.20.131.04.5110	Copier Lease & Usage	1,352	2,039	3,075	4,900	4,900
10.20.131.04.5120	Outside Printing	1,851	175	1,547	3,100	3,100
10.20.131.06.5210	Training Travel	1,022	1,536	—	2,300	3,500
10.20.131.06.5251	Registration Fees	725	250	250	1,300	2,000
10.20.131.08.5311	Legal Fees	125	667	225	750	750
10.20.131.08.5346	Financial Services	440	500	1,113	1,400	1,400
10.20.131.08.5399	Miscellaneous Fees	3,005	3,100	2,810	2,500	2,500
10.20.131.16.5715	Casualty Insurance	3,843	5,417	7,241	6,193	5,020
10.20.131.18.5601	Minor Purchase	369	—	—	500	500
10.20.131.38.5803	Meeting Expense	—	—	—	250	250
10.20.131.38.5810	Publications	—	—	—	250	250
10.20.131.38.5811	Membership Dues	270	270	80	700	700
10.20.131.38.5812	Clothing Expenses	60	—	—	250	250
TOTALS		\$ 180,431	\$ 223,973	\$ 186,946	\$ 225,472	\$ 287,433

YEAR 2022 BUDGET DETAIL
PROSECUTORS OFFICE

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.20.121.02.4001	Salaries	\$ 48,340	\$ 49,205	\$ 47,673	\$ 56,778	\$ 58,117
10.20.121.02.4004	Overtime	—	348	2,673	1,733	2,000
10.20.121.02.4015	Opt Out	—	—	388	—	—
10.20.121.02.4018	Health Savings Account	1,698	2,091	2,925	3,864	4,068
10.20.121.02.4101	Social Security	3,420	3,386	3,379	4,304	4,720
10.20.121.02.4102	LAGERS Retirement Program	3,035	3,035	1,151	4,172	4,600
10.20.121.02.4104	Workers Compensation	58	269	302	276	269
10.20.121.02.4105	Health Insurance	10,699	21,209	20,492	23,712	25,026
10.20.121.02.4106	Life Insurance	36	36	30	44	50
10.20.121.02.4107	Dental Insurance	605	925	940	1,056	1,109
10.20.121.02.4112	Vision Insurance	180	241	192	156	88
10.20.121.02.4116	Disability Insurance	—	—	6	—	—
10.20.121.04.5001	General Supplies	291	905	128	250	250
10.20.121.04.5120	Outside Printing	227	—	—	—	—
10.20.121.06.5210	Training Travel	2,159	2,110	649	2,300	2,300
10.20.121.06.5251	Registration Fees	1,652	1,769	—	1,900	1,900
10.20.121.08.5311	Legal Fees	6,500	7,575	5,575	5,600	6,000
10.20.121.16.5715	Casualty	2,562	3,611	3,560	2,861	3,350
10.20.121.18.5601	Minor Purchase	89	—	—	1,950	—
10.20.121.38.5811	Membership Dues	205	50	200	100	100
TOTALS		<u>\$ 81,756</u>	<u>\$ 96,765</u>	<u>\$ 90,265</u>	<u>\$ 111,056</u>	<u>\$ 113,947</u>

Human Resources & Risk Management Department
Program Narrative

Mission Statement:

The mission of the HR & Risk Management Department is to be stewards to the internal community of this organization. HR & 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 HR & 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.

HR & Risk Management has a workforce of three 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. HR & 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 HR & 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 FY2021, along with a brief look at historical staffing levels, are as follows:

Position Title	2018	2019	2020	2021	2022 Budget
Recruitment Coordinator	0	0	0	0.5	0.5
Director of HR & Risk Management	1	1	1	1	1.0
Payroll Coordinator	0	0	0.5	1	1.0
Assistant Director of HR & Risk Mgmt	1	1	1	1	1.0
Total	2	2	2.5	3.5	3.5

FY2020 Goals and Objectives:

The Human Resources & Risk Management Department's FY2020 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: This goal is on-going yearly as retirements, recruitment, growth and promotions occur.

2. Training Activities

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

Update: This goal is on-going dependent upon succession planning, performance improvement strategies and overall departments' needs.

3. Work Compensation Coverage Cost Containment

Objective: Continue to research and offer creative solutions to Council to assist in reducing and/or maintaining costs of the City's worker's compensation coverage.

Update: The change in carrier and third party administrator proved successful as costs are contained and increases are minimal.

FY2021 Goals and Objectives:

The Human Resources Department's FY2021 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: Various departments and positions have been readjusted to create better efficiencies and true alignment of essential functions. Reinstated the Management team yearly retreat and Department Head team meetings. Organizational Development is a continual effort.

2. Training Activities

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

Update: Through new work comp carrier and general liability carrier, training requirements were adjusted and updated citywide. Low cost training opportunities continue to be vetted and presented as options.

3. General Liability Coverage Cost Containment

Objective: Continue to research and offer creative solutions to Council to assist in reducing and/or maintaining costs of the City's general liability coverage.

Update: A new carrier for general liability was awarded the City's business to promote cost savings, better customer service and alignment with overall mission.

FY2022 Goals and Objectives:

The HR Department's FY2022 goals and objectives 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.

2. Succession Planning

Objective: Enhance the succession and advancement opportunities through promoting specific career development for employees.

3. Worker's Compensation Coverage Cost Containment

Objective: Continue to research new and other carriers and offer creative solutions to Council to assist in reducing and/or maintaining costs of the City's worker's compensation coverage.

YEAR 2022 BUDGET DETAIL
HUMAN RESOURCES

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.25.011.02.4001	Salaries	\$ 174,493	\$ 192,789	\$ 226,078	\$ 238,567	\$ 280,343
10.25.011.02.4002	Part-Time	3,141	2,651	3,161	2,280	—
10.25.011.02.4015	Opt Out	—	129	1,649	1,746	3,492
10.25.011.02.4018	Health Savings Account	3,192	3,761	4,769	5,148	5,520
10.25.011.02.4101	Social Security	13,276	14,478	17,159	18,525	22,136
10.25.011.02.4102	LAGERS Retirement Program	18,322	19,059	22,814	25,733	31,540
10.25.011.02.4104	Workers Compensation	397	499	645	569	575
10.25.011.02.4105	Health Insurance	29,207	32,699	35,371	36,372	38,382
10.25.011.02.4106	Life Insurance	36	37	45	55	75
10.25.011.02.4107	Dental Insurance	1,210	1,233	1,242	1,248	1,310
10.25.011.02.4112	Vision Insurance	338	345	347	348	365
10.25.011.02.4116	Disability Insurance	97	99	122	128	162
10.25.011.04.5001	General Supplies	814	1,424	704	1,000	1,000
10.25.011.04.5120	Outside Printing	—	—	—	300	300
10.25.011.06.5210	Training Travel	1,926	483	20	2,500	2,500
10.25.011.06.5259	City-Wide Training	857	862	1,322	2,000	2,000
10.25.011.08.5399	Miscellaneous Fees	22,010	22,528	25,551	24,500	24,500
10.25.011.16.5715	Casualty Insurance	2,562	3,611	5,461	5,161	4,190
10.25.011.38.5804	Special Events	924	819	104	14,000	1,000
10.25.011.38.5810	Publications	—	476	476	476	—
10.25.011.38.5811	Membership Dues	793	748	1,428	1,000	1,000
10.25.011.38.5989	Miscellaneous Expenses	7,847	11,585	10,145	13,000	13,400
TOTALS		<u>\$ 281,442</u>	<u>\$ 310,315</u>	<u>\$ 358,614</u>	<u>\$ 394,656</u>	<u>\$ 433,790</u>

**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, Finance Division, Business Licensing Division as well as the Utility Billing Division; however, the Utility Billing Division is part of the Utility Funds rather than the General Fund.

The functions of the Finance Department encompasses: 1) budget development and fiscal monitoring/oversight of all developed and approved budgets; 2) safekeeping of all the City's assets, including cash, investments, capital equipment, and infrastructure; 3) accurately record all financial transactions; 4) providing meaningful reports to management, City Council and the citizens of Liberty in compliance with all City codes, City policies, and other regulatory bodies; 5) accurately bill and fairly collect City utility bills; 6) oversees various licensing activities including regulation of occupation and alcoholic beverage licenses.

Staffing Levels:

The Finance Department's proposed staffing levels for FY2022, along with a brief look at historical staffing levels, are as follows:

Position Title	2018	2019	2020	2021	2022 Budget
Accountant	—	2	2	2	3
Accounting Specialist	—	1	1	1	2
Operations Supervisor	—	1	1	1	1
Accounting Manager	2	2	2	2	1
Accounts Payable Specialist	1	—	—	—	—
Assistant Finance Director	1	1	1	1	—
Finance Analyst	1	1	1	1	1
Finance Director/Assistant City Administrator	1	1	1	1	—
Interim. Finance Director	—	—	—	—	1
Finance Specialist - Licensing	1	—	—	—	—
Finance Technician	2	2	3	3	3
Lead Finance Technician	1	1	—	—	—
Meter Service Technician	2	—	—	—	—
Office Supervisor	1	—	—	—	—
Payroll Specialist	1	1	1	1	1
Total	14	13	13	13	13

FY2020 Goals and Objectives:

The Finance Department's FY2020 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 to establish a library of Finance Department processes.

2. 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.

Update: Beginning in 2021, Finance along with Public Relations and IT will begin working on the implementation of the transparency option with Open Gov. This will be up-to-date financial data that will be easily accessible by citizens. This is anticipated to be fully functional by mid-2022.

3. 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 2020.

Objective: Ensure aged water meters are replaced 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.

Update: Project completed in July of 2020.

FY2021 Goals and Objectives:

The Finance Department's FY2021 goals and objectives include the following:

1. WaterSmart Integration

Objective: The City of Liberty is proud to announce the rollout of a new online utility management and payment portal where customers can see their hourly water use data, receive leak alerts, set water usage and billing alerts, pay their bill online or schedule automatic payments.

This new portal, powered by WaterSmart, is a free service that furthers our commitment to provide customers with the best tools to manage their water use, avoid high bills and protect their property.

The WaterSmart Software will roll out to citizens on February 1, 2021.

Update: Completed.

2. Upgrade to Payroll/HR Software

Objective: Beginning in 2021, Finance along with IT staff will begin researching different options for an upgraded Payroll/HR Software. The City currently uses GEMS, a Harris Company product, to process payroll and employee payroll changes. The City has used GEMS since 2008, and with each year, the support for GEMS becomes less. The HR Department has to maintain information in multiple systems because GEMS is not user friendly and reporting is difficult.

Update: This was postponed until 2022.

3. Upgrade to Financial Software

Objective: Beginning in 2021, Finance along with IT staff will also begin researching new Financial Systems, one that can easily be integrated into. With features that will improve efficiencies within the organization.

Update: This has been postponed.

4. 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.

Update: We continue to track the needs to the citizens and prioritize those needs with the funds available to tackle them.

FY2022 Goals and Objectives:

The Finance Department's FY2022 goals and objectives include the following:

1. Upgrade to Payroll/HR Software

Objective: Liberty has contracted with CitySuite, a Harris product for our new Payroll System. The process started the beginning of 2022 and will be ongoing throughout 2022, the hope is to run parallel payrolls by the end of 2022 and be fully deployed by beginning 2023.

2. Continue training and succession planning with in the finance department.

Objective: Getting all personnel trained on current positions, as well as cross training on other positions so they are able to cover when personnel are out of the office. Continue our succession planning within our department.

3. Training Enhancement

Objective: Enhance the training opportunities that are provided to our employees. Allow for employees to attend outside training events and more webinars.

YEAR 2022 BUDGET DETAIL
ACCOUNTING & FINANCE

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.30.130.02.4001	Salaries	\$ 446,491	\$ 558,681	\$ 492,563	\$ 463,603	\$ 515,074
10.30.130.02.4002	Part- Time	632	—	—	—	35,000
10.30.130.02.4004	Overtime	1,315	1,350	2,540	2,787	520
10.30.130.02.4015	Opt Out (Health Insurance)	7,875	8,918	7,595	6,547	5,238
10.30.130.02.4018	Health Savings Account	9,868	7,752	6,683	7,245	9,876
10.30.130.02.4101	Social Security	33,759	42,036	36,809	36,027	43,277
10.30.130.02.4102	LAGERS Retirement Program	45,689	52,531	52,860	50,510	57,847
10.30.130.02.4104	Workers Compensation	1,023	1,325	1,403	1,063	1,130
10.30.130.02.4105	Health Insurance	59,221	63,566	60,725	72,924	104,429
10.30.130.02.4106	Life Insurance	120	129	128	156	203
10.30.130.02.4107	Dental Insurance	3,749	3,684	3,508	3,666	4,437
10.30.130.02.4112	Vision Insurance	798	824	826	897	1,157
10.30.130.02.4116	Disability Insurance	276	308	344	368	436
10.30.130.04.5001	General Supplies	3,659	5,361	4,340	2,500	2,500
10.30.130.04.5110	Copier Lease	2,613	2,788	2,337	2,800	2,500
10.30.130.04.5120	Outside Printing	2,507	2,786	2,600	1,700	1,700
10.30.130.06.5210	Training Travel	189	1,437	13	—	4,000
10.30.130.06.5251	Registration Fees	—	349	50	—	500
10.30.130.08.5306	Audit Fees	52,730	70,321	53,020	70,000	70,000
10.30.130.08.5346	Financial Services	28,444	28,774	24,806	30,000	30,000
10.30.130.08.5371	Advertising	53	—	—	—	—
10.30.130.08.5379	Legal Ads	—	107	—	—	—
10.30.130.08.5397	Contract Labor	75	—	—	26,592	—
10.30.130.08.5399	Miscellaneous Fees	78,082	66,936	75,101	80,684	81,000
10.30.130.14.5551	Office Equip Maintenance	693	1,338	1,490	850	850
10.30.130.14.5591	Software Maintenance	100	100	100	100	100
10.30.130.16.5715	Casualty Insurance	8,852	12,896	17,088	14,615	11,850
10.30.130.18.5601	Minor Equipment	429	494	—	4,500	500
1030.130.18.5611	Equipment Rental	—	206	—	—	—
10.30.130.38.5801	Over/Short	2,333	(69)	(65)	100	100
10.30.130.38.5803	Meeting Expense	40	7	—	—	50
10.30.130.38.5808	Postage	—	1,694	977	4,000	2,000
10.30.130.38.5810	Publications	—	—	—	—	—
10.30.130.38.5811	Membership Dues	902	692	541	700	700
10.30.130.38.5989	Miscellaneous Expenses	17,895	500	84	200	200
TOTALS		<u>\$ 810,411</u>	<u>\$ 937,818</u>	<u>\$ 848,466</u>	<u>\$ 885,134</u>	<u>\$ 987,174</u>

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 FY2021, along with a brief look at historical staffing levels, are as follows:

Position Title	2018	2019	2020	2021	2022 Budget
Administrative Assistant	0.5	0.5	0.5	0.5	1
Communications Officer	9	9	7	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	1	2	1
Police Officer	29	29	30	29	29
Police Sergeant	6	6	5	6	6
Records Technician	3	3	1	3	4
Support Services Supervisor	1	1	1	1	1
Total	58.5	58.5	53.5	58.5	59

FY2020 Goals and Objectives:

The Police Department's FY2020 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 pursue easily accessible exercise equipment to promote officer fitness. 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.

Update: While COVID-19 hindered progress in some areas, the Police Department successfully coordinated the completion of a fitness area for City Hall employees. This effort was in continuation of support for employee health and wellness. The fitness area was created by purchasing and installing new fitness equipment in a repurposed space located in the first floor storage area of City Hall. Also, the men's and women's locker rooms, the police report room and patrol supervisor's office, as well as the administrative sergeant's office, were all remodeled for the first time since the current City Hall building was opened in 1982. In addition, the City approved funding for replacement of our current Computer Aided Dispatch (CAD) and Records Management System (RMS) software, with a product to be provided by Central Square Technologies. The current system is over twenty years old and has run its course. A new system will improve efficiency of operations for dispatch, records management, and several other additional and necessary functions.

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.

Update: Due to COVID-19 restrictions, most police training was cancelled in 2020. In person and off-site training was either very restricted or unavailable. Online training was done when possible. Also, the pandemic resulted in the cancellation or restriction of many community outreach efforts such as Coffee With a Cop and Tweet Alongs in 2020. While other outreach efforts were not possible in 2020, the department was able to develop a presence on social media. Since January 2020, the Liberty Police Department has dedicated Facebook and Twitter pages. Prior to this, Police Department staff had been actively providing content to our City's main social media pages. The need became apparent for the Police Department to have dedicated social media platforms to share information, especially during critical incidents. We are better able to receive requests from the public to help us solve crimes. Social media also helps us provide crime prevention tips, along with traffic safety information. The Police Department continues to gain Facebook and Twitter followers. Recently, these platforms hit milestones with Facebook having over 5,000 followers and over 1,000 on Twitter.

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.

Update: In 2020 the Criminal Investigations Unit achieved a 52% total case clearance rate, while department wide a 53% clearance rate was achieved. 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. Transitioning the UCR Program to a federally mandated National Incident Based Reporting System (NIBRS) only data collection in 2021 continues, and is part of the project to

replace our 20+ year old Computer Aided Dispatch (CAD) and Records Management System (RMS) with a new system which will reduce costs and improve both efficiency and interoperability with other area Police and Fire agencies.

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.

Update: While social distancing hindered community outreach activities such as station tours and speaking events, officers reached out to local families who were home schooling. Officers arranged for Police car drive by visits for birthday parties and special events for children. The SRO's in school work was cut significantly due to COVID-19. The Junior Police Academy was canceled in 2020 due to the pandemic.

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 2020.

Update: The City approved funding for replacement of the current Computer Aided Dispatch (CAD) and Records Management System (RMS) software, with a product to be provided by Central Square Technologies. The current system is over twenty years old and is in need of replacement. The new system which will improve efficiency of operations for dispatch, and it will reduce costs. It provides opportunities for interoperability with other area agencies for both Police and Fire.

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).

Update: The City approved funding for replacement of the 20+ year old Computer Aided Dispatch (CAD) and Records Management System (RMS). This project will reduce costs and provide for interoperability with other area agencies for both Police and Fire. In addition, the Police Department initiated a program utilizing the cloud-share link in Watchguard to send in-car and body cam video's to attorneys and citizens requesting them instead of spending hours of staff time each day burning digital video discs (dvd's). This model has since been replicated by other area departments and we are now working towards extending this county wide to the Prosecuting Attorney's office. In addition to better utilizing staff time, this provides the requested data quicker, and utilizes a tracking system of parties receiving the information.

FY2021 Goals and Objectives:

The Police Department's FY2021 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: The City of Liberty Public Safety departments currently employ a CAD (Computer Aided Dispatch) and RMS (Records Management System), which is over twenty years old. These systems are now at the end

of their useful life and need to be replaced, as both hardware and support have become unreliable and expensive to maintain. Due to the limitations of the current core software system, both Police and Fire have been required to secure additional supplemental software systems at additional cost to support process requirements. Current lack of integration between individual public safety systems and components is expensive, difficult to maintain, and inefficient. This inefficiency creates multiple points of duplicative work for Police, Fire and Court.

In 2020, the City approved funding for replacement of our current systems CAD and RMS with a software product provided by Central Square Technologies. This replacement software project will improve dispatch, records management, and several additional necessary functions that are currently unavailable, or only available in limited capacities.

In addition, we will renew and continue safety and wellness initiatives with the focus on improving employee quality of life and mitigation of health risks; along with efforts to reduce employee injuries, lost work time, and workers' compensation claims. We will support use of new on-site exercise equipment to promote officer fitness. We will maintain and update policy and procedure revisions through Midwest Public Risk and Lexipol. We will continue hiring processes to achieve and maintain full staffing of police officers with continued funding as provided through the Public Safety Sales Tax.

Update: The new CAD (Computer Aided Dispatch) and RMS (Records Management) software for the Police and Fire Departments went "live" in December 2021. The new Central Square software will increase efficiency through the elimination of several software systems which were added on over time to supplement the old system. This transition aligns the City with other area agencies who also use Central Square software. This will facilitate interconnection and further the potential for eventual co-location or consolidation of dispatch services. Work on the Central Square project continues as there are several areas still in development for implementation over the course of 2022. The department continues transition to the National Incident Based Reporting System (NIBRS). In addition, police recruitment and hiring processes have been improved for the various divisions of the department to maximize efficiency and help the department maintain staffing levels in a competitive job market.

2. Police Patrol Unit:

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

Objective: As COVID-19 restrictions permit, we will renew our training events to ensure we maintain proficiency. We will renew cooperative efforts with other area law enforcement agencies to enhance operations procedures. We will help combat COVID-19 by supporting safety and traffic control at vaccine distribution locations. The department will continue working in cooperation with other area law enforcement agencies to provide a peer support program for employees and their families experiencing both professional and personal crisis. The department will continue 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 continue with Crisis Intervention Team (CIT) training which trains officers in best practices to handle situations involving mental illness, developmental disability, or emotionally disturbed persons. The enhancement of crime analysis procedures with current resources will continue. The use of e-ticketing will continue in support of traffic safety, along with grant funding for DWI and hazardous moving violation enforcement efforts. The department will

continue to develop the equipment replacement schedule. We will implement new and efficient technology such as in car fingerprint scanners, and a mobile License Plate Reader (LPR), obtained through grant funding. The use of police social media platforms will continue to be developed to support public safety and inform the public. Community outreach efforts such as Coffee With a Cop, Tweet Alongs, and other events will be renewed in 2021, as permitted by COVID-19 restrictions.

Update: The department helped combat COVID-19 by supporting safety and traffic control at vaccine distribution locations (Operation Safe). A new defensive tactics training program was implemented. Recruitment efforts to attract and retain the best quality police officers in a competitive law enforcement employee market has been an ongoing and focused effort. An Automated License Plate Reader (ALPR) was obtained through a grant from the Missouri Police Chief's Charitable Foundation and was installed in the patrol fleet for official law enforcement activities. While still limited due to COVID-19, community outreach efforts such as Custard With A Cop were renewed in 2021. . Use of our current in car and body camera vendor has become cumbersome and time consuming for officers and support staff. An agreement with Utility Associates, Inc. was approved by the City Council and Mayor for a five year lease of new vehicle and body cameras, to be implemented in 2022.

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: The Criminal Investigations Unit achieved a 46% clearance rate in 2021.

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: As progress to combat COVID-19 continues, we will renew and maintain successful working relationships with school district administrative and security personnel. We will renew and 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. Other components of the LIFE curriculum cover intellectual property and copyright laws, internet safety and security, sexual harassment in the school setting, bullying, personal safety, and predators. In conjunction with the school district, the LIFE curriculum continues to be reviewed in consideration of the legalization of medical marijuana. The Junior Police Academy (JPA) program is under review for renewal, in consideration of COVID-19 restrictions. The JPA is provided 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: The School resource Officer Program has continued in cooperation with Liberty Public Schools (LPS). Over the Summer of 2021, two successful sessions of the Junior Police Academy were administered for select seventh and eighth grade students from LPS. Also, this was the first year a more advanced session of the JPA was held for older students who had previously graduated from the 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: The project for transition and upgrade in 2021 to Central Square software in support of Computer Aided Dispatch (CAD) and Records management System (RMS) operations will align the City with other regional municipalities to facilitate interconnected services. The City will be joining a regional multi-agency system, along with nearby agencies. This provides additional support capabilities, and research will continue for potential opportunities for integration and consolidation of dispatch service operations in the future. We will also continue monitoring all aspects of operations with the Metropolitan Area Regional Radio System (MARRS) in the Communications Center. We will continue Mid-America Regional Council (MARC) technological upgrades in the communications center for future enhancements to the emergency 911 system. We will continue to supplement shift coverage with part time communications officers, and cross trained police officers, and strive to achieve full Communications Unit staffing in 2021.

Update: The new CAD (Computer Aided Dispatch) and RMS (Records Management) software for the Police and Fire Departments was implemented in 2021. This transition aligns the City with other area agencies who also use Central Square software. This facilitates interconnection and furthers the potential for eventual co-location or consolidation of dispatch services.

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: In 2020, the City approved funding for replacement of our 20+ year old outdated Computer Aided Dispatch (CAD) and Records Management System (RMS) with a software product provided by Central Square Technologies. This replacement software will improve dispatch, records management, and several additional and necessary functions that are currently unavailable or only available in limited capacities. In addition, 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. Preparations continue for transitioning the UCR Program to a federally mandated National Incident Based

Reporting System (NIBRS) only data collection. To save significant staff time, we will continue develop our use of modern cloud file sharing technology to more efficiently fulfill in car and body camera video records requests.

Update: The new CAD (Computer Aided Dispatch) and RMS (Records Management) software for the Police and Fire Departments was implemented in 2021. The transition to use the federally mandated National Incident Based Reporting System (NIBRS) for crime data collection continues to progress along with further development of the Central Square project in 2022.

FY2022 Goals and Objectives

The Police Department's FY2022 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: Work on the full integration of the Central Square CAD/RMS project will continue as there are several areas still in progress for implementation over the course of 2022. The department continues transition to the National Incident Based Reporting System (NIBRS). In addition, police recruitment and hiring processes will be viewed with continuous improvement in mind to help the department maintain staffing levels in a competitive job market. The administrative assistant position for the department will be changed over from part time to full time. The department will help with the development and adoption of a new police union contract.

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 efforts to recruit and retain the best quality police officers in a competitive law enforcement employee market. Succession planning, training, and implementation will continue for supervisory and command level positions due to the anticipated retirements of several long serving eligible police personnel. The department will ensure compliance with Missouri POST training standards. Community outreach efforts such as Coffee with a Cop, Tweet Alongs, and other events will continue to be renewed in 2022. Use of our current in car and body camera vendor has become cumbersome and time consuming for officers and support staff. An agreement with Utility Associates, Inc. was approved by the City Council and Mayor for a five year lease of new vehicle and body cameras. Implementation of the new camera system will be a priority in 2022.

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.

	Goal	2020 Actual	2021 Actual	2022 Goal
Objective:				
Case Clearance Rate	50%	52%	46%	50%

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: Maintain successful working relationships with school district administrative and security personnel. Positively impact the youth of our community through role modeling, education, and law enforcement. Continue to administer the Junior Police Academy (JPA) program in the summer with select Liberty School District students. The purpose of the program is to provide a safe, educational, and fun experience to the students. The program also aims to inspire a sense of civic duty with a view into police work for youth who may be interested in a future career in law enforcement service.

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: We will continue monitoring all aspects of operations with the Metropolitan Area Regional Radio System (MARRS) in the Communications Center. We will continue Mid-America Regional Council (MARC) technological upgrades in the Communications Center for future enhancements to the emergency 911 system. Work on the Central Square project continues, as the Mayor and City Council passed a resolution and finds it in the best interest of our residents, businesses, and emergency services providers to support and fully evaluate the concept of co-located emergency dispatch services, with direction for City staff to work expeditiously toward the goals stated in the resolution.

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 to accomplish the department primary goals.

Objective: Continue further development of the Central Square CAD/RMS project in 2022. Continue progress for transitioning the UCR Program to a federally mandated National Incident Based Reporting System (NIBRS) only data collection. To save significant staff time, we will continue to develop our use of modern cloud file sharing technology to more efficiently fulfill in car and body camera video records requests.

YEAR 2022 BUDGET DETAIL
POLICE ADMINISTRATION

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.40.500.02.4001	Salaries	\$ 228,094	\$ 254,082	\$ 242,287	\$ 242,099	\$ 246,398
10.40.500.02.4004	Overtime	9,406	13,783	7,915	11,400	11,400
10.40.500.02.4015	Opt Out (Health Insurance)	3,500	1,167	776	—	—
10.40.500.02.4018	Health Savings Account	1,432	1,903	1,539	1,486	1,519
10.40.500.02.4101	Social Security	17,709	19,332	17,946	18,931	19,838
10.40.500.02.4102	LAGERS Retirement	34,781	39,069	37,950	39,359	38,228
10.40.500.02.4104	Workers Compensation	8,869	11,719	12,606	11,487	13,163
10.40.500.02.4105	Health Insurance	23,453	44,475	49,447	34,848	34,185
10.40.500.02.4106	Life Insurance	44	49	49	55	63
10.40.500.02.4107	Dental Insurance	1,306	1,626	1,648	1,372	1,437
10.40.500.02.4112	Vision Insurance	467	535	528	361	409
10.40.500.02.4116	Disability Insurance	71	38	84	77	81
10.40.500.04.5001	General Supplies	11,702	14,303	11,817	10,500	10,500
10.40.500.04.5099	Miscellaneous Supplies	2,737	873	636	3,600	3,600
10.40.500.04.5120	Outside Printing	—	—	268	600	600
10.40.500.06.5210	Training Travel	—	9,168	5,886	14,000	14,000
10.40.500.06.5251	Registration Fees	—	15,399	20,715	45,000	40,000
10.40.500.06.5252	Lodging	—	1,458	—	—	—
10.40.500.06.5253	Meals Per Diem	249	1,041	98	—	—
10.40.500.06.5259	Other Training	—	1,703	—	—	—
10.40.500.08.5336	Testing Fees	2,106	11,563	3,118	12,000	12,000
10.40.500.08.5356	Medical Fees	—	—	450	—	—
10.40.500.08.5392	Employment Testing	1,621	1,600	483	450	—
10.40.500.08.5399	Miscellaneous Fees	22,174	22,155	12,154	18,500	18,500
10.40.500.12.5453	Mobile Phones	9,662	7,500	14,689	—	—
10.40.500.14.5521	Vehicle Fuel	70,305	64,408	56,221	70,000	70,000
10.40.500.14.5541	Vehicle Maintenance	34,495	31,048	59,048	50,000	60,000
10.40.500.14.5551	Equipment Maintenance	450	127	405	1,270	1,270
10.40.500.14.5552	Radio Maintenance	12,548	11,190	11,722	13,000	13,000
10.40.500.14.5571	Building Maintenance	—	1,686	—	—	4,000
10.40.500.16.5711	Property Insurance	1,232	2,204	2,113	5,107	8,428
10.40.500.16.5715	Casualty Insurance	200,974	169,722	130,271	109,642	87,900
10.40.500.18.5601	Minor Equipment	33,156	36,766	40,224	48,277	45,000
10.40.500.18.5606	Vehicle Changeover Costs	12,357	8,070	31,495	35,000	35,000
10.40.500.18.5612	Equipment Lease	3,900	4,250	4,250	4,250	4,250
10.40.500.24.6003	Lease Principal	265,621	235,700	212,705	150,069	184,617
10.40.500.24.6008	Lease Principal	—	25,000	80,000	140,000	180,000
10.40.500.24.6013	Lease Interest	31,948	26,530	20,090	13,914	11,015
10.40.500.24.6018	Lease Interest	—	11,204	19,617	17,605	12,273
10.40.500.24.6021	Debt Service Fees	221	221	59	289	289
10.40.500.24.6024	Cost of Issuance	4,456	6,670	2,465	—	—
10.40.500.36.7101	Vehicles	127,166	—	248,556	154,464	160,000
10.40.500.36.7201	Capital Equipment	10,442	70,843	215,492	200,000	200,000
10.40.500.38.5803	Meeting Expense	1,816	1,833	626	2,000	2,000
10.40.500.38.5810	Publications	—	250	—	—	—
10.40.500.38.5811	Membership Dues	2,959	4,832	3,193	4,000	4,000
10.40.500.38.5812	Clothing Expense	52,684	57,886	42,678	54,950	54,950
10.40.500.38.5989	Miscellaneous Expenses	813	176	55	800	800
TOTALS		\$1,246,928	\$1,245,155	\$1,624,372	\$1,540,762	\$1,604,712

YEAR 2022 BUDGET DETAIL
POLICE PATROL UNIT

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.40.501.02.4001	Salaries	\$1,848,210	\$1,788,210	\$1,806,199	\$1,864,490	\$1,942,968
10.40.501.02.4002	Part-time	15,172	17,400	20,564	25,000	30,000
10.40.501.02.4004	Overtime	225,107	280,356	315,662	300,000	340,000
10.40.501.02.4015	Opt Out (Health Insurance)	28,991	27,207	24,410	15,132	10,476
10.40.501.02.4018	Health Savings Account	29,912	25,817	27,429	32,256	37,878
10.40.501.02.4101	Social Security	157,366	157,654	161,601	168,317	180,641
10.40.501.02.4102	LAGERS Retirement Program	306,797	304,081	337,010	350,742	352,030
10.40.501.02.4104	Workers Compensation	102,103	115,420	125,483	115,480	134,165
10.40.501.02.4105	Health Insurance	245,892	278,679	332,042	380,104	436,074
10.40.501.02.4106	Life Insurance	506	517	530	638	725
10.40.501.02.4107	Dental Insurance	13,765	14,218	14,208	14,888	16,129
10.40.501.02.4112	Vision Insurance	3,464	3,435	3,310	3,347	3,737
10.40.501.02.4116	Disability Insurance	1,312	1,372	1,336	1,387	1,458
10.40.501.04.5001	General Supplies	54	124	—	90	—
10.40.501.04.5006	Vehicle Supplies	—	—	—	—	—
10.40.501.04.5050	SWAT Team Supplies	2,183	10,092	12,516	12,300	12,300
10.40.501.04.5051	Armory Supplies	28,046	13,908	27,696	33,920	45,000
10.40.501.06.5210	Training Travel	—	—	—	17	—
10.40.501.06.5251	Registration Fees	—	—	99	1,188	—
10.40.501.08.5399	Miscellaneous Expense	—	—	993	5,000	5,000
10.40.501.14.5541	Vehicle Maintenance	—	16	—	4,661	—
10.40.501.14.5551	Equipment Maintenance	—	1,429	—	1,500	1,500
10.40.501.14.5559	Misc. Equipment Maintenance	—	2,857	180	2,500	2,500
10.40.501.18.5601	Minor Equipment	342	63	2,589	17	—
10.40.501.18.5602	Neighborhood Watch Equip	2,542	4,392	1,946	5,000	6,000
10.40.501.38.5811	Membership Dues	—	—	—	190	—
10.40.501.38.5812	Clothing Expense	—	932	—	185	—
10.40.501.38.5989	Miscellaneous Expenses	—	(933)	—	24	—
10.40.530.02.4099	Less: PSST Salary & Benefits	(588,506)	(624,988)	(453,435)	(1,121,155)	(1,384,622)
TOTALS		\$2,423,256	\$2,422,256	\$2,762,368	\$2,217,218	\$2,173,959

YEAR 2022 BUDGET DETAIL
POLICE INVESTIGATION UNIT

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.40.502.02.4001	Salaries	\$ 340,480	\$ 340,923	\$ 372,674	\$ 344,959	\$ 357,134
10.40.502.02.4004	Overtime	33,776	32,729	27,700	40,000	45,000
10.40.502.02.4015	Opt Out (Health Insurance)	3,500	6,604	4,559	—	—
10.40.502.02.4018	Health Savings Account	6,366	3,897	6,203	11,820	12,624
10.40.502.02.4101	Social Security	27,442	27,643	29,598	29,338	31,729
10.40.502.02.4102	LAGERS Retirement Program	57,048	56,930	57,548	63,003	62,628
10.40.502.02.4104	Workers Compensation	16,634	21,929	23,489	20,835	23,326
10.40.502.02.4105	Health Insurance	49,803	49,310	59,749	79,764	84,174
10.40.502.02.4106	Life Insurance	90	90	86	110	125
10.40.502.02.4107	Dental Insurance	2,834	2,683	2,760	2,736	2,873
10.40.502.02.4112	Vision Insurance	732	662	717	780	818
10.40.502.02.4116	Disability Insurance	244	244	235	257	270
10.40.502.14.5541	Vehicle Maintenance	—	—	—	123	—
10.40.502.38.5802	Metro Drug Squad	8,000	8,000	1,500	8,000	8,000
TOTALS		\$ 546,948	\$ 551,644	\$ 586,815	\$ 601,725	\$ 628,701

YEAR 2022 BUDGET DETAIL
YOUTH RESOURCE SERVICES

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.40.507.02.4001	Salaries	\$ 121,059	\$ 122,228	\$ 123,657	\$ 126,209	\$ 132,168
10.40.507.02.4004	Overtime	17,769	15,649	15,893	17,500	17,500
10.40.507.02.4018	Health Savings Account	2,988	3,122	4,262	5,616	6,072
10.40.507.02.4101	Social Security	9,958	9,905	9,998	10,889	11,914
10.40.507.02.4102	LAGERS Retirement Program	20,577	20,776	22,349	23,602	23,517
10.40.507.02.4104	Workers Compensation	7,632	8,168	8,615	7,902	8,682
10.40.507.02.4105	Health Insurance	31,654	36,303	39,171	39,360	41,532
10.40.507.02.4106	Life Insurance	36	36	36	44	50
10.40.507.02.4107	Dental Insurance	1,210	1,233	1,242	1,248	1,310
10.40.507.02.4112	Vision Insurance	202	310	410	408	428
10.40.507.02.4116	Disability Insurance	97	97	97	103	108
10.40.507.08.5395	Lease Payments	—	—	—	—	—
10.40.507.14.5559	Misc. Equipment Maintenance	—	—	—	100	100
TOTALS		\$ 213,184	\$ 217,827	\$ 225,730	\$ 232,981	\$ 243,381

YEAR 2022 BUDGET DETAIL
POLICE COMMUNICATIONS

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.40.511.02.4001	Salaries	\$ 401,192	\$ 359,615	\$ 407,973	\$ 429,942	\$ 467,906
10.40.511.02.4002	Part-time	10,073	20,085	7,660	20,000	20,000
10.40.511.02.4004	Overtime	85,315	75,004	78,697	78,500	80,000
10.40.511.02.4015	Opt Out (Health Insurance)	11,331	12,717	15,422	13,095	10,476
10.40.511.02.4018	Health Savings Account	2,940	2,520	2,365	5,392	7,248
10.40.511.02.4101	Social Security	37,055	34,373	37,702	41,074	44,801
10.40.511.02.4102	LAGERS Retirement Program	50,377	40,656	48,189	51,700	61,654
10.40.511.02.4104	Workers Compensation	1,169	1,455	1,589	1,275	1,165
10.40.511.02.4105	Health Insurance	52,821	40,434	59,650	72,902	96,432
10.40.511.02.4106	Life Insurance	137	120	207	206	250
10.40.511.02.4107	Dental Insurance	4,369	3,354	3,702	4,386	5,143
10.40.511.02.4112	Vision Insurance	1,196	863	1,002	1,125	1,296
10.40.511.02.4116	Disability Insurance	321	276	325	321	378
10.40.511.04.5001	General Supplies	—	20	342	—	—
10.40.511.04.5052	Property Room Supplies	2,902	1,668	939	3,500	4,500
10.40.511.04.5053	Jail Supplies	65	301	—	500	1,000
10.40.511.04.5099	Miscellaneous Supplies	—	61	—	—	—
10.40.511.08.5373	Prisoner Housing Expense	27,164	31,224	7,763	17,500	40,000
10.40.511.14.5559	Misc. Equipment Maintenance	19,256	35,514	40,376	50,000	50,000
10.40.511.16.5601	Minor Equipment	620	609	—	—	—
10.40.511.38.5811	Membership Dues	—	—	96	—	—
10.40.511.38.5812	Clothing Expense	—	135	—	—	—
TOTALS		\$ 708,302	\$ 661,005	\$ 713,999	\$ 791,418	\$ 892,249

YEAR 2022 BUDGET DETAIL
POLICE RECORDS UNIT

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.40.512.02.4001	Salaries	\$ 157,929	\$ 153,475	\$ 164,389	\$ 175,550	\$ 192,518
10.40.512.02.4004	Overtime	6,847	11,683	3,341	4,200	7,000
10.40.512.02.4015	Opt Out (Health Insurance)	6,912	4,323	3,298	2,183	—
10.40.512.02.4018	Health Savings Account	2,940	4,177	4,048	6,595	9,684
10.40.512.02.4101	Social Security	12,927	12,262	12,961	14,000	16,004
10.40.512.02.4102	LAGERS Retirement Program	17,911	16,597	16,400	19,305	22,803
10.40.512.02.4104	Workers Compensation	393	471	532	447	409
10.40.512.02.4105	Health Insurance	21,591	24,078	31,009	53,024	70,716
10.40.512.02.4106	Life Insurance	72	60	59	81	100
10.40.512.02.4107	Dental Insurance	1,879	1,627	1,626	2,040	2,419
10.40.512.02.4112	Vision Insurance	282	288	328	541	730
10.40.512.02.4116	Disability Insurance	195	162	158	189	216
10.40.512.04.5001	General Supplies	36	—	—	—	—
10.40.512.04.5110	Copier Lease & Usage	2,385	2,467	2,442	5,500	5,500
10.40.512.08.5393	Regional Alert System	9,574	11,079	11,646	11,000	12,000
10.40.512.08.5397	Contract Labor	—	—	—	—	—
10.40.512.14.5559	Misc. Equipment Maintenance	342	—	—	1,200	1,200
10.40.512.14.5591	Software Maintenance	—	—	—	1,700	1,700
10.40.512.18.5601	Minor Equipment	—	680	—	600	600
10.40.512.38.5808	Postage	117	307	18	500	500
TOTALS		<u>\$ 242,334</u>	<u>\$ 243,737</u>	<u>\$ 252,255</u>	<u>\$ 298,655</u>	<u>\$ 344,099</u>

YEAR 2022 BUDGET DETAIL
PARKING CONTROL UNIT

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.40.514.02.4001	Salaries	\$ 402	\$ 1,074	\$ 1,062	\$ 521	\$ —
10.40.514.02.4002	Part-Time	13,874	13,014	15,652	17,850	19,850
10.40.514.02.4101	Social Security	1,059	1,078	1,279	1,405	1,519
10.40.514.02.4104	Workers Compensation	425	489	111	90	87
TOTALS		<u>\$ 15,760</u>	<u>\$ 15,655</u>	<u>\$ 18,103</u>	<u>\$ 19,866</u>	<u>\$ 21,456</u>

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	2016	2017	2018	2019	2020	2021
Dispatch to Enroute	1.31	1.36	1.51	1.41	1.54	1.43
Enroute to On Scene	3.47	3.83	4.15	4.14	4.01	3.86
Dispatch to On Scene	4.78	5.19	5.67	6.01	5.87	6.33
911 to On Scene	6.08	6.51	7.50	7.60	6.90	7.00

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	2016	2017	2018	2019	2020	2021
EMS Pt. Transports	2169	2324	2324	2800	2781	3471
Total Responses	3877	4377	4377	4377	4629	5652

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

3. Emergency Medical Services

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

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

4. Fire Training

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

5. Fire Prevention

The Division Chief-Prevention, also known as the Fire Marshal, is responsible for all fire safety inspections in Liberty. Fire safety inspections are conducted for all commercial properties and businesses requiring an occupancy license. In addition to these initial inspections, several properties will require follow-up visits to ensure compliance has been met. New and remodeled building plans must be reviewed to ensure compliance with the current International Fire Code.

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

Staffing Levels:

The Fire Department’s proposed staffing levels for FY2022, along with a brief look at historical staffing levels, are as follows:

	2018	2019	2020	2021	2022 Budget
Administrative Assistant	0.5	0.5	0.5	0.5	1
Assistant Chief-Shift Commander	3	3	3	3	3
Division Chief-Fire Marshal	1	1	1	1	1
Division Chief-Training/EMS	1	1	1	1	2
Fire Captain	9	9	9	9	9
Fire Chief	1	1	1	1	1
Firefighter/EMT	10	10	10	8	8
Firefighter/Paramedic	29	29	29	31	31
Total	54.5	54.5	54.5	54.5	56

FY2020 Goals and Objectives:

The Fire Department’s FY2020 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 and Firefighter/Paramedic in 2020. The Department will complete an eligibility process to establish a list 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

2019 The process allowed the department to hire two Firefighter/Paramedic in 2019, as well as establish an eligibility list with a Firefighter/Paramedic Student qualified individuals for future vacancies and positions.

2. The FD's contractor will completed construction of the approved Fire Training Tower in Late 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 Support Services 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.

Update: All policies and plans for the operations have been completed. Due to COVID, the tower will open in 2021 for live fire training.

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

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

Update: Still in progress with the labor/Management system.

4. Prepare and complete a promotional process for the position of Assistant Chief of EMS.

Objective: Utilizing the established policy, as created through our labor/management partnership, the department will conduct a process to promote an internal Captain for the position of Assistant Chief of EMS. The process will be completed as outlined by the end of the first quarter of 2020.

Update: Position was put on hold in 2020 due to COVID and will hopefully be filled in 2021.

FY2021 Goals and Objectives:

The Fire Department's FY2021 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 and Firefighter/Paramedic in 2021. The Department will complete an eligibility process to establish a list to utilize to fill vacancies and future positions

Update: This is always a goal due to the number of openings we have each year.

2. Prepare and complete a Study to remodel Fire Station # 3 and purchased land for Fire Station # 4

Objective: Looking at the growth the City is experiencing at this time, the Fire Department will need to look at future growth in order to continue to provide the high quality of service to the citizens of Liberty.

Update: Moving forward with the Station 3 RFP in 2022.

3. Recover and return to normal after Covid-19

Objective: To get back to normal operations including PR, inspections and all other duties put on hold due to Covid-19 by the third quarter of 2021.

Update: Working towards being able to get back to normal

FY2022 Goals and Objectives:

The Fire Department's FY2022 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 2022. The Department will complete an eligibility process to establish a list to utilize to fill vacancies and future positions

2. Prepare and complete a Study to remodel Fire Station # 3 and purchased land for Fire Station # 4

Objective: Looking at the growth the City is experiencing at this time, the Fire Department will need to look at future growth in order to continue to provide the high quality of service to the citizens of Liberty.

3. Add a full third full time staffed ambulance at station 3.

Objective: 2021 seen an increase of over 1000 calls. In order to cut down on M/A we will staff a third full time ambulance at station 3.

YEAR 2022 BUDGET DETAIL
FIRE ADMINISTRATION

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.50.300.02.4001	Salaries	\$ 152,268	\$ 174,786	\$ 143,332	\$ 153,480	\$ 187,839
10.50.300.02.4004	Overtime	6,654	8,092	2,841	5,970	10,917
10.50.300.02.4018	Health Savings Account	2,534	2,974	4,441	4,273	5,520
10.50.300.02.4101	Social Security	11,643	13,580	10,916	12,179	15,627
10.50.300.02.4102	LAGERS Retirement Program	32,156	26,780	29,487	32,988	40,307
10.50.300.02.4104	Workers Compensation	9,110	12,411	13,031	10,599	11,035
10.50.300.02.4105	Health Insurance	23,145	23,004	27,640	27,924	38,382
10.50.300.02.4106	Life Insurance	28	25	27	32	50
10.50.300.02.4107	Dental Insurance	935	857	946	932	1,310
10.50.300.02.4112	Vision Insurance	277	249	279	275	365
10.50.300.02.4116	Disability Insurance	75	68	74	76	108
10.50.300.04.5001	General Supplies	1,229	2,372	1,994	2,000	2,000
10.50.300.04.5009	Maintenance Materials	2,792	266	—	750	—
10.50.300.04.5013	Food	2,763	3,774	796	2,270	1,500
10.50.300.04.5017	Equipment Supplies	110	19	—	750	—
10.50.300.04.5099	Miscellaneous Supplies	250	—	—	—	—
10.50.300.04.5110	Copier Lease	2,693	2,170	2,248	2,700	2,700
10.50.300.04.5120	Outside Printing	—	—	—	1,250	1,250
10.50.300.06.5251	Registration Fees	—	—	—	215	—
10.50.300.06.5253	Lodging & Meals	—	—	—	—	—
10.50.300.06.5259	Training Costs	1,575	4,311	1,723	6,855	7,000
10.50.300.08.5356	Medical Fees	—	—	—	20,000	30,000
10.50.300.08.5366	Fire Chief Recruitment	—	—	—	—	—
10.50.300.08.5369	Pest Control/Cleaning	1,507	1,562	1,301	2,114	1,600
10.50.300.08.5372	Recruitment	32	—	—	—	—
10.50.300.08.5392	Employment Testing	150	3,018	300	3,360	—
10.50.300.08.5399	Miscellaneous Fees	1,159	(15)	(20)	(5)	—
10.50.300.12.5401	Electric	22,320	20,593	18,506	22,790	20,000
10.50.300.12.5421	Natural Gas	7,718	8,029	5,951	10,332	10,000
10.50.300.12.5453	Mobile Phones	—	9,085	407	900	—
10.50.300.14.5521	Vehicle Fuel	3,336	2,644	1,726	3,950	3,100
10.50.300.14.5541	Vehicle Maintenance	335	2,281	486	1,750	1,750
10.50.300.14.5551	Office Equipment Maint	99	—	—	350	—
10.50.300.14.5552	Radio Maintenance	—	—	—	—	—
10.50.300.14.5553	Emergency Mgmt Maint	27,990	20,315	26,458	36,000	36,000
10.50.300.14.5559	Misc. Equipment Maintenance	1,240	2,201	3,930	2,982	3,000
10.50.300.14.5571	Building Maintenance	29,020	17,155	32,212	22,000	20,000
10.50.300.14.5575	Grounds/Landscaping	1,368	1,053	—	1,000	500
10.50.300.16.5711	Property Insurance	10,051	13,388	14,352	29,561	46,208
10.50.300.16.5731	General Liability	—	—	—	—	—
10.50.300.16.5715	Casualty Insurance	2,681	3,076	3,620	3,097	2,510
10.50.300.18.5601	Minor Equipment	3,315	2,537	490	4,500	2,500
10.50.300.38.5803	Meeting Expense	—	—	—	—	—
10.50.300.38.5808	Postage	305	513	216	450	300
10.50.300.38.5811	Membership Dues	1,218	2,145	1,585	3,851	3,851
10.50.300.38.5812	Clothing Expense	211	973	485	1,000	500
10.50.300.38.5989	Miscellaneous Expense	26	—	—	—	—
TOTALS		\$ 364,318	\$ 386,287	\$ 351,781	\$ 435,500	\$ 507,729

YEAR 2022 BUDGET DETAIL
EMERGENCY SERVICES

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.50.301.02.4001	Salaries	\$2,521,389	\$2,651,261	\$2,567,810	\$2,800,480	\$2,935,647
10.50.330.02.4099	Less: PSST Salary & Benefits	(753,359)	(1,195,103)	(724,595)	(1,763,351)	(1,839,350)
10.50.301.02.4002	Part-time	28	—	—	269	—
10.50.301.02.4003	Out of Class	80,885	83,809	81,405	65,569	85,000
10.50.301.02.4004	Overtime	289,715	370,500	611,849	341,730	350,000
10.50.301.02.4015	Opt Out (Health Insurance)	27,241	24,577	26,059	31,428	31,428
10.50.301.02.4018	Health Savings Account	59,762	58,043	60,701	61,132	71,364
10.50.301.02.4101	Social Security	213,716	229,236	241,412	245,425	265,718
10.50.301.02.4102	LAGERS Retirement Program	652,548	693,504	744,222	742,832	816,614
10.50.301.02.4104	Workers Compensation	242,986	278,429	332,997	279,957	274,955
10.50.301.02.4105	Health Insurance	514,130	631,712	671,223	684,928	771,561
10.50.301.02.4106	Life Insurance	776	782	765	945	1,114
10.50.301.02.4107	Dental Insurance	26,184	26,663	25,845	26,020	28,345
10.50.301.02.4112	Vision Insurance	6,201	6,979	6,966	7,341	8,213
10.50.301.02.4115	Detail Allowance	419	311	95	15	300
10.50.301.02.4116	Disability Insurance	2,086	2,067	2,074	2,199	2,403
10.50.301.04.5001	General Supplies	2,999	3,358	360	800	1,000
10.50.301.04.5006	Vehicle Supplies	5,378	4,329	1,802	3,000	3,000
10.50.301.04.5009	Maintenance Materials	1,580	170	1,184	500	500
10.50.301.04.5017	Equipment Supplies	2,240	442	1,095	2,500	1,500
10.50.301.04.5018	Minor Tools	762	27	32	—	—
10.50.301.04.5019	Radio Supplies	5,974	2,545	4,730	10,000	10,000
10.50.301.04.5020	Station Supplies	7,006	6,232	5,753	7,500	6,000
10.50.301.04.5099	SCBA Supplies	6,380	9,038	4,510	6,000	6,500
10.50.301.06.5259	Training Costs	—	322	—	—	—
10.50.301.08.5399	Miscellaneous Fees	41	—	—	—	—
10.50.301.14.5521	Vehicle Fuel	32,197	28,033	21,125	31,000	30,000
10.50.301.14.5541	Vehicle Maintenance	74,992	80,646	78,248	69,000	65,000
10.50.301.14.5552	Radio Maintenance	17,892	10,355	10,717	17,040	17,040
10.50.301.14.5559	Misc. Equipment Maintenance	949	3,539	718	5,500	5,500
10.50.301.16.5715	Casualty Insurance	97,921	104,320	115,850	98,286	78,680
10.50.301.18.5601	Minor Equipment	3,851	4,820	2,072	10,000	8,000
10.50.301.36.7202	Computer Equipment	—	—	—	—	—
10.50.301.38.5812	Clothing Expense	24,966	29,786	25,764	32,250	30,000
10.50.301.38.5813	Protective Clothing	—	—	2,570	379	6,000
TOTALS		\$4,169,832	\$4,150,729	\$4,925,361	\$3,820,674	\$4,072,032

YEAR 2022 BUDGET DETAIL
EMS SERVICES

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.50.311.04.5003	Medical Supplies	\$ 66,255	\$ 72,855	\$ 70,478	\$ 64,555	\$ 67,000
10.50.311.04.5006	Vehicle Supplies	4	44	—	—	—
10.50.311.04.5010	Chemicals	1,009	659	704	1,450	2,000
10.50.311.06.5259	Training Costs	—	—	1,398	899	—
10.50.311.08.5356	Medical Fees	12,000	12,000	12,000	22,000	17,000
10.50.311.08.5399	Miscellaneous Fees	196	—	180	9,200	5,000
10.50.311.12.5453	Mobile Phones	7,047	1,121	3,710	4,400	4,400
10.50.311.14.5521	Vehicle Fuel	21,921	19,571	14,800	21,000	21,000
10.50.311.14.5541	Vehicle Maintenance	4,613	6,743	9,197	25,668	25,000
10.50.311.14.5559	Misc. Equipment Maintenance	1,024	2,831	7,913	2,000	12,000
10.50.311.16.5715	Casualty Insurance	—	—	—	—	—
10.50.311.18.5601	Minor Equipment	7,223	181	406	9,730	5,000
10.50.311.38.5811	Membership Dues	—	3,000	3,000	3,000	3,000
10.50.311.38.5812	Clothing Expense	—	—	—	—	—
TOTALS		<u>\$ 121,291</u>	<u>\$ 119,004</u>	<u>\$ 123,787</u>	<u>\$ 163,902</u>	<u>\$ 161,400</u>

YEAR 2022 BUDGET DETAIL
TRAINING DIVISION

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.50.315.02.4001	Salaries	\$ 93,290	\$ 82,092	\$ 83,711	\$ 98,307	\$ 101,554
10.50.315.02.4003	Out of Class	600	400	—	323	600
10.50.315.02.4004	Overtime	—	—	—	—	—
10.50.315.02.4018	Health Savings (HSA)	3,378	2,846	1,290	2,808	3,036
10.50.315.02.4101	Social Security	7,054	6,164	6,243	7,556	8,047
10.50.315.02.4102	LAGERS Retirement Program	21,219	18,561	18,851	22,915	25,206
10.50.315.02.4104	Workers Compensation	6,568	8,918	9,470	8,013	8,284
10.50.315.02.4105	Health Insurance	15,827	14,590	16,803	19,680	20,766
10.50.315.02.4106	Life Insurance	18	15	17	22	25
10.50.315.02.4107	Dental Insurance	605	514	570	624	655
10.50.315.02.4112	Vision Insurance	202	172	188	204	214
10.50.315.02.4116	Disability Insurance	49	41	—	—	—
10.50.315.04.5001	General Supplies	333	66	66	400	200
10.50.315.04.5024	CERT Supplies	—	(18)	—	—	—
10.50.315.04.5025	CPR Training Supplies	331	596	(853)	1,000	1,000
10.50.315.06.5251	Registration Fees	—	—	—	—	—
10.50.315.06.5259	Training Costs	319	18,632	8,764	46,965	64,000
10.50.315.12.5453	Mobile Phones	—	69	484	253	—
10.50.315.14.5521	Vehicle Fuel	2,776	2,494	2,078	3,074	3,000
10.50.315.14.5541	Vehicle Maintenance	302	1,169	135	1,637	1,500
10.50.315.16.5715	Casualty Insurance	2,040	2,173	2,414	2,064	1,670
10.50.315.38.5811	Membership Dues	398	215	215	500	—
TOTALS		<u>\$ 155,310</u>	<u>\$ 159,710</u>	<u>\$ 150,445</u>	<u>\$ 216,345</u>	<u>\$ 239,757</u>

YEAR 2022 BUDGET DETAIL
FIRE PREVENTION

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.50.321.02.4001	Salaries	\$ 88,837	\$ 94,828	\$ 97,240	\$ 105,455	\$ 110,972
10.50.321.02.4003	Out of Class	600	400	800	300	—
10.50.321.02.4004	Overtime	—	—	—	—	—
10.50.321.02.4018	Health Savings (HSA)	1,494	1,116	1,686	2,532	2,484
10.50.321.02.4101	Social Security	6,427	6,843	7,059	7,993	8,679
10.50.321.02.4102	LAGERS Retirement Program	20,213	21,426	22,077	24,554	27,343
10.50.321.02.4104	Workers Compensation	6,698	8,548	9,606	8,659	9,052
10.50.321.02.4105	Health Insurance	15,827	18,597	20,031	18,180	17,616
10.50.321.02.4106	Life Insurance	18	18	18	22	25
10.50.321.02.4107	Dental Insurance	605	617	621	624	655
10.50.321.02.4112	Vision Insurance	202	206	205	204	214
10.50.321.02.4116	Disability Insurance	49	49	49	51	54
10.50.321.04.5001	General Supplies	1,558	1,769	635	1,500	1,000
10.50.321.04.5021	Supplies-Learn Not To Burn	—	1,001	—	1,000	1,000
10.50.321.04.5024	CERT Supplies	249	854	146	1,250	1,250
10.50.321.04.5099	Fire Prevention Supplies	4,298	3,451	1,907	6,300	6,300
10.50.321.06.5251	Registration Fees	943	2,287	225	2,495	1,200
10.50.321.06.5259	Training Cost	487	—	—	—	—
10.50.321.12.5453	Mobile Phone	—	112	871	451	—
10.50.321.14.5521	Vehicle Fuel	649	—	—	954	954
10.50.321.14.5541	Vehicle Maintenance	993	92	252	1,000	1,000
10.50.321.16.5715	Casualty	2,040	2,173	2,414	2,064	1,670
10.50.321.38.5810	Publications	1,847	1,346	—	2,000	2,000
10.50.321.38.5811	Membership Dues	284	250	140	600	600
10.50.321.38.5812	Clothing Expense	397	437	477	600	600
TOTALS		\$ 154,715	\$ 166,421	\$ 166,458	\$ 188,788	\$ 194,668

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	2018	2019	2020	2021	2022 Budget
Administrative Assistant	—	1	1	—	—
Assistant Director - Recreation	—	—	—	—	0.2
Bus Driver	1	1	1	1	1
Manager	—	—	—	1	1
Recreation Program Coordinator	3	2	2	2	2
Senior Center Technician	—	—	—	—	—
Total	4	4	4	4	4.2

FY 2020 Goals and Objectives:

The Community Services Division FY2020 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:

Liberty Silver Center: With the COVID19 shut down, the Silver Center was closed mid-March and remained closed through all of 2020. However, staff developed many ways to remain in touch (one-on-one or virtually) with our seniors to ensure their well-being.

- 2,187 meals served *Note: Silver Center Closed Mid-March due to Covid-19*
- 57 unduplicated meals served
- 2,400 Well Check Calls *Note: We usually call 15-20 seniors per day but only get talk to around 5. We leave nice messages and the senior usually calls back within the week.*
- 5 Phone Pal – Senior Pairs matched
- 17 volunteer Phone Pals waiting for a senior
- 14 UMKC student volunteers
- 30 participants received a flu shot
- 400 bags for the Northland Professionals in Aging "Health Fair"
- 11 regularly attend Grief Support
- 20 attend a special Grief Support workshop
- 66 Participants in 8 different Evidence Based workshops
- 10 Active Silver Stitchers
- 135 Phone Bingo *Note: Average 15 participants per game*
- 35 Medicare with CLAIM
- 4 Memory Journals
- 3,183 – Unduplicated participants

Liberty Access provided the following: With the exception of two weeks, the Liberty Access bus program remained open and available to our senior and disabled populations.

- *2,065 essential one-way Reserve trips (106% of annual goal of 1,950 trips)*
- *776 essential, one-way Lift trips (78% of annual goal of 1,000)*
- *693 one-way trips to/from Silver Center (22% of annual goal of 3,200)*
- *3,534 total trips (57% of annual goal of 6,150 trips)*
- *Throughout the pandemic there has been so much appreciation shown not only to Liberty Access but the City of Liberty by our seniors. Many that have family and friends to rely on appreciate that we're taking care of those who don't. Those that need us feel blessed to the point of tears that people care about their well-being. A special thank you to our driver Terrie Boyles for being out there transporting people and making sure Meals on Wheels continues. She has gone above and beyond for our seniors. She was fortunate enough to find toilet paper and has set aside 72 rolls for our seniors in need. This is one of the items they're having trouble finding with limited transportation. Again, I would just like to thank everyone for letting us continue this essential service. It has really made a difference to our seniors.*
- *In June, we completed training to move our transportation system away from LOTUS and into ServTracker. Hello 21st Century!*
- *The Liberty Access bus provides essential transportation services for the senior and disabled population of Liberty. The department was able to find funding to replace our 2010 Ford bus with almost 100,000 miles. Through the federal 5310 funding program we will receive \$48,944 and through our local Clay County Senior Service department we will receive \$13,041 making the bus fully funded. We greatly appreciate the grants that will help us better serve the community.*

Meals on Wheels provided the following:

Fundraising:

- *\$31,307.40– donations from the community*
- *\$15,000 – Liberty Hospital LiveWell Grant*
- *\$1,000 – Harvest Ball Society Grant*
- *\$5,000 – Clay County Senior Services Grant*
- *\$1,915.00 – McAlister's Deli Campaign*
- *\$54,222.40 – TOTAL*

2020 By the Numbers (2019 in red for comparison):

- *21,466 meals delivered (16,370)*
- *174 unduplicated clients (142)*
- *248 days (243 days)*
- *Average of 87 meals per day (67)*
- *63 new volunteers (33)*
- *206 Community FoodKits delivered (0)*
- *The Meals on Wheels Loves Pets Too program served 1,200 lbs of food.*

- *“I just want to thank you SO, so much for delivering the cat food and litter. It is wonderful. I can’t tell you how much it means to us. We needed it desperately.”*
- *“Dazzle and I wanted to thank you. We got our food, food bowls, leashes, pooper scoopers, Chiefs toy and more. We want to extend our thanks and gratitude.”*

Two Clean Up Days for our recipients.

2020 MOW Recipient Survey Findings - September 15, 2020

- *69 responses*
- *Food Quality – 4.02/5*
- *Amount of Food – 4.37/5*
- *Volunteer Friendliness – 4.84/5*
- *Volunteer Helpfulness – 4.66/5*
- *Meal Cost – 4.37/5*
- *66/69 say MOW allows them to remain more independent*
- *23 positive comments*
- *Vickie started as a substitute driver three years ago after moving to Liberty. Her mother was a driver for Meals on Wheels when she was a child and remembers her mom always coming home with a smile on her face. Years later, with the passing of her mother, Vickie started volunteering with Meals on Wheels to carry on her mother’s memory and also takes her children with her to help out. She believes she delivers more than just a meal. The meal serves as a way to develop a personal connection with the recipient as well as a way to check in on them to make sure they’re doing ok. Vickie believes the personal element between the driver and the recipient is what separates Meals on Wheels from other organizations.*

Day Trips: Due to COVID19, there were no day trips scheduled in 2020.

Liberty Community Christmas Tree Program:

What a year it was for the Liberty Community Christmas Tree! We helped a record number of families and our big Delivery Day went off without a hitch! THANK YOU to everyone who contributed to the food drive, donated monetarily, adopted a family and delivered food/gifts. The citizens of Liberty can count on the LCCT Commission and COL staff to step up and help during an especially hard year for many in our own community.

LCCT by the Numbers 2020:

- *370 families*
- *945 children*
- *106 seniors*
- *\$62,000+ in monetary donations*
- *Just as much donated food as last year!*
- *Dan Lechner’s Farmers Insurance Agency in Kearney donated bicycles to families.*
- *Journey Church adopted 1 family (3 children) who missed the deadline.*
- *Old Chicago staff and customers adopted 3 families who also missed the LCCT deadline*

- *Words of Appreciation from LCCT Recipients:*
 - *2020 has been an awful year. For everyone. We were no different. I signed up online to receive some extra Christmas help for my kiddos. It was an easy process and was done quickly. I received a call from our shopper volunteer and she was great she took the time to ask questions about each child as well as me and my husband. The gifts were delivered and we were all blown away. My kids have never seen so many gifts before. They told me "it worked it worked, Santa must have seen us trying really hard to be good!!" The boxes of food were stuffed with great items and we are just so very thankful for this program! Thank you so much for giving me and my kiddos a sweet ending to this awful year!*
 - *The morning I received my packages and food, I was preparing the grocery list and it was quite a bit larger than normal. With my teenage son at home most of the time, he eats a lot! The food donations came at the perfect time. I am truly grateful for the generosity provided by the Liberty Community Christmas Tree, thank you!*
 - *My mother and I have had a rough year medically unrelated to COVID. Add COVID and it has been devastating financially like many others. My mom has been on dialysis for 6 years now due to kidney cancer. I have had multiple joint replacements and not finished yet. The food each Christmas for the past 8 to 10 years has been a major blessing for us. It helps us put food on the table when we have the most trouble doing so. We enjoy every last drop of every item. We shop some with food stamps to make many wonderful meals complete. This program is a godsend We are so Grateful to all the donors and volunteers. Thank You!! With our Love and many blessings.*

2. Professional Development

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).

Update: In 2020, the Community Services Manager and Transportation Coordinator attended a week of on-line training to learn more about the Serve Tracker program as it relates to the transportation division and Meals on Wheels program.

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: Objective met as stipulated above.

FY2021 Goals and Objectives:

The Community Services Division's FY2021 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:

- *The Liberty Silver Center reopened from COVID shut down mid-May 2021.*
- *16 "Wellness Wednesdays" presentation; all topics concentrated on different spokes of the Wellness Wheel.*
- *Natural Grocers held a six-week series on nutrition for our participants.*
- *Kansas City Medicine Cabinet conducted sight and hearing tests and provided seniors access to hearing aids and/or glasses at little-to-no cost.*
- *Evidence-Based classes included: Active Living Every Day, Aging Mastery Program (AMP), and Walk with Ease.*
- *Partnered with a new vendor, Show Me Hope- Missouri's Crisis Program.*
- *The Liberty Silver Center started a Pen Pal program with Liberty Middle School students. Interviewed with Kellie Houx from the Tribune; featured in the Liberty Tribune on March 4, 2021.*
- *Began two new classes: Beginners Line Dance with Donna and Learn to Play Bridge with Emily; these senior-led classes are held weekly.*
- *Served 6,357 meals*
- *Served 275 un-duplicated persons*

2. Liberty Access Bus Services

Objective: To provide safe transportation to the older population as well as the disabled population aged 18 – 59 within the city limits of Liberty.

Update:

- *A total of 126 Liberty residents benefited from the Liberty Access Bus service in 2021. Of those 126 riders, 35 were new to our program. Provided 2,237 essential one-way trips, 923 essential one-way lift trips and 1,735 one-way trips to Senior Center for a grand total of 4,895 total trips. Liberty Access Bus also supports our Meals on Wheels program. Liberty Meals on Wheels delivered 21,047 meals during 2021.*
- *The skilled drivers of Liberty Access drove over 22,345 miles with no accidents.*
- *The oldest rider, aged 94, has ridden the Liberty Access bus for more than 20 years.*
- *One client rode the bus 376 times in 2021 to the Silver Center, doctors' offices and grocery store.*
- *Liberty Access was able to assist Operation Safe with transporting seniors from Excelsior Springs to the vaccine clinic in NKC. Liberty Community Services, along with Heart to Heart, hosted two vaccine clinics and provide transportation for those who needed it. When the booster shots became available Liberty Access offered help to anyone in need of assistance with online sign up.*
- *Liberty Access was awarded \$4,366.30 from The Missouri Elderly & Handicapped Transportation Assistance Program, known as MEHTAP, for the fiscal state year of 2022. The grant is designed to offset some of the cost for operating, vehicle maintenance, and insurance expenses for the Access Bus program so many rely on. The program will pay per ride of both elderly and disabled persons who qualify to use the bus service for any trip we are able to provide.*

- *During 2020, Liberty Access applied for and received approval for \$48,944 through the federal 5310 program. This grant funding will be used to replace the 2010 Ford bus. The new 12 + 2 passenger bus is scheduled to arrive fall 2022.*
- *Our Transportation Coordinator continues to attend MAC (Mobile Advisory Committee) meetings to learn of new funding opportunities.*

3. Administration

Objective: The Community Services Division is responsible for the management of the Liberty Parks and Recreation Department's volunteer program, Meals-on-Wheels program, Community Christmas Tree Program, and programming for the 50+ community.

Update:

Volunteers

- *In 2021, Liberty Parks and Recreation applied for and received a \$75,000 AmeriCorps Seniors RSVP grant from the AmeriCorps federal agency to support seventy-five RSVP volunteers serving in Clay County. The grant will allow LPR volunteers aged 55+ to become RSVP Volunteers.*
- *With this funding, LPR will leverage the skills and experience of seniors in Clay County to support Meals on Wheels, Evidence-Based Wellness Programs, Environmental Stewardship projects and more. AmeriCorps Seniors volunteers have an opportunity to serve their community in a wide range of projects designed to insure healthy futures for the citizens of the Liberty community.*
- *AmeriCorps Seniors volunteers stay healthy and active through service, improving their own lives as they improve the lives of others. A growing body of research affirms the numerous mental and physical health benefits of volunteerism, including lower mortality rates, decreased rates of depression, and increased strength and energy.*
- *Today, AmeriCorps Seniors engages approximately 195,000 older Americans in service at 29,800 locations across the United States and territories through its Foster Grandparent, Senior Companion, and RSVP programs. Established in 1971, RSVP engages Americans age 55 and older in service, responding to our nation's most pressing challenges.*

Volunteer Participation

- *RSVP – 52 new volunteers*
- *Meals on Wheels – 58 new volunteers, 130+ total volunteers*
- *Liberty Community Christmas Tree – 1,000 volunteers annually*

Meals on Wheels

- *21,047 meals delivered*
- *245 days*
- *86 meals per day*
- *63 new recipients*
- *163 total recipients*
- *58 new volunteers*
- *Fundraising:*
 - *\$19,451.54– donations from the community*
 - *\$7,115.00 – grants*
 - *\$26,566.54 – TOTAL*
- *The Meals on Wheels Loves Pets Too program served 1,200 lbs. of food.*
- *Held two clean up days for MOW recipients*

Liberty Community Christmas Tree Program

On Saturday, December 11, volunteers delivered three boxes of food (plus milk, eggs, and a frozen chicken) to 110 senior citizens across Liberty. Another three boxes of food (plus milk, eggs and a frozen turkey) were delivered to 350 families. Christmas presents purchased by volunteers using gift cards in the amount of \$60 per child (and in many cases their own money) were delivered to 880 children. Hundreds of volunteers are called upon to assist in many aspects of the program and

we want to thank them for dedicating their time, energy and resources! This year we raised over \$63,000.

50+ Programming

Due to COVID19, most programming was canceled in 2021. However, one day trip at the end of the year was scheduled to Union Station to see the Auschwitz Exhibit. Five seniors participated in this educational outing.

FY2022 Goals and Objectives:

Silver Center:

Objective: Offer efficient and sustainable programs and services 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.

Liberty Silver Center Goals by the Numbers

	2019	2020	2021	2022 Goal
Meals Served	10,226	2,187	6,357	11,000
Unduplicated Participants	420	3,183	275	550
Wellness Wednesday Presentations	N/A	N/A	16	12

Liberty Access Bus Service

Objective: To provide safe transportation to the older population within the city limits of Liberty as well as the disabled population aged 18 – 59.

Liberty Access Bus Goals by the Numbers

	2019	2020	2021	2022 Goal
One-Way Reserved Trips	2,902	2,065	2,237	1,950
One-Way Lift/Ramp Trips	3,210	1,000	923	1,000
One-Way Medial/Senior Center Trips	6,112	3,200	1,735	3,200
Total Trips	12,224	6,265	4,895	6,150

Administration

Objective: The Community Services Division is responsible for the management of the Liberty Parks and Recreation Department’s volunteer program, Meals-on-Wheels program, Community Christmas Tree Program, and programming for the 50+ community.

Administration Goals by the Numbers

	2019	2020	2021	2022 Goal
Meals on Wheels				
Meals Delivered	16,370	21,466	21,047	21,500
Unduplicated Clients	142	174	163	170
Average Meals Delivered per Day	67	87	86	80
New Volunteers	33	63	58	40
Pounds of Pet Food Delivered	—	1,200	1,200	1,200
Liberty Community Christmas Tree				
Children Assisted	800	945	880	900
Seniors Assisted	135	106	110	110
Total Families Assisted	300	370	350	350
Monetary Donations Received	\$ 49,946.00	\$ 62,000.00	\$ 63,000.00	\$ 65,000.00
50+ Programming				
Number of Day Trips Provided	7	0	1	6

YEAR 2022 BUDGET DETAIL
COMMUNITY SERVICES (AGING) - ADMINISTRATION

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.60.481.02.4001	Salaries	\$ 39,140	\$ 40,314	\$ 42,181	\$ 55,264	\$ 61,082
10.60.481.02.4002	Part-time	—	—	—	—	—
10.60.481.02.4015	Opt Out	—	—	—	—	—
10.60.481.02.4018	Health Savings Account	1,499	1,695	2,193	2,808	2,981
10.60.481.02.4101	Social Security	2,775	2,852	2,817	4,127	4,901
10.60.481.02.4102	LAGERS Retirement Program	4,110	4,072	4,431	6,005	6,983
10.60.481.02.4104	Workers Compensation	102	109	119	279	360
10.60.481.02.4105	Health Insurance	5,764	10,971	16,231	18,738	21,139
10.60.481.02.4106	Life Insurance	18	18	18	25	30
10.60.481.02.4107	Dental Insurance	425	525	621	699	786
10.60.481.02.4112	Vision Insurance	80	110	142	161	181
10.60.481.02.4116	Disability Insurance	49	49	49	47	54
10.60.481.04.5001	General Supplies	154	30	—	480	480
10.60.481.04.5063	Christmas Tree Commission	557	778	649	850	850
10.60.481.04.5064	Meals on Wheels	13,276	10,583	16,153	15,450	20,070
10.60.481.04.5099	Miscellaneous Supplies	4,451	3,596	1,071	1,200	1,200
10.60.481.04.5110	Copier Lease	348	—	—	—	—
10.60.481.04.5120	Outside Printing	62	281	219	375	375
10.60.481.06.5210	Training Travel	—	—	—	—	150
10.60.481.06.5249	Other Travel	—	—	—	—	—
10.60.481.06.5251	Registration Fees	125	—	746	100	300
10.60.481.06.5253	Lodging and Meals	—	—	156	—	550
10.60.481.08.5371	Advertising	—	—	—	—	—
10.60.481.08.5399	Miscellaneous Fees	11	—	—	—	—
10.60.481.12.5453	Mobile Phones	—	—	996	640	650
10.60.481.16.5715	Casualty Insurance	1,281	1,806	2,414	2,224	2,010
10.60.481.18.5601	Minor Equipment	—	—	118	—	100
10.60.481.24.6024	Cost of Issuance	—	—	—	—	—
10.60.481.16.7203	Software	3,960	—	—	—	—
10.60.481.38.5803	Meeting Expense	726	187	58	100	100
10.60.481.38.5808	Postage	—	16	—	—	—
10.60.481.38.5811	Membership Dues	70	500	715	500	535
10.60.481.38.5812	Clothing	166	43	—	100	100
10.60.481.38.5989	Miscellaneous Expense	825	687	309	715	750
TOTALS		\$ 79,974	\$ 79,221	\$ 92,404	\$ 110,887	\$ 126,717

YEAR 2022 BUDGET DETAIL
COMMUNITY SERVICES (AGING) - ACCESS BUS SERVICE

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.60.482.02.4001	Salaries	\$ 75,420	\$ 80,464	\$ 78,015	\$ 72,647	\$ 76,748
10.60.482.02.4002	Part-time	13,023	17,419	15,322	16,116	27,146
10.60.482.02.4015	Opt Out (Health Insurance)	3,325	3,137	246	—	—
10.60.482.02.4018	Health Savings Account	1,680	1,331	2,415	3,048	3,168
10.60.482.02.4101	Social Security	6,981	7,688	7,154	6,911	8,190
10.60.482.02.4102	LAGERS Retirement Program	8,196	8,107	5,834	7,816	8,711
10.60.482.02.4104	Workers Compensation	3,672	5,650	6,253	4,872	5,577
10.60.482.02.4105	Health Insurance	5,764	6,371	12,797	14,040	14,820
10.60.482.02.4106	Life Insurance	30	30	34	44	50
10.60.482.02.4107	Dental Insurance	1,029	1,050	844	864	908
10.60.482.02.4112	Vision Insurance	216	220	164	168	176
10.60.482.02.4116	Disability Insurance	49	49	45	51	54
10.60.482.04.5001	General Supplies	30	41	—	200	700
10.60.482.04.5120	Outside Printing	262	—	376	100	250
10.60.482.06.5210	Training Travel	—	—	—	—	—
10.60.482.06.5251	Registration Fees	—	—	—	830	—
10.60.482.08.5399	Miscellaneous Fees	—	—	228	490	200
10.60.482.12.5453	Mobile Phones	—	—	2,269	3,060	3,000
10.60.482.14.5521	Vehicle Fuel	9,052	7,870	5,815	9,726	12,000
10.60.482.14.5541	Vehicle Maintenance	8,179	3,590	8,016	6,700	7,000
10.60.482.14.5559	Misc Equipment Maintenance	—	—	—	—	110
10.60.482.16.5711	Property Insurance	127	254	248	731	1,282
10.60.482.16.5715	Casualty Insurance	4,080	4,347	4,827	4,128	3,350
10.60.482.18.5601	Minor Equipment	—	532	14	—	—
10.60.482.24.6001	Lease - Principal	16,480	21,550	22,818	—	—
10.60.482.24.6011	Lease - Interest	1,200	1,192	615	—	—
10.60.482.24.6021	Service Fees Access Bus	10	10	10	—	—
10.60.482.36.7101	Capital Outlay-Access Bus	—	—	—	6,351	12,236
10.60.482.38.5811	Membership Dues	—	—	—	300	300
10.60.482.38.5812	Clothing Expense	—	83	—	600	600
10.60.482.38.5989	Miscellaneous Expense	11	—	—	—	—
TOTALS		\$ 158,817	\$ 170,983	\$ 174,361	\$ 159,793	\$ 186,576

YEAR 2022 BUDGET DETAIL
COMMUNITY SERVICES (AGING) - SILVER CENTER

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.60.483.02.4001	Salaries	\$ 35,069	\$ 38,649	\$ 38,865	\$ 38,794	\$ 39,733
10.60.483.02.4002	Part-time	24,091	28,269	28,102	25,621	40,356
10.60.483.02.4018	Health Savings Account	3,378	2,846	3,176	3,108	3,036
10.60.483.02.4101	Social Security	4,450	5,043	4,998	4,964	6,359
10.60.483.02.4102	LAGERS Retirement Program	3,593	3,672	3,970	4,178	4,662
10.60.483.02.4104	Workers Compensation	993	2,295	2,402	1,861	1,864
10.60.483.02.4105	Health Insurance	15,827	17,707	19,141	19,680	20,766
10.60.483.02.4106	Life Insurance	18	18	18	22	25
10.60.483.02.4107	Dental Insurance	605	617	621	624	655
10.60.483.02.4112	Vision Insurance	202	206	205	204	214
10.60.483.02.4116	Disability Insurance	49	49	49	51	54
10.60.483.04.5001	General Supplies	1,198	1,563	371	1,990	2,000
10.60.483.04.5004	Recreation Supplies	169	141	100	180	180
10.60.483.04.5099	Miscellaneous Supplies	3,159	3,129	660	3,000	3,000
10.60.483.06.5210	Training Travel	—	—	20	—	—
10.60.483.06.5249	Other Travel	—	—	—	—	—
10.60.483.06.5251	Registration Fees	98	263	188	160	160
10.60.483.08.5352	Senior Activities	—	—	—	—	—
10.60.483.08.5354	Meals On Wheels	—	—	—	—	—
10.60.483.08.5355	Senior Center Programs	—	—	—	—	—
10.60.483.08.5371	Advertising	—	—	121	300	300
10.60.483.08.5399	Miscellaneous Fees	454	734	367	400	400
10.60.483.14.5551	Equipment Maintenance	4,545	6,693	4,703	2,550	3,600
10.60.483.16.5715	Casualty Insurance	1,281	1,806	2,414	2,064	1,670
10.60.483.18.5601	Minor Equipment	777	864	89	2,700	700
10.60.483.38.5811	Membership Dues	—	—	—	40	—
10.60.483.38.5812	Clothing	370	100	—	350	300
10.60.483.38.5989	Misc. Other	500	166	—	340	340
TOTALS		\$ 100,828	\$ 114,828	\$ 110,575	\$ 113,181	\$ 130,374

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 man-made 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 FY2020, along with a brief look at historical staffing levels, are as follows:

Position Title	2018	2019	2020	2021	2022 Budget
Administrative Assistant	2	1	1	1	1
Assistant Public Works Director	—	—	—	—	1
Capital Projects Engineer	1	1	1	1	1
City Engineer	—	—	—	—	1
City Engineer/Assistant Public Works Director	1	1	1	1	—
Facilities Management Supervisor	1	1	1	1	1
Public Works Mechanic	1	1	1	1	1
Project Inspector	2	2	1	2	2
Public Works Crew Chief	2	2	2	2	—
Public Works Director	1	1	1	1	1
Public Works Maintenance Crew Manager	—	—	—	—	1
Public Works Maintenance Worker I	4	4	4	4	2
Public Works Maintenance Worker II	4	4	4	4	5
Public Works Maintenance Worker III	—	—	—	—	3
Public Works Operations Manager	1	1	1	—	—
Public Works Superintendent	1	1	1	1	—
Senior Project Inspector	—	—	—	—	—
Total	21	20	19	19	20

FY 2020 Goals and Objectives:

The Public Works Department's FY2020 goals and objectives were as follows:

1. Manage major transportation network improvements.

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

Update: Project is completed and in is use. Working with MoDOT to finalize and close out the contract.

Objective: Utilize pavement condition assessment information to prioritize future pavement management efforts..

Update: Data has been provided, working with the vendor to complete program training on how best to utilize the data for a developing a long term plan. Project was delayed due to no in-person training with COVID-19 issues.

Objective: Complete an update to the Transportation Master Plan in conjunction with the Comprehensive Plan update.

Update: Plan update is in process due to staffing changes.

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

Update: On-going.

Objective: Complete sidewalk and trail extensions on Liberty Drive and Mississippi Street.

Update: Project was put on hold due to COVID-19.

2. Manage major storm water network improvements.

Objective: Complete the construction of the Amesbury storm drainage improvement project.

Update: Project is under contract for construction and will be completed in spring of 2021.

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.

Update: On-going.

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

Update: On-going

4. Manage Major Capital Improvements Projects

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

Update: Project list is developed, and will be finalized into a multi-year plan. Needs include boiler replacements, glass atrium repair/replacement, air-conditioning condenser replacement for 2nd and 3rd floor, bathrooms remodeled, review ADA compliance, and generator upgraded.

Objective: Complete West Entrance to the City Hall Project and roof replacement in advance of solar panel installation.

Update: City Hall roof was replaced in 2020, and the solar project was delayed due to COVID.

Objective: Continue energy efficiency improvements.

Update: Roof at Public Works Maintenance facility was improved in preparation for solar panel installation.

FY 2021 Goals and Objectives:

The Public Works Department's FY2021 goals and objectives were as follows:

1. Manage major transportation network improvements.

Objective: Design and prepare bid documents for signalized intersection of South Withers Road and Holt intersection, obtaining approval for use of Congestion Mitigation Air Quality (CMAQ) federal funds for the project.

Update: Project environmental clearances and right-of-way plans were approved by MoDOT and the plans were progressed forward.

Objective: Utilize and update pavement condition assessment data to prioritize future pavement management, and update the software based on 2021 street preservation efforts. Provide optimal pavement management decisions.

Update: Utilized a combination of pavement rating, traffic counts, and maintenance needs to optimize the pavement resurfacing list for 2021 street preservation needs.

Objective: Complete an update to the Transportation Master Plan in conjunction with the Comprehensive Plan update.

Update: Worked on high priority future street needs list with input from planning, development needs. Comprehensive Plan was delayed due to COVID, and Transportation Master Plan are companion needs.

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

Update: Provided extensive work with outside utility companies seeking work in the City rights-of-way, especially fiber upgrades by internet and 5G network companies.

Objective: Complete sidewalk and trail extensions on Liberty Drive and Mississippi Street.

Update: Design consultant has been hired to develop alignments and construction cost estimates for sidewalks/trail along Liberty Drive and Mississippi Street.

2. Manage major storm water network improvements.

Objective: Complete the construction of the Amesbury storm drainage improvement project.

Update: Amesbury storm drainage was completed and funding reimbursement from the State has been finalized.

Objective: Address neighborhood storm drainage issues including the area of Preston Street and Skyline Drive, and other issues as they arise.

Update: Preston Street and Skyline Drive design and right-of-way acquisition was completed, and the construction contract was executed.

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.

Update: All projects were assigned a lead inspector and new inspectors were trained through the process, and weekly meeting were held with staff on updates and addressed training needs.

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

Update: Technical specifications were maintained and new technologies were tried with stripping material at school crossing on existing pavement, and decorative asphalt surface treatment at the roundabout at Conistor St. and College St.

4. Manage Major Capital Improvements Projects

Objective: Compile a 5-year plan addressing the capital improvements necessary at City Hall and Public Works Maintenance Facility.

Update: On-going. Working on ADA planning, window replacement, carpeting, and other needs.

Objective: Complete West Entrance to the City Hall Project.

Update: Progressive Design-Build contractor has been selected.

Objective: Replace the air conditioner condenser units for the 2nd and 3rd floor.

Update: Project were completed. New systems are working.

Objective: Develop a comprehensive plan on space and location for storage of city records, both paper and digital.

Update: Locations are still be worked on made an offer on one-site, but the final asking price was too high. Space needs were worked on but still in progress.

5. Maintain City Street Assets

Objective: Develop a short and long term strategic plan to address staffing and equipment needs to keep up with growth of the community and to provide the basic city services.

Update: Updated needs and long-term issues were presented at Council Retreat

FY2022 Goals and Objectives:

The Public Works Department's FY2022 goals and objectives include the following:

1. Manage major transportation network improvements.

Objective: Obtain right-of-way and start construction to signalized intersection of South Withers Road and Holt intersection, obtaining approval for use of Congestion Mitigation Air Quality (CMAQ) federal funds for the project

Objective: Consultant selection to start design and obtain environmental clearance for a future signal project at MO 291 and Blue Jay intersection, to be prepared to utilized federal funds in 2024.

2. Manage major storm water network improvements.

Objective: Finalize construction of Preston St. and Skyline Drive drainage project.

Objective: Determine solution to storm sewer issue at 999 Wyckwood Drive.

Objective: Participate in the regional update to stormwater design standards.

Objective: Maintain MS4 stormwater quality standard permit requirements.

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: Assist in preliminary and final plan review meetings, and review all plan submittals in a timely manner.

Objective: Assure development's infrastructure plans have an assigned lead inspector and are being constructed to City standards.

Objective: Streamline development plan review, public improvement permitting, and project inspection through implementation of SmartGov software.

4. Manage Major Capital Improvements Projects.

Objective: Renovate City Hall atrium and west entrance.

Objective: City Hall LED lighting upgrade including touchless light sensors.

Objective: Provide air purification systems to all City facilities to reduce airborne bacteria and virus.

Objective: Maintain City traffic signals through bi-annual preventative maintenance contract with third party contractor and implementation of Asset Essentials work order software.

Objective: Streamline management of capital improvement projects through implementation of Virtual PM project management software.

Objective: Finalize conceptual sidewalk design and cost estimates for Liberty Drive and Mississippi St sidewalk/trail projects.

Objective: Survey all City streets and provided an updated street rating program and evaluate the overall rating improvement since the last survey in 2019.

Objective: Develop a plan for bridge future bridge improvements and maintenance needs based on the biennial bridge inspection report from December 2021.

5. Maintain City Street Assets.

Objective: Bid and construct a mill and overlay street preservation project. Bid the associate ADA corner, curbs and sidewalk repairs in a separate contract.

Objective: Repair City owned sidewalk to meet ADA requirements in a cost-effective manner.

Objective: Provide street maintenance through patching, crack sealing, and storm drainage repairs, and right-of-way mowing.

Objective: Maintain all of the street signs and traffic control devices.

Objective: Maintain the equipment necessary for street maintenance and winter operations.

YEAR 2022 BUDGET DETAIL
ENGINEERING

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.70.201.02.4001	Salaries	\$ 239,954	\$ 243,590	\$ 222,518	\$ 276,443	\$ 311,563
10.70.201.02.4002	Part-time	—	11,112	288	7,892	14,563
10.70.201.02.4004	Overtime	4,313	12,648	7,589	4,824	5,150
10.70.201.02.4018	Health Savings Account	5,734	6,284	5,575	4,480	5,971
10.70.201.02.4101	Social Security	17,583	19,342	16,832	22,016	25,799
10.70.201.02.4102	LAGERS Retirement Program	25,687	25,792	18,401	29,507	35,173
10.70.201.02.4104	Workers Compensation	5,585	7,045	8,198	8,348	8,700
10.70.201.02.4105	Health Insurance	42,242	46,528	38,023	66,437	78,079
10.70.201.02.4106	Life Insurance	54	54	56	75	94
10.70.201.02.4107	Dental Insurance	2,058	2,056	1,735	2,098	2,411
10.70.201.02.4112	Vision Insurance	371	368	272	554	654
10.70.201.02.4116	Disability Insurance	97	97	105	125	145
10.70.201.04.5001	General Supplies	2,896	2,593	3,838	3,000	3,000
10.70.201.04.5110	Copier Lease & Usage	886	1,131	1,147	1,700	1,700
10.70.201.06.5210	Training Travel	918	568	—	1,000	2,500
10.70.201.06.5251	Registration Fees	3,983	1,504	330	2,000	3,500
10.70.201.08.5322	Engineering Studies	—	—	—	—	5,000
10.70.201.08.5371	Advertising	—	—	325	—	400
10.70.201.08.5399	Miscellaneous Fees	7,980	10,029	7,200	7,500	7,200
10.70.201.12.5453	Mobile Phones	2,097	3,293	2,693	—	—
10.70.201.14.5521	Vehicle Fuel	5,376	5,349	4,674	4,000	4,000
10.70.201.14.5541	Vehicle Maintenance	556	2,398	450	—	3,500
10.70.201.14.5544	Storm Water Improvements	—	8,311	—	—	—
10.70.201.14.5556	Street/Traffic Lights	36,618	74,741	2,113	50,000	50,000
10.70.201.16.5715	Casualty	6,823	7,766	8,297	7,005	6,190
10.70.201.18.5601	Minor Equipment	2,223	—	—	3,000	3,000
10.70.201.38.5803	Meeting Expense	204	44	44	—	200
10.70.201.38.5810	Publications	684	—	—	—	500
10.70.201.38.5811	Membership Dues	1,559	1,263	900	1,500	1,500
10.70.201.38.5812	Clothing Expense	440	567	392	700	700
10.70.201.38.5989	Miscellaneous Expenses	202	518	490	500	500
TOTALS		<u>\$ 417,123</u>	<u>\$ 494,990</u>	<u>\$ 352,483</u>	<u>\$ 504,704</u>	<u>\$ 581,692</u>

YEAR 2022 BUDGET DETAIL
BUILDING MAINTENANCE

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.70.221.02.4001	Salaries	\$ 47,789	\$ 49,199	\$ 58,880	\$ 64,815	\$ 68,161
10.70.221.02.4004	Overtime	2,360	2,907	1,386	3,904	3,090
10.70.221.02.4015	Opt Out (Health Ins)	—	—	—	—	—
10.70.221.02.4018	Health Savings Account	1,680	1,331	1,463	1,190	720
10.70.221.02.4101	Social Security	3,734	3,825	4,406	5,114	5,506
10.70.221.02.4102	LAGERS Retirement Program	5,282	5,252	5,739	7,322	7,845
10.70.221.02.4104	Workers Compensation	2,220	2,967	3,343	3,364	4,023
10.70.221.02.4105	Health Insurance	5,764	6,371	7,635	20,376	23,082
10.70.221.02.4106	Life Insurance	18	18	18	22	25
10.70.221.02.4107	Dental Insurance	425	433	448	624	655
10.70.221.02.4112	Vision Insurance	80	82	76	—	—
10.70.221.02.4116	Disability Insurance	49	49	45	27	54
10.70.221.04.5001	General Supplies	—	11	23	250	250
10.70.221.04.5008	Maintenance Supplies	60	2	—	—	—
10.70.221.06.5251	Registration Fees	—	90	—	90	—
10.70.221.08.5381	Refuse Collection Fees	—	—	21,600	10,800	—
10.70.221.08.5397	Contract Labor	22,241	19,968	19,968	24,500	29,500
10.70.221.08.5399	Miscellaneous Fees	—	—	—	500	500
10.70.221.12.5401	Electric	84,958	69,000	61,501	83,000	83,000
10.70.221.12.5402	Energy Efficiency Upgrade	—	—	—	—	—
10.70.221.12.5421	Natural Gas	12,349	11,304	9,300	12,000	12,000
10.70.221.12.5453	Mobile Phones	—	—	521	—	—
10.70.221.14.5571	Building Maintenance	—	—	1,692	—	—
10.70.221.14.5572	Facilities Maintenance	57,493	97,982	36,416	140,850	125,000
10.70.221.14.5576	City Hall Maintenance	—	—	—	18	—
10.70.221.16.5711	Property Insurance	13,552	11,074	10,996	12,592	14,879
10.70.221.16.5715	Casualty Insurance	1,281	1,806	2,414	2,064	1,670
10.70.221.18.5601	Minor Equipment	70	—	—	—	1,000
10.70.221.24.6001	Principal-MDNR	5,413	—	—	—	—
10.70.221.24.6011	Interest-MDNR	130	—	—	—	—
10.70.221.38.5812	Clothing Expense	450	16	157	1,000	1,000
10.70.221.38.5989	Miscellaneous Expense	14,400	15,098	1,800	—	15,855
TOTALS		\$ 281,798	\$ 298,783	\$ 249,827	\$ 394,422	\$ 397,815

YEAR 2022 BUDGET DETAIL
STREET MAINTENANCE

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.70.225.02.4001	Salaries	\$ 508,207	\$ 554,120	\$ 566,176	\$ 490,867	\$ 533,574
10.70.225.02.4002	Part-Time	—	—	288	50	—
10.70.225.02.4004	Overtime	24,957	62,365	31,889	42,249	47,000
10.70.225.02.4015	Opt Out (Health Ins)	5,090	3,819	6,596	6,984	6,984
10.70.225.02.4018	Health Savings Account	11,486	13,765	15,389	16,044	13,350
10.70.225.02.4101	Social Security	39,475	45,922	45,095	41,453	45,969
10.70.225.02.4102	LAGERS Retirement Program	56,066	57,109	61,414	56,797	65,499
10.70.225.02.4104	Workers Compensation	49,443	60,286	63,776	50,859	50,345
10.70.225.02.4105	Health Insurance	123,094	147,541	137,394	121,869	129,735
10.70.225.02.4106	Life Insurance	215	220	175	179	200
10.70.225.02.4107	Dental Insurance	5,098	5,904	5,665	4,885	5,218
10.70.225.02.4112	Vision Insurance	1,387	1,528	1,376	1,182	1,252
10.70.225.02.4116	Disability Insurance	493	543	428	417	432
10.70.225.04.5001	General Supplies	17,844	17,277	23,504	20,000	20,000
10.70.225.04.5009	Maintenance Materials	77	183	—	—	—
10.70.225.06.5251	Registration Fees	198	—	—	—	500
10.70.225.04.5099	Miscellaneous Fees	—	135	135	—	—
10.70.225.08.5397	Contract Labor	4,460	14,536	5,775	1,225	—
10.70.225.08.5399	Miscellaneous Fees	2,752	581	178	4,000	4,000
10.70.225.12.5401	Electric	9,619	8,377	8,107	10,500	10,500
10.70.225.12.5405	Electric - Street Lights	618,565	681,677	691,381	723,884	723,884
10.70.225.12.5406	Electric - Traffic Signals	11,048	14,964	22,563	18,849	18,849
10.70.225.12.5421	Natural Gas	5,842	5,839	4,708	5,800	5,800
10.70.225.12.5453	Mobile Phones	3,670	3,663	8,105	—	—
10.70.225.14.5521	Vehicle Fuel	40,244	52,482	36,270	42,500	42,500
10.70.225.14.5541	Vehicle Maintenance	109,803	118,946	77,486	77,000	77,000
10.70.225.14.5551	Office Equipment Maintenance	187	20	150	500	500
10.70.225.14.5559	Misc Equipment Maintenance	30	203	41	—	—
10.70.225.14.5571	Building Maintenance	13,145	15,121	28,810	25,000	45,000
10.70.225.14.5574	Tree Maintenance	—	—	1,850	—	—
10.70.225.15.5632	Salt - Snow Removal	82,622	91,075	76,231	81,000	81,000
10.70.225.15.5633	Chemicals - Snow Removal	11,109	21,758	—	14,000	14,000
10.70.225.15.5634	Supplies-Snow Removal	315	14,500	14,267	8,000	8,000
10.70.225.15.5641	Paint - Street Marking	123	—	—	—	—
10.70.225.15.5663	Chemicals - Storm Drainage	—	—	5,574	—	—
10.70.225.16.5711	Property Insurance	8,879	8,344	9,304	16,486	26,587
10.70.225.16.5715	Casualty Insurance	25,192	29,152	32,462	25,006	19,250
10.70.225.18.5601	Minor Equipment	342	—	4,705	2,500	2,500
10.70.225.18.5611	Equipment Rental	—	—	—	2,500	2,500
10.70.225.38.5812	Clothing Expense	4,850	5,134	4,937	5,750	5,750
10.70.225.38.5813	Protective Clothing	3,457	3,140	2,584	4,025	4,025
10.70.225.38.5989	Miscellaneous Expense	27	47,415	2,483	6,909	6,909
TOTALS		\$1,799,408	\$2,107,645	\$1,997,268	\$1,929,269	\$2,018,612

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 neighborhood grants; 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 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.

- 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. Staff works with community businesses and other City departments to issue Temporary Use Permits for events such as Fun Runs, parking lot or sidewalk sales, and block parties. Staff issues approximately 40 TUPs annually.

- 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 FY2022, along with a brief look at historical staffing levels, are as follows:

Position Title	2018	2019	2020	2021	2022 Budget
Administrative Assistant	1	1	1	1	1
Building Inspector	1	1	1	2	2
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	—	—	—	—	—
Planning & Development Director	1	1	1	1	1
Senior Building Inspector	1	1	1	—	—
Total	8	8	8	8	8

FY2020 Goals and Objectives:

The Planning & Development Department's FY2020 goals and objectives were as follows:

1. Update the City's comprehensive plan.

Objective: Submit the RFP, hire the consultants, and begin the public meetings associated with the Comprehensive Plan update.

Update: The Comprehensive Plan update was budgeted for in the 2020 budget. Staff wrote and published the RFP at the first of the year. Due to the pandemic, the time was not right for a process with extensive public meetings and outreach, so the plan update is currently on hold.

2. Work with absentee/ vacant property owners to improve conditions.

Objective: Have nuisance staff and preservation staff work together on the vacant properties in the Historic District and elsewhere to have the homes repaired before they become too damaged for renovation. Utilize the minimum property maintenance code and cite owners to court as needed if not responsive.

Update: Significant progress has been made over the past year with 4 homes improved and 2 in progress or with a plan for improvements, all within the historic district. This will continue to be a priority for staff in 2021.

3. Develop a Preservation Plan for the City of Liberty.

Objective: Hire a consultant to assist staff and the Historic District Review Commission in the creation of a Preservation Plan for the city.

Update: Heritage Strategies began work in February 2020 and worked closely with Preservation Staff through the fall to develop a preservation plan for the City. The draft plan was completed in the fall of 2020 and was presented to HDRC, the Planning Commission and the City Council. It is currently posted on the City's website for public comment. This plan will be considered for adoption by the City Council at the March 22, 2021 meeting. The plan has a matrix outlining recommendations. The majority of the recommendations will require consideration by HDRC and City Council before they are implemented.

4. Adopt the 2018 International Building Codes.

Objective: Purchase the 2018 IBC Code books, adopt the 2018 Codes, and begin reviewing plans under the 2018 IBC and other code manuals.

Update: The 2018 Code books were purchased and plan review staff and inspectors spent much of the pandemic lockdown reviewing the new code and viewing webinars on the changes to the code. The Building Official worked on a task force with other KC Metro officials and the HBA prior to the adoption of the 2018 International Codes by the Liberty City Council. Staff has begun reviewing plans under this set of codes.

5. Continue to grow the City's Art Program.

Objective: Secure funding and locations for all 12 sculptures in the Rotating Sculpture Program, which shows sculptures in the Historic Downtown area for one year. Purchase at least one sculpture from the program to be placed on permanent display in the City. Encourage community partners to purchase or host art in the City.

Update: Due to the budget cuts in 2020 related to the pandemic, there was not enough funding for twelve sculptures. In an effort to keep the rotating sculptures in place throughout the year, staff negotiated extended contracts with seven of the artists. One sculpture titled "Prairie Ship" was purchased in 2020 adding to our permanent collection, it will remain in its current location on Missouri Street between the County and City buildings until this fall when it will be moved to its permanent location in Stocksdale Park. Community partners were encouraged to purchase or host art in the City although it was difficult due to the effect that the pandemic had on budgets and group gatherings.

FY2021 Goals and Objectives:

The Planning and Development Department's FY2021 goals and objectives were as follows:

1. Update the City's Comprehensive Plan.

Objective: Submit the RFP, hire the consultants, and (once people feel safe to hold large meetings) begin the public meetings associated with the Comprehensive Plan update.

Update: Staff is consulting with other communities regarding public engagement strategies during COVID related restrictions. Once staff has determined a strategy that will allow the broadest public engagement during the pandemic, consultant selection and public meetings will begin.

2. Increase the awareness and utilization of the Art Grants.

Objective: Staff will reach out to Artists and art partners to discuss the grant opportunities. By increasing awareness of the grants we will have more impactful and highly visible projects.

Update: Staff has printed handouts detailing the grant opportunities to help create awareness. Handouts were placed in the City Hall atrium and handed out to each exhibiting artists. They were also given to our art partners for distribution; HDLI, the Corbin Theatre, the Liberty Library, and William Jewell College art gallery. Grants have been awarded to Clay County African American Legacy for a sculpture installation at Garrison School and to hire artists to perform at the Juneteenth celebration.

3. Work with nuisance property owners that need assistance bringing their properties into compliance, connecting them with non-profit organizations that can help.

Objective: Staff will communicate the needs of the community to non-profit organizations that are equipped to assist property owners resulting in more properties in compliance.

Update: Staff has accomplished this by working with non-profit groups such as Rebuilding Together Kansas City and Liberty-area church groups, connecting them with property owners in need, resulting in multiple properties being brought into compliance.

4. Implement a new review and permitting system.

Objective: Work with IT staff to implement SmartGov (a permitting system) to replace the old EnerGov system.

Update: Staff is currently working on our SmartGov "permitting workbook," which provides the SmartGov team with all of our permit requirements (i.e. documentation, construction details, fees, inspections required, etc.). In addition, staff has uploaded all of our current input and output documents, such as form letters, to the department's share drive to give to the SmartGov team for implementation purposes. Staff expects to meet with our SmartGov consultant in September 2021 for training on the new system.

5. To take advantage of all training opportunities available related to the International Building Codes.

Objective: Assist plan review staff and building inspectors in finding training on the 2018 International Building Codes. Look for online training and webinars.

Update: The City of Liberty adopted the 2018 International Building Codes in February, 2021. The City inspection staff has been taking online training through the International Code Council and continues to participate in our local ICC Chapter training virtually. We will strive to continue to take advantage of future virtual training that becomes available.

FY2022 Goals and Objectives:

The Planning and Development Department's FY2022 goals and objectives include the following:

1. Update the City's comprehensive plan.

Objective: Submit the RFP, hire the consultants, and (once people feel safe to hold large meetings) begin the public meetings associated with the Comprehensive Plan update.

2. Be prepared for the new permitting system, SmartGov, which will go live at the beginning of 2022.

Objective: Staff will need to educate the public on the new permitting system, how it operates, and how it benefits our operations overall. To do so, staff will need to provide sufficient notice and helpful resources to citizens, businesses, and contractors that will aid them in using SmartGov online.

3. Develop an implementation strategy for the Preservation Plan.

Objective: Engage the Historic District Review Commission and the public to determine the priorities (short and long term) for implementation of the Preservation Plan.

4. Explore the possibility of establishing and funding an Art Endowment fund to sustain the maintenance and other expenses related to the City's permanent art collection.

Objective: Research other public art programs to specifically learn about commission percentages and funding mechanisms.

5. Work closely with rental property owners on nuisance issues.

Objective: Develop a rental database with email and phone contact so communication with the owner is faster resulting in nuisance issues being resolved in a timely manner.

YEAR 2022 BUDGET DETAIL
PLANNING & COMMUNITY DEVELOPMENT

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.80.151.02.4001	Salaries	\$ 344,041	\$ 337,831	\$ 348,594	\$ 348,097	\$ 366,061
10.80.151.02.4004	Overtime	—	—	—	—	—
10.80.151.02.4018	Health Savings Account	5,695	8,433	9,953	8,760	10,165
10.80.151.02.4101	Social Security	25,691	24,999	25,429	26,678	28,781
10.80.151.02.4102	LAGERS Retirement Program	32,301	34,121	35,757	36,212	41,009
10.80.151.02.4104	Workers Compensation	3,112	3,725	3,847	3,629	3,629
10.80.151.02.4105	Health Insurance	47,004	63,411	76,268	68,940	71,826
10.80.151.02.4106	Life Insurance	72	81	66	110	125
10.80.151.02.4107	Dental Insurance	2,664	2,807	2,832	2,736	2,873
10.80.151.02.4112	Vision Insurance	607	633	598	516	541
10.80.151.02.4116	Disability Insurance	146	146	154	205	216
10.80.151.04.5001	General Supplies	972	1,555	1,898	2,400	2,400
10.80.151.04.5110	Copier Lease	824	1,131	1,147	5,500	5,500
10.80.151.04.5120	Outside Printing	407	363	557	300	300
10.80.151.06.5210	Training Travel	1,412	3,157	—	—	6,000
10.80.151.06.5251	Registration Fees	1,173	1,470	150	—	3,200
10.80.151.08.5361	Recording Fees	1,043	510	730	1,500	1,500
10.80.151.08.5379	Legal Ads	267	281	594	800	800
10.80.151.14.5521	Vehicle Fuel	142	156	75	200	450
10.80.151.14.5541	Vehicle Maintenance	1,105	1,549	1,207	1,000	1,000
10.80.151.16.5711	Property Insurance	13	27	26	77	136
10.80.151.16.5715	Casualty Insurance	7,923	9,763	12,068	10,321	8,370
10.80.151.38.5803	Meeting Expense	198	191	108	200	600
10.80.151.38.5808	Postage	—	—	—	50	50
10.80.151.38.5810	Publications	591	687	450	659	400
10.80.151.38.5811	Membership Dues	811	911	775	900	900
TOTALS		<u>\$ 478,213</u>	<u>\$ 497,941</u>	<u>\$ 523,282</u>	<u>\$ 519,790</u>	<u>\$ 556,832</u>

YEAR 2022 BUDGET DETAIL
BUILDING AND CODES

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.80.153.02.4001	Salaries	\$ 173,389	\$ 177,738	\$ 169,812	\$ 175,376	\$ 183,254
10.80.153.02.4002	Part-time	16,343	18,289	17,304	18,054	18,210
10.80.153.02.4018	Health Savings Account	3,174	3,179	3,005	6,264	7,656
10.80.153.02.4101	Social Security	13,940	14,497	13,872	14,786	15,998
10.80.153.02.4102	LAGERS Retirement Program	18,045	17,878	17,005	18,935	20,809
10.80.153.02.4104	Workers Compensation	9,413	11,979	12,796	11,900	12,119
10.80.153.02.4105	Health Insurance	28,854	31,939	37,610	47,316	48,942
10.80.153.02.4106	Life Insurance	54	54	48	66	75
10.80.153.02.4107	Dental Insurance	1,454	1,482	1,422	1,680	1,764
10.80.153.02.4112	Vision Insurance	363	370	393	492	516
10.80.153.02.4116	Disability Insurance	97	97	118	154	162
10.80.153.04.5001	General Supplies	1,277	964	1,224	1,120	1,300
10.80.153.04.5018	Small Tools	38	—	41	24	—
10.80.153.04.5120	Outside Printing	—	—	62	200	100
10.80.153.06.5210	Training Travel	352	52	138	69	—
10.80.153.06.5251	Registration Fees	929	344	214	500	500
10.80.153.08.5399	Miscellaneous Fees	—	—	550	—	—
10.80.153.14.5521	Vehicle Fuel	4,389	4,066	3,239	6,500	6,500
10.80.153.14.5541	Vehicle Maintenance	974	2,954	1,095	2,100	2,100
10.80.153.16.5711	Property Insurance	58	117	114	335	585
10.80.153.16.5715	Casualty Insurance	5,741	6,336	5,974	4,926	5,020
10.80.153.18.5601	Minor Equipment	300	70	—	300	300
10.80.153.36.7101	Vehicles	—	—	—	—	60,000
10.80.153.38.5803	Meeting Expense	43	—	—	—	150
10.80.153.38.5810	Publications	91	4,575	—	100	100
10.80.153.38.5811	Membership Dues	60	—	60	400	400
10.80.153.38.5812	Clothing Expense	—	328	198	300	300
10.80.153.38.5832	Safety Equipment	200	192	—	300	300
10.80.153.38.5989	Miscellaneous Expenses	—	—	—	—	—
TOTALS		<u>\$ 279,579</u>	<u>\$ 297,500</u>	<u>\$ 286,291</u>	<u>\$ 312,197</u>	<u>\$ 387,160</u>

Technology & Logistics 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 Technology & Logistics Department focus on technology assisted service delivery, project management, security, risk mitigation and customer service while maintaining openness, honesty, and integrity. Technology & Logistics staff realizes solutions are dependent upon the customer's specific needs. The Technology & Logistics 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 Technology & Logistics Department provides a variety of professional information technology and communications services and cyber security services to all City departments. The goal of the Technology & Logistics 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. Services includes, but not limited to: 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 Technology & Logistics Department's proposed staffing levels for FY2021, along with a brief look at historical staffing levels, are as follows:

Position Title	2018	2019	2020	2021	2022 Budget
GIS Specialist I	1	—	—	—	—
GIS Specialist II	—	1	—	—	—
GIS Specialist III	1	1	—	—	—
GIS Manager	—	—	2	2	2
Information Technology Services Director	1	1	1	1	1
Information Security Officer	1	1	—	—	—
Information Systems Specialist I	2	2	2	2	1
Information Systems Specialist II	1	1	1	1	2
Information Systems Specialist III	1	1	—	—	—
Information Systems Analyst I	—	—	1	1	—
Information Systems Analyst II	—	—	1	1	—
Information Systems Analyst III	—	—	1	1	—
Operations Manager - Tech & Logistics	—	—	0.5	0.5	0.5
Payroll Specialist	—	—	—	—	1
Senior Information System Specialist	1	1	—	1	—
Systems Administrator II	—	—	—	—	2
Total	9	9	9.5	10.5	9.5

FY2020 Goals and Objectives:

The Information Technology Services Department's FY2020 goals and objectives were as follows:

1. Network Refresh

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 for 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.

Update: With regards to physical network switches and security devices roughly 2/3rds of the network refresh is complete. 2021 will focus heavily on the Wireless infrastructure.

2. Energov Upgrade/Replacement

Objective: Upgraded outdated Energov application/services and transition to modern, more robust cloud Energov solution. Or, replace Energov with an alternative solution.

Update: City staff have selected a replacement after several demonstrations and meetings. The City will be working transitioning to SmartGov, a modern and much more efficient solution to permitting, licensing, code

enforcement, inspections, etc. The plan is to have this approved by Council in Q1 of 2021 with implementation beginning Q2.

3. Email Encryption/Secure Sending

Objective: Several city staff (HR, PD Records, Courts, IT, Admin staff, etc) require the ability to send emails/docs securely via encryption and receiver authentication. Sending sensitive information in plain text is not a secure method. Looking to implement a solution called Virtru to handle encryption as well as Data Loss Prevention (DLP)

Update: Virtru has been configured and deployed to users most in need of email encryption. Virtue has been used consistently and successfully since deployment. 2021 will include a focus to more email encryption automation and configuration.

4. Email Security Improvements

Objective: Following up to our transition from antiquated on premise email application to the cloud (G Suite), this is also an appropriate time to re-evaluate our email security. Cloud based email is protected in a different manner than on premise. Will be looking to change and improve our email security going forward.

Update: The City has configured and deployed two additional email security services; Avanan and FortiMail. Each scrutinize mail flow in different ways and complement one another. While still fairly new, the systems have already detected and prevented many phishing attempts. Further configuration of both services will continue in 2021.

5. Wireless Refresh

Objective: Planning began in 2019 but should be completed in 2020. Our city wide wireless control is in dire need to be replaced to prevent interruption to services. This upgrade will also require replacement of city APs (access points) as well.

Update: Unforeseen circumstances led to this project being postponed until 2021. However, hardware and professional services are expected to be procured by end of Q1 2021. The wireless refresh project should begin early Q2 and be completed by the end of Q2 or Q3.

6. Sports Complex Fiber/Networking Improvements

Objective: Continued from 2018. Connectivity at the Sports Complex has been an issue for some time. Fiber will be built out from the admin building to each concessions building to provide more reliable networking. This will also include a refresh of switches and other networking infrastructure.

Update: This project has been completed in entirety. No issues to report and the changes have resulted in a vast improvement in the Sports Complex networking services.

7. Digital Council Packets

Objective: Until now, council packets have only ever been distributed as paper copies. In 2020, we will be looking to implement a digital council packet solution for ease of use, flexibility, and efficiency reasons.

Update: This project had been postponed due to unforeseen circumstances and prioritization other critical projects. Further planning on this project will begin in late 2021

8. WaterSmart

Objective: Continued from 2019. In tandem with the AMI project, upgrading/replacing our water billing system has become a priority. WaterSmart will upgrade billing options, provide better insight to usage, and improve efficiency and ease of use for customers and staff.

Update: WaterSmart has successfully been deployed and is currently in use by the public and City staff.

9. IT Pipes Upgrade

Objective: IT Pipes is currently an on-premise outdated solution. Beginning in late 2019 and continuing in 2020, IT Pipes will be upgraded and also transitioned to the cloud.

Update: IT Pipes has successfully been deployed and in use by Utilities staff.

10. Fiber Ring reconfiguration

Objective: As part of the Animal Shelter project, fiber services had to be relocated to the new shelter from the old. This requires a restructure of our city wide fiber ring. Additionally, the new Parks Maintenance building will also require a fiber cut and re-splice upon completion.

Update: Fiber ring configuration with the addition of the new Animal Shelter and Parks Maintenance building has been completed.

11. AMI Integration

Objective: Continued from 2019 - Assist with the Implementation of the Automatic Meter Infrastructure to compliment the Utilities AMI replacement project.

Update: AMI meters have been mostly completed to this point. Utilities and the water billing department has led the way on this project. This project ran in tandem with WaterSmart.

FY2021 Goals and Objectives:

The Technology & Logistics Department's FY2021 goals and objectives were as follows:

1. SmartGov

Objective: Replace the City's current Energov platform with SmartGov. This system will facilitate the City's permitting, licensing, code enforcement, and inspection needs. It will offer significant improvements to workflow, insight, and operations for City staff as well as the public.

Update: This project is still underway and in the configuration/implementation stages. Expectation is to be completed by Spring 2022.

2. Camera Systems

Objective: The Technology & Logistics Department is looking at a few options to upgrade and improve our security camera infrastructure. There are plans to upgrade/replace servers in need. However, staff is also vetting potential camera system alternatives to aid in functionality and convenience.

Update: After vetting potential alternatives, staff have decided to continue with our current cameras and applications. We will continue to vet possible replacements and upgrades periodically. Staff has, however, continued to offload servers/storage to individual locations as opposed to central storage. This has improved speed, lowered cost, and improved efficiency.

3. Data Center Storage Refresh

Objective: Technology & Logistics staff will be looking at options to replace our current data center storage solution. The current system is very robust, but also requires significant and costly maintenance. Contracts will evaluate our needs and assist with a rebuild that is more efficient and appropriate for our organization. The end goal is simplicity and cost savings while still maintaining required functionality and reliability.

Update: Staff chose Dell VxRail to replace our current HPE 3 Par system. This project went underway in November of 2021 and will most likely run through the end of 2021 and potentially into Q1 of 2022.

4. Central Square CAD/RMS

Objective: The City has procured a new Public Safety CAD and RMS system. Although, this solution does much more than CAD and RMS, the primary objective was to replace our current Logisys solution which had become unstable and no longer met the required functionality for public safety services. The Central Square

Pro Suite project kicked off in Feb of 2021, but is estimated to take all of 2021 and potentially early 2022 to complete.

Update: This project is currently in configuration, testing, and implementation phases. The timeline is still intact with goals of “going live” by the end of 2021. However, there will be additional data migration and minor work left to be completed post go-live.

5. Microsoft Office/Google Workspace Docs

Objective: The City’s current version of MS Office is now out of date and no longer supported. Staff began working to procure a current version for deployment. Additionally, the City has now been on Google Workspace (formerly known as G Suite) for over a year. Staff have been working on designs, configuration, and deployment options to allow City staff access to Google’s office suite. There are several considerations for this project so it is unclear if this will be a 2021 or 2022 project at this time. However, discussions and planning will begin 2021. Google’s office suite will not replace the need for MS Office for a limited amount of staff.

Update: The upgrade of MS Office was completed in Q3 of 2021. Future rollout of Google Workspace is in planning and configuration stages.

6. Cisco ISE and DNA Center

Objective: To complement and secure out new wireless infrastructure, Technology & Logistics staff will be implemented Cisco ISE (Identity Services Engine) and DNA (Digital Network Architect). While independent projects, both were work fairly parallel to one another to best support the wireless infrastructure replacement as efficiently as possible. Both platforms will also improve security, access, network profiling, and authentication to the City network.

Update: Cisco ISE and DNA Center have been implemented and are in use. There will be ongoing additions and configurations to be made to enhance its functionality. But, at this time, the original goal of this project has been completed.

7. Singlewire Fusion

Objective: Fusion is a necessary upgrade to our current Informacast system which is responsible for desk phone and intercom paging, 911 alerts, and panic button/lock down alerting. Informacast is nearing end of life and Fusion is the next-in-line upgrade. Beyond current support and maintenance, Fusion also includes many functionality enhancements and manageability.

Update: This project has been completed as of early 2021.

8. VoIP Upgrade and Server Replacements

Objective: 2021 marks another notch in the VoIP refresh cycle. Options to move from a physical UCS server to a virtual environment are being considered. This project will also include upgrades to software for CUCM, Unity, and UCCX.

Update: Hardware has been purchased for this migration, but project implementation is scheduled for Q1 or Q2 of 2022.

FY2022 Goals and Objectives:

The Technology & Logistics Department's FY2022 goals and objectives include the following:

1. Council Chambers Broadcasting and Recording System Replacement

Objective: The current recording and broadcasting system in the Council Chambers for public meetings became inoperable in 2021. Due to remote meetings, council meetings and other public meetings were held virtually. In late 2021, council approved the project to replace and upgrade the recording and broadcasting system to suit future needs. This project is expected to begin potentially in December of 2021, but will a primary focus in early 2022.

2. VoIP Upgrade and Server Replacements

Objective: 2021 marks another notch in the VoIP refresh cycle. Options to move from a physical UCS server to a virtual environment are being considered. This project will also include upgrades to software for CUCM, Unity, and UCCX.

Hardware has been purchased for this migration, but project implementation is scheduled for Q1 or Q2 of 2022.

3. Arctic Wolf Managed Security Service

Objective: To facilitate improved security measures, both proactive and reactive, staff has selected Arctic Wolf Managed Security to assist with monitoring, response, remediation, and recovery. Project kickoff will be November 2021.

4. Payroll Application Upgrades

Objective: IT staff will be assisting Finance and Payroll with an upgrade and migration from On-Premise to SaaS payroll system to improve functionality and maintenance. This project is currently in discussions with plans for 2022 implementation.

5. HRMS and Onboarding Application

Objective: IT staff along with HR, Admin, and Finance departments will be working towards employee recruitment, onboarding, and management through a new SaaS solution. Discussions are ongoing with plans to implement in 2022.

6. Security/Log Event Manager (SEM/LEM)

Objective: The City's previous SEM vendor is no longer an option moving forward. Tech staff are vetting replacements systems with intentions of choosing and implementing one in 2022.

YEAR 2022 BUDGET DETAIL
INFORMATION TECHNOLOGY SERVICES

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.90.132.02.4001	Salaries	\$ 577,024	\$ 524,376	\$ 516,218	\$ 531,477	\$ 557,306
10.90.132.02.4004	Overtime	11,197	12,247	10,912	12,801	17,000
10.90.132.02.4015	Opt Out (Health Insurance)	—	129	1,649	1,746	1,747
10.90.132.02.4018	Health Savings Account	9,108	6,570	6,282	7,302	7,076
10.90.132.02.4101	Social Security	43,144	37,110	38,838	41,256	44,609
10.90.132.02.4102	LAGERS Retirement Program	57,122	44,044	50,747	58,221	63,561
10.90.132.02.4104	Workers Compensation	1,294	1,501	1,658	1,383	1,179
10.90.132.02.4105	Health Insurance	105,045	103,744	112,692	117,400	124,605
10.90.132.02.4106	Life Insurance	108	94	93	111	130
10.90.132.02.4107	Dental Insurance	3,943	3,503	3,675	3,761	4,024
10.90.132.02.4112	Vision Insurance	930	971	1,108	1,143	1,200
10.90.132.02.4116	Disability Insurance	246	248	290	303	319
10.90.132.04.5001	General Supplies	2,049	1,824	1,679	2,000	2,500
10.90.132.06.5210	Training Travel	7,484	5,627	1,100	4,000	10,000
10.90.132.06.5251	Registration Fees	25,887	21,766	28,953	25,000	25,000
10.90.132.06.5259	Other Training	1,292	175	429	1,000	1,000
10.90.132.08.5301	Computer Programming	—	—	—	—	5,000
10.90.132.08.5304	Internet Service Fees	74,754	78,970	96,666	130,998	154,000
10.90.132.08.5311	Legal Fees	—	—	528	—	1,000
10.90.132.08.5397	Contract Labor	120	25,765	81,791	82,000	90,000
10.90.132.08.5399	Miscellaneous Fees	—	—	—	500	33,500
10.90.132.12.5451	Telephone Expense	2,285	3,073	—	2,000	2,000
10.90.132.12.5453	Mobile Phones	60,564	52,557	23,795	68,000	72,000
10.90.132.12.5455	Telecommunication Circuits	124,849	115,749	122,764	133,000	144,000
10.90.132.14.5521	Vehicle Fuel	365	166	184	300	400
10.90.132.14.5541	Vehicle Maintenance	458	549	116	800	1,000
10.90.132.14.5551	Office Equipment Maint	9,495	1,050	1,352	6,000	13,000
10.90.132.14.5552	Radio Maintenance	1,073	967	582	1,000	1,000
10.90.132.14.5554	Facilities Security Maint	3,540	228	9,370	10,000	10,000
10.90.132.14.5555	Computer Maintenance	42,383	53,171	23,579	23,000	149,000
10.90.132.14.5586	Telephone System Maint	34,322	38,249	9,341	45,000	52,000
10.90.132.14.5591	Software Maintenance	381,372	437,079	353,620	474,800	449,800
10.90.132.16.5711	Property Insurance	3,261	3,058	2,445	2,081	2,395
10.90.132.16.5715	Casualty Insurance	8,501	12,123	16,949	19,820	11,630
10.90.132.18.5601	Minor Equipment	12,196	12,484	8,843	17,000	9,500
10.90.132.18.5603	Minor Software	25,456	23,762	37,608	12,000	10,000
10.90.132.18.5605	Minor Computer Equipment	92,278	59,826	79,976	—	146,000
10.90.132.18.5608	Equipment Maintenance	—	—	92,300	135,200	20,000
10.90.132.18.5613	Minor Capital Equipment	—	—	9,452	96,600	10,000
10.90.132.18.5614	Facilities Security Equipment	5,891	7,395	8,929	13,000	20,000
10.90.132.20.5210	Training Travel	—	599	—	—	—
10.90.132.20.5259	Other Training	—	—	—	—	—
10.90.132.20.5261	Data Development	12,179	2,500	424	5,000	4,000
10.90.132.24.6001	Lease Principal	367,975	452,904	254,788	384,788	350,000
10.90.132.24.6003	Lease Principal	—	—	102,284	97,027	100,006
10.90.132.24.6011	Lease Interest	20,363	33,969	39,509	39,133	26,536
10.90.132.24.6013	Lease Interest	—	—	791	6,049	3,070
10.90.132.24.6021	Debt Service Fees	61	61	105	—	—
10.90.132.24.6024	Cost of Issuance	6,990	11,279	14,035	—	—
10.90.132.36.7001	Furniture and Fixtures	11,252	—	—	—	—
10.90.132.36.7201	Capital Equipment	—	(6,813)	—	408,600	350,000
10.90.132.36.7202	Computer Equipment	251,598	256,559	269,503	197,682	197,682

10.90.132.36.7203	Computer Software	—	—	—	—	70,000
10.90.132.38.5803	Meeting Expense	—	195	—	500	500
10.90.132.38.5810	Publications	180	749	115	300	500
10.90.132.38.5812	Clothing Expense	—	—	—	600	500
TOTALS		<u>\$2,399,633</u>	<u>\$2,442,152</u>	<u>\$2,438,069</u>	<u>\$3,221,681</u>	<u>\$ 3,371,274</u>

YEAR 2022 BUDGET DETAIL
CITY WIDE - GENERAL CITY PROGRAMS

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
10.95.140.02.4001	Salaries	\$ —	\$ —	\$ 102,338	\$ —	\$ (80,000)
10.95.140.02.4004	Overtime	—	—	—	25,791	—
10.95.140.02.4101	Social Security	—	—	7,829	—	—
10.95.140.02.4102	LAGERS Retirement Program	—	—	14,509	—	—
10.95.140.02.4104	Workers Compensation	17,929	—	—	—	—
10.95.140.02.4105	Health Insurance	2,070	7,155	4,500	—	—
10.95.140.02.4107	Dental Insurance	147	405	258	—	—
10.95.140.02.4110	Employee Assistance (EAP)	4,515	4,585	4,441	5,000	5,000
10.95.140.02.4112	Vision Insurance	32	88	56	—	—
10.95.420.02.4001	Regular Salaries	—	—	—	12,923	23,072
10.95.420.02.4018	Health Savings Account (HSA)	—	—	—	1,948	3,709
10.95.420.02.4101	Social Security	—	—	—	1,137	2,049
10.95.420.02.4102	LAGERS Retirement Program	—	—	—	1,471	2,919
10.95.420.02.4104	Workers Compensation	—	—	—	277	537
10.95.420.02.4105	Health Insurance	—	—	—	12,690	21,946
10.95.420.02.4106	Life Insurance	—	—	—	16	43
10.95.420.02.4107	Dental Insurance	—	—	—	182	454
10.95.420.02.4112	Vision Insurance	—	—	—	131	238
10.95.420.02.4116	Disability Insurance	—	—	—	35	37
10.95.420.16.5715	Liability	—	—	—	558	1,170
10.95.140.04.5009	Maintenance Materials	—	—	1,154	1,997	—
10.95.140.04.5099	Miscellaneous Supplies	142	—	—	480	—
10.95.140.06.5210	City Wide Training & Travel	1,248	—	—	—	—
10.95.140.08.5311	Legal Fees - EMS	9,720	1,082	—	—	—
10.95.140.08.5364	Marketing	—	1,557	—	1,500	1,500
10.95.140.08.5389	Other Fees	1,439	—	—	2,270	—
10.95.140.08.5391	Election Expense	7,339	26,597	(1,580)	10,470	15,000
10.95.140.08.5397	Contract Labor-Amb Billing	81,119	85,417	93,839	80,000	85,000
10.95.140.08.5399	Miscellaneous Fees	7,745	1,000	27,772	—	—
10.95.140.08.5816	Unemployment Claims	—	—	—	7,500	7,500
10.95.140.14.5571	Building Maintenance	—	—	—	72,467	—
10.95.140.14.5583	Additional Landscaping	—	500	—	—	—
10.95.140.16.5715	Casualty Insurance	—	5,758	11,676	12,807	—
10.95.140.36.7201	Capital Equipment	—	23,994	178,390	103,266	—
10.95.140.38.5804	Special Events	8,570	5,721	—	10,000	10,000
10.95.140.38.5808	Postage	10,255	11,297	9,789	14,500	14,500
10.95.140.38.5823	HDLI-Historic Downtown	10,000	10,000	10,000	10,000	10,000
10.95.140.38.5834	Equip. Use COVID Vaccine	—	—	—	1,546	—
10.95.140.38.5835	Misc. COVID Vaccine	—	—	—	5,888	—
10.95.140.38.5989	Miscellaneous Expenses	6,043	13,944	990,364	25,000	25,000
10.95.140.42.5999	Miscellaneous Transfers	146,300	47,750	2,437,840	386,620	742,250
10.95.051.24.6001	Principal	—	106,625	119,575	130,900	145,900
10.95.051.24.6011	Interest	—	99,502	101,800	95,538	88,618
10.95.415.24.6001	Principal	—	145,000	145,000	160,000	170,000

10.95.415.24.6011 Interest

TOTALS

—	125,069	127,838	120,213	111,963
<u>\$ 314,613</u>	<u>\$ 723,046</u>	<u>\$4,387,386</u>	<u>\$1,315,121</u>	<u>\$1,408,405</u>

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

S&P Bond Rating: AA-/Stable

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
Special Obligation Bonds
Series 2018

Amount Issued: \$6,143,375

Date Issued: November 27, 2018

Purpose: Animal Shelter & Parks Projects

S&P Bond Rating: A+/Stable

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		<u>\$ 6,143,375.00</u>	<u>\$ 1,005,815.77</u>	<u>\$ 899,370.35</u>	<u>\$ 8,048,561.12</u>	

City of Liberty, Missouri
Special Obligation Bonds
Series 2018

Amount Issued: \$655,000

Date Issued: November 27, 2018

Purpose: PD Vehicles & IT Equipment

S&P Bond Rating: A+/Stable

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	

City of Liberty, Missouri
Special Obligation Bonds
Series 2019

Amount Issued: \$740,000

Date Issued: December 4, 2019

Purpose: PD Vehicles & IT Equipment

S&P Bond Rating: A+/Stable

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2019						\$ 740,000
2020	4.00%	\$ 60,000.00	\$ 12,086.67	\$ 13,600.00	\$ 85,686.67	680,000
2021	4.00%	160,000.00	13,600.00	10,400.00	\$ 184,000.00	520,000
2022	4.00%	165,000.00	10,400.00	7,100.00	\$ 182,500.00	355,000
2023	4.00%	175,000.00	7,100.00	3,600.00	\$ 185,700.00	180,000
2024	4.00%	180,000.00	3,600.00	—	\$ 183,600.00	—
TOTALS		\$ 740,000.00	\$ 46,786.67	\$ 34,700.00	\$ 821,486.67	

City of Liberty, Missouri
Special Obligation Bonds
Series 2020

Amount Issued: \$955,000

Date Issued: December 14, 2020

Purpose: PD Vehicles, PD CAD System, IT Equipment, & IT CAD System

	Interest Rate	Principal	Interest	Total Payment	Remaining Balance
					\$955,000
5/1/2021	1.53%	\$95,000.00	\$5,380.48	\$100,380.48	860,000
11/1/2021	1.53%		\$6,557.51	\$6,557.51	860,000
5/1/2022	1.53%	\$240,000.00	\$6,557.51	\$246,557.51	620,000
11/1/2022	1.53%		\$4,727.51	\$4,727.51	620,000
5/1/2023	1.53%	245,000.00	4,727.51	\$249,727.51	375,000
11/1/2023	1.53%		13,600.00	\$13,600.00	375,000
5/1/2024	1.53%	185,000.00	2,859.38	\$187,859.38	190,000
11/1/2024	1.53%	—	1,448.76	\$1,448.76	190,000
5/1/2025	1.53%	190,000.00	1,448.76	\$191,448.76	—
TOTALS		\$955,000.00	\$47,307.42	\$1,002,307.42	

City of Liberty, Missouri
Lease Purchase Agreement
Series 2021

Dated Date 12/28/2021
Delivery Date 12/28/2021

Purpose: IT Equipment, Police Vehicles

	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Remaining Principal
						\$ 678,000.00
5/1/2022			\$ 3,080.95	\$ 3,080.95		
11/1/2022	\$ 118,000.00	1.330 %	\$ 4,508.70	\$ 122,508.70	\$ 125,589.65	\$ 560,000.00
5/1/2023			\$ 3,724.00	\$ 3,724.00		
11/1/2023	\$ 135,000.00	1.330 %	\$ 3,724.00	\$ 138,724.00	\$ 142,448.00	\$ 425,000.00
5/1/2024			\$ 2,826.25	\$ 2,826.25		
11/1/2024	\$ 140,000.00	1.330 %	\$ 2,826.25	\$ 142,826.25	\$ 145,652.50	\$ 285,000.00
5/1/2025			\$ 1,895.25	\$ 1,895.25		
11/1/2025	\$ 140,000.00	1.330 %	\$ 1,895.25	\$ 141,895.25	\$ 143,790.50	\$ 145,000.00
5/1/2026			\$ 964.25	\$ 964.25		
11/1/2026	\$ 145,000.00	1.330 %	\$ 964.25	\$ 145,964.25	\$ 146,928.50	—
	\$ 678,000.00		\$ 26,409.15	\$ 704,409.15	\$ 704,409.15	

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, Tree Board, 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 FY2022, along with a brief look at historical staffing levels, are as follows:

Position Title	2018	2019	2020	2021	2022 Budget
Assistant Parks Director	1	2	2	2	2
Athletic Fields Grounds Keeper	2	2	2	2	2
Building Maintenance Technician	1	1	1	1	1
Community Engagement Manager	—	—	—	—	1
Crew Manager	—	—	—	—	2
Customer Care Team Supervisor	1	—	—	—	—
Horticulturist	1	1	1	1	1
Horticulturist Assistant	—	—	—	1	1
Lead Theater Technician	1	1	1	—	—
Theater Coordinator	—	1	1	—	—
Maintenance Supervisor	1	—	—	—	—
Marketing/Special Events Coordinator	1	1	1	1	1
Mechanic	1	1	1	1	1
Office Supervisor	1	—	—	—	—
Operations Coordinator	—	—	—	3	3
Facility Maintenance Supervisor	1	2	1	—	—
Parks Crew Chief	1	1	2	2	1
Parks Maintenance Worker I	1	3	3	3	3
Parks Maintenance Worker II	3	1	1	1	1
Parks Manager - Operations	1	1	1	1	1
Parks and Recreation Director	1	1	1	1	1
Parks Supervisor	2	2	—	—	—
Recreation Coordinator	2	3	3	5	5
Recreation Manager	—	—	4	4	4
Senior Recreation Coordinator	3	3	—	—	—
Special Projects Manager	—	1	1	1	—
Total	26	28	27	30	31

FY2020 Goals and Objectives:

The Park Department's FY2020 goals and objectives were as follows::

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) and the City of Liberty Employee Wellness Program with staff time. *Update: Due to COVID19, the Health and Wellness division pivoted with program development to include online and social media programs for the Liberty Community Center members, Liberty Community citizens, and corporate partners. The Health and Wellness team applied for and received an \$11,000 grant from NRPA (National Recreation and Parks Association) to deliver remote programs of Active Living Every Day and share results with Human Kinetics. The Health and Wellness Team also received a maximum grant of \$10,000 from MARC (Mid America Regional Council) to be reimbursed for each completer for EBP (evidence based programs) including all material costs. (\$0)*

2. Enhance Liberty Community Center facilities and services.

Objective: Responding to citizen and member requests and maintenance concerns, purchase minor equipment and conduct in-house facility repairs.

Update: Due to COVID19, many projects had to be deferred due to lack of funding. Projects slated for 2020 included the following:

- Aqua Climb replacement (\$12,000) - completed
- Fitness center equipment and other needs (\$50,000 budgeted; \$7,500 expended) – replaced deck treads on treadmills rather than replacing treadmills (\$5,000). Added a wireless access point to the new weight area (\$700). Tinted the garage doors in the new weight training space (\$1,700). Added turf to the new exterior weight room funded through the 2018 Use Tax (\$20,000).
- Epoxy the shower troughs in both locker rooms (\$1,500) – deferred due to COVID19
- Replace one swim lift (\$8,500) – deferred due to COVID19
- Replace sauna heating unit (\$1,620) - completed
- VGBA repairs for 2020 to meet state of Missouri requirements (\$2,000) - completed
- Replace carpet at welcome desk (\$1,000) – deferred due to COVID19
- Repair double doors leading to dock area (\$2,100) - completed
- EFIS sealing and brick tuckpointing (\$10,000) – deferred due to COVID19
- Three cameras added to new fitness center space (indoor and outdoor) (\$3,700)
- Pool deck equipment (\$3,500) – deferred due to COVID19

3. Rejuvenate existing parks and amenities.

Objective: Responding to citizen input the following projects will be funded through the 2018 Use Tax passage. A recap of all scheduled Use Tax projects is below:

Citywide Park Enhancements:

- Portable restroom enclosures – completed
- Park signs – completed
- Pet bag stations – completed
- Pickelball courts – completed
- Brush cleared – with the purchase of the piece of equipment, this project will be ongoing

Claywoods/Clay Meadows

- Water Foundation – complete
- Sand and Border – complete
- Shade Structure – deferred to 2021

Clay Ridge

- Pedestrian Link – deferred to 2021 – in house project working with public works on the culvert along Ruth Ewing Road.
- Jefferson/Cates Creek – deferred to 2021.
- Park Board is still discussing which is the best location (or side of the creek to add swings and picnic tables. The two locations in discussion are behind the Dr. Spotless Car Wash and in front of Jefferson Apartments or on the Manor Hill side (corner of Grant Ave & Prairie Terrace).
- Arthur's Hill Park
- Chat trail at Arthur's Hill Park – deferred to 2021 - interest as an Eagle Scout project
- Drinking fountain – completed
- Soccer goal – completed

Bennett Park

- CXT Restroom – completed
- Baseball Field Improvements – completed
- Mulched Walking Trail – ongoing
- Pickleball lines on tennis courts - LPS is not sure if this is acceptable from MSHAA. Also, most pickleball players do not like playing on tennis nets. Staff is still working on logistics.

Wilshire Park

- Water fountain – completed
- Playground border – completed
- Pour N Place surface – completed
- Additional swings – completed
- Portable restroom enclosures – completed

Ruth Moore Park

- Historical marker – completed in 2020; installation scheduled 2021 awaiting the completion of the dog park. Park Board determined the location to be more centrally located within the park.
- Shaded benches – completed
- Lighting – completed
- Playground – completed
- Concrete parking pad – completed

Westboro/Canterbury Park

- Playground for younger children – completed
- Playground for older children – completed

Place Liberte' Park

- With the potential partnership with East Clay Rotary not coming to fruition, other partnerships are being sought so most projects have been delayed. Staff will work on a small master plan for the park to include the new section across from Warren Hills School.
- Pour N Place surfacing – completed
- Shelter – deferred to 2021
- Benches – deferred to 2021
- New basketball goals – deferred to 2021

Northwyck Park

- Water fountain – completed
- Bridge – deferred to 2021 as a planned Eagle Scout project.
- Benches – deferred to 2021
- Small play amenity – deferred to 2021. To be added when the bridge is complete.

Objective: Continue trail maintenance and overlay projects. The Place Liberte' trail is scheduled for maintenance. (\$30,000) – deferred due to COVID19. No funds available in 2021; will consider for 2022 funding.

Objective: 2020 quarter cent sales tax budget for the department included the following projects:

- Replacement of two John Deere Mowers for Parks (\$32,000) – completed
- F150 Truck replacement for FBSC (\$36,000) - completed
- Replacement gator at FBSC (\$10,000) - completed
- Replacement of the Liberty Community Center parking lot (\$150,000 budgeted; \$135,000 expended) – completed
- Installation of the Homestead Bridge (\$60,000) – deferred to 2021 as part of a developer agreement; applied for Rec Trails Grant Fund in 2021.

Objective: Purchase and installation of turf at the Capitol Federal Sports Complex – completed early 2020. (\$4,000,000)

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

Objective: Complete the work established by the City Park working group in 2019 including an inclusive playground, sprayground, restrooms, and shelter. – This project was scheduled to begin in March 2020 when COVID19 shut down all projects. This project was resumed late 2020 and will be completed spring 2021.

Complete demolition and relocation of the current maintenance facilities. This project is funded through bond issuance and estimated for completion spring 2020 at a cost of approximately \$400,000. – All except stone on frontage walls and lean-to were completed in 2020. These projects will be completed in 2021.

5. Objective: Conduct a feasibility study to analyze and plan for the future expansion of Capitol Federal Sports Complex. (\$31,000 - Eco Devo Fund) – Study was completed in 2020 and presented to Park Board late 2020. Staff will schedule a study session to present to Council in 2021 when in-person meetings can be resumed.
6. Objective: Develop a strategy for succession planning for the administration level positions. (\$0) – deferred to 2021 due to efforts focused on COVID19.
7. Objective: Continue green initiative with the installation of solar panels throughout the park system. (\$0) – deferred to 2021 due to COVID19.

FY2021 Goals and Objectives:

The Park Department's FY2020 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) (\$5,000) and the City of Liberty Employee Wellness Program with staff time. (\$0) Staff will continue to seek grant funding. (\$0)

UPDATE: Partnered with City of Liberty to provide employee wellness initiatives yielding 11 individual monthly wellness programs; participation in these programs has awarded the COL staff more than 228.5 vacation days that is twice as many as last year. These programs have grown from less than 8% of employees participating in 2017 our first year to more than 36% in 2021. The City of Liberty My Impact Incentive Employee Wellness programs are highlighted by Midwest Public Risk.

LPR was awarded the AmeriCorps Retired Senior Volunteer Program (RSVP) grant for \$75,000 to establish a Clay County branch of their RSVP program. After months of compliance training this program kicked off April 1 and will expand the capacity of our current volunteer programs within LPR. Staff in Health & Wellness, Community Services, and Special Projects is the program director and managers of this program. Staff will utilize MOW volunteers as well as Scouts projects and Evidence Based Programs volunteers. Achieving target outcomes and outputs allows us additional funds for the next 3 years. Volunteer totals are included in the Community Services portion of this report. In 2021 we met all our initial goals for outcomes.

2. Enhance Liberty Community Center facilities and services.

Objective: Responding to citizen and member requests and maintenance concerns, purchase minor equipment and conduct in-house facility repairs.

Update:

- *Paint projects throughout the facility – Project Completed*
- *EFIS sealing and brick tuck pointing (\$10,000) – postponed due to COVID19*
- *Landscape back area of the facility visible by the new outdoor fitness center space (\$6,000) – Project Completed*
- *Equipment purchases for the Health and Wellness division in 2021 were made the last quarter of 2021 to ensure funding was available and based on need:*
 - *2 treadmills (\$17,631)*
 - *1 Power Mill (\$8,985)*
 - *1 Hip and Glute Machine (\$4,689)*
 - *1 Shoulder Press (\$4,645)*
- *Gym floor refinishing (\$1,800) – Project Completed*
- *Hot Tub VGB (\$1,500) – Project Completed*
- *Epoxy Shower Troughs (\$1,500) (postponed from 2020 and 2021; on the schedule for 2022)*

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 2021 includes:

- *Citywide Park Enhancements:*
 - *Portable restroom enclosures – completed in 2020*
 - *Park signs – completed in 2020*
 - *Pet bag stations – completed in 2020*
 - *Pickleball courts – completed in 2020*
 - *Brush cleared – with the purchase of the piece of equipment, this project will be ongoing*
- *Claywoods/Clay Meadows*
 - *Water Foundation – completed in 2020*
 - *Sand and Border – completed in 2020*
 - *Shade Structure – completed in 2021*
- *Clay Ridge*
 - *Pedestrian Link – in house project working with public works on the culvert along Ruth Ewing Road – completed in 2021*
- *Jefferson/Cates Creek*
 - *Location is behind the Dr. Spotless Car Wash and in front of Jefferson Apartments. Playground equipment was purchased and delivered December 2021. Project will be completed spring 2022.*
- *Arthur's Hill Park*
 - *Chat trail at Arthur's Hill Park – deferred to 2022*
 - *Drinking fountain – completed in 2020*
 - *Soccer goal – completed in 2020*
- *Bennett Park*
 - *CXT Restroom – completed in 2020*
 - *Baseball Field Improvements – completed in 2020*
 - *Mulched Walking Trail – ongoing*
 - *Pickleball lines on tennis courts - LPS is not sure if this is acceptable from MSHAA. Also, most pickleball players do not like playing on tennis nets. Staff is still working on logistics. LPR determined in 2021 to remove this project from the list.*
- *Wilshire Park*
 - *Water fountain – completed in 2020*
 - *Playground border – completed in 2020*
 - *Pour N Place surface – completed in 2020*
 - *Additional swings – completed in 2020*

- *Portable restroom enclosures – completed in 2020*
- *Ruth Moore Park*
 - *Shaded benches – completed in 2020*
 - *Lighting – completed in 2020*
 - *Playground – completed in 2020*
 - *Concrete parking pad – completed in 2020*
 - *Historical marker – completed in 2020; installation in 2021*
- *Place Liberte' Park –*
 - *With the potential partnership with East Clay Rotary not coming to fruition, other partnerships are being sought so most projects have been delayed. Staff will work on a small master plan for the park to include the new section across from Warren Hills School. Deferred in 2022*
 - *Pour N Place surfacing – completed in 2020*
 - *Shelter – deferred to 2022*
 - *Benches – completed in 2021*
 - *New basketball goals – completed in 2021*
- *Northwyck Park*
 - *Water fountain – completed in 2020*
 - *Bridge – completed as a planned Eagle Scout project in 2021*
 - *Benches – deferred to 2022*
 - *Small play amenity – completed in 2021*
- *Westboro/Canterbury Park*
 - *Playground for younger children – completed in 2020*
 - *Playground for older children – completed in 2020*

4. Create destination parks with innovative and inclusive amenities

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

Objective: Complete the work established by the City Park working group in 2019 including an inclusive playground, sprayground, restrooms, and shelter.

Update: Project completed early November with a ribbon cutting November 4, 2021.

Complete demolition and relocation of the current maintenance facilities. This project is funded through bond issuance and estimated for completion spring 2020 at a cost of approximately \$400,000.

Update: Facility with Lean-to completed in 2021

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

Objective: The current employee structure was developed early 2018. With several of the Liberty Parks and Recreation Department staff nearing retirement age it is important to develop a succession plan to take the Department into the next five to ten years.

Update: This project is deferred to 2022.

6. Increase capacity for programs and services

Objective: Complete the Indoor Sports Feasibility Study.

Update: Study completed and presented to Council in 2021.

7. Enhance the Liberty Parks and Recreation Department's funding mechanisms beyond the programs, services, memberships, and rentals:

Objectives with Updates:

- Sponsorships – 2021 total revenue \$159,955; total expenses \$51,677.81.
- Grants – Received \$403,366.44 in grants in 2021.

Upcoming Year's Goals and Objectives:

The Park Department's FY2022 goals and objectives include the following:

1. Enhance Community Center Facilities

Projects and equipment replacement scheduled for completion in 2022 include:

- Pool Desk Furniture (\$5500)
- Replacement Christmas Tree (\$1200)
- Replacement Diving Board (\$2500)
- Fitness Equipment (Total \$66,000)
 - Weights and Benches (\$5000)
 - Step Mill (\$10,000)
 - 3 Ellipticals (\$21,000)
 - 1 Treadmill (\$10,000)
 - Strength Cages (\$20,000)
- Replacement Natatorium HVAC unit (\$332,000)
- Replacement Swim Lifts (\$14,000)
- Replacement Pool Staircase (\$6,000)

2. Rejuvenate existing parks and amenities.

Objectives: Projects scheduled for 2022 include:

- During the budget process for the upcoming year, conduct a review of park facilities and amenities to identify areas needing attention. Continue to look for ways to make current parks and amenities more inclusive.
 - Sports Complex shade structures – LPRF 2021 funded project with implementation in 2022
 - Ruth Moore Park Trail – LPRF 2021 funded project with implementation in 2022
 - Ruth Moore Park Land Donation – finalize details for donation of three parcels of land across from Ruth Moore Park
 - Completion of Use Tax projects –
 - City Park fence
 - Place Liberte' – water fountain, shelter
 - Northwyck benches
 - Jefferson/Cates play equipment
 - Arthur's Hill chat trail
 - Determine feasibility of developing a small disc golf course at Bennett Park
 - Bennett Park Tennis Court Resurfacing – in conjunction with the Liberty Public Schools
 - Bennett Park Shelter #1 playground replaced

3. Create Destination Parks with Innovative and Inclusive Opportunities

Objective: Update the 2003 Parks and Open Space Master Plan to analyze and plan for the future expansion of the Park System.

4. Market Liberty Parks and Recreation

Objective: Community Engagement

- Staff participation in community groups.
- Utilization of social media.
- Monthly Destination Connection.
- Semi-monthly City of Liberty citizen email updates
- Weekly Council and press updates

5. Create Trail Connections Among Neighborhoods, Schools, Day cares, Shopping, and Parks

Objective: Continue trail maintenance and overlay projects. The Place Liberte' trail is scheduled for maintenance. (\$30,000).

6. 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) (\$5,000) and the City of Liberty Employee Wellness Program with staff time. (\$0) Staff applied for and received the AmeriCorp RSVP grant (funds used to encourage volunteerism in our 50+ population) (\$75,000 per year for three years). (\$0)

7. Increase Capacity for Programs and Services

Objective: Actively review funding mechanisms with Council to expand programs, services, and facilities within the park system.

8. Conserve Trees, Forested Areas, and Other Natural Habitats/Green Initiatives

Objectives:

- Installation of solar panels (\$0) – continue to research new vendors to complete Phase II of this project.
- Continue tree planting that began in 2020 working with Bridging the Gap to add to the City of Liberty tree canopy. This project will be funded by the tree-in-lieu-of fund.
- Continue grant applications for green initiatives.

9. Enhance the Liberty Parks and Recreation Department's funding mechanisms beyond the programs, services, memberships, and rentals:

Objectives:

- Sponsorships
- Grants

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

Objective: The current employee structure was developed early 2018. With several of the Liberty Parks and Recreation Department staff retiring in 2022 it is important to develop a succession plan to take the Department into the next five to ten years.

City of Liberty, Missouri
Park Fund
Fiscal Year 2022

	2020 Actual	2021 Forecast	Fiscal Year 2022
Beginning Fund Balance	\$ 655,753	\$ 1,883	\$ (46,012)
Revenues			
Property Tax	\$ 747,245	\$ 806,483	\$ 821,721
Grants	7,605	17,731	75,000
Sports Complex/Sports Programs	568,176	1,291,755	1,487,500
Community Center	1,032,969	1,498,887	1,617,005
Charges for Services	26,335	31,065	37,500
Miscellaneous/Other	52,057	58,608	72,500
Interest	7,155	1,957	9,000
Transfer from Cemetery Maintenance Fund	47,750	47,750	47,750
Park Sales Tax Transfer	996,027	1,025,665	1,039,233
Transfer in from General Fund	—	—	91,500
Transfer in from Transportation Sales Tax Fund	11,490	11,490	11,840
Frank Hughes Library Interest	178	500	20
Total Revenues	\$ 3,496,987	\$ 4,791,891	\$ 5,310,569
Total Resources	\$ 4,152,740	\$ 4,793,774	\$ 5,264,557
Expenditures			
Administration			
Employee Compensation	\$ 348,818	\$ 331,829	\$ 361,417
Non-Salary	75,725	143,766	147,670
Transfers	49,000	49,000	49,000
Frank Hughes Library			
Non-Salary	964	2,010	2,135
Park Maintenance			
Employee Compensation	552,516	557,460	624,882
Non-Salary	132,808	142,708	135,233
Sports Complex/Sports Programs			
Employee Compensation	517,228	575,128	737,621
Non-Salary	811,557	997,008	1,056,292
Transfers Out to Park Operations			
PFA Transfers	—	—	—
Community Center			
Employee Compensation	1,218,760	1,333,685	1,456,815
Non-Salary	443,482	707,192	736,349
Total Expenditures	\$ 4,150,857	\$ 4,839,786	\$ 5,307,414
Revenue Over/(Under) Expenditures	\$ (653,870)	\$ (47,895)	\$ 3,155
Ending Fund Balance	\$ 1,883	\$ (46,012)	\$ (42,857)

YEAR 2022 BUDGET DETAIL
PARK - ADMINISTRATION

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
60.10.3001	Real Estate Tax	\$ 553,587	\$ 543,993	\$ 538,647	\$ 582,588	\$ 600,018
60.10.3002	Personal Property Tax	184,974	125,764	111,526	123,223	128,289
60.10.3003	Railroad & Utility	30,654	32,606	30,635	32,494	30,414
60.10.3004	Surtax	55,443	56,713	62,660	63,884	60,000
60.10.3009	Delinquent Charges	3,893	5,695	3,778	4,294	3,000
60.25.3079	NPRA Grant	—	—	—	—	—
60.30.3102	State Operating Grant	—	—	—	5,124	—
60.30.3132	T.R.I.M. Grant	—	—	7,605	—	—
60.30.3151	School District	—	—	—	607	—
60.40.8063	Shelter Rentals	10,765	9,725	5,790	8,555	15,000
60.40.8065	Ballfield Rentals	2,485	840	2,360	1,260	2,500
60.40.8072	Sponsorship	—	1,550	18,185	21,250	20,000
60.70.3626	Contributions-Foundation	43,600	—	—	52,500	67,500
67.70.3641	Sale of Public Property	1,525	—	27,850	231	—
60.70.3661	Reimbursed Expense	135	72,940	924	5,000	5,000
60.70.3671	Contributions	2,950	1,950	308	—	—
60.70.3721	Insurance Settlement	7,701	—	—	—	—
60.70.3791	Other Income	361	88,860	22,936	781	—
60.80.3671	Contributions-Hughes Trust	595	708	178	500	20
60.80.3801	Transfer In-Park Sales Tax Fund	190,884	210,857	—	—	320,561
60.80.3803	Transfer In-Trans Sales Tax	10,820	11,150	11,490	11,490	11,840
60.80.3809	Transfer In-Other	47,750	47,750	47,750	47,750	47,750
TOTALS		<u>\$1,148,121</u>	<u>\$1,211,100</u>	<u>\$ 892,620</u>	<u>\$ 961,531</u>	<u>\$ 1,311,892</u>

EXPENDITURES

60.60.415.02.4001	Salaries	\$ 204,123	\$ 247,547	\$ 245,133	\$ 240,925	\$ 261,037
60.60.415.02.4002	Part-time	—	—	5,863	—	—
60.60.415.02.4004	Overtime	103	37	—	162	311
60.60.415.02.4015	Opt Out (Health Insurance)	1,170	1,981	1,979	5,006	5,587
60.60.415.02.4018	Health Savings Account	4,514	4,040	5,072	4,300	4,598
60.60.415.02.4101	Social Security	15,186	18,467	18,733	18,739	20,772
60.60.415.02.4102	LAGERS Retirement Program	20,755	25,206	25,786	26,291	29,597
60.60.415.02.4104	Workers Compensation	(1,265)	5,438	5,836	4,269	5,485
60.60.415.02.4105	Health Insurance	30,398	37,039	38,175	29,852	31,502
60.60.415.02.4106	Life Insurance	57	64	59	70	85
60.60.415.02.4107	Dental Insurance	1,634	1,868	1,766	1,842	2,044
60.60.415.02.4112	Vision Insurance	325	370	353	263	276
60.60.415.02.4116	Disability Insurance	52	63	63	110	123
60.60.415.04.5001	General Supplies	954	378	250	675	500
60.60.415.04.5004	Recreation Supplies	10,632	12,285	4,139	10,000	8,000
60.60.415.04.5009	Maintenance Materials	—	—	—	—	—
60.60.415.04.5017	Equipment	—	—	48	48	—
60.60.415.04.5120	Outside Printing	4,357	6,751	794	6,000	3,000
60.60.415.06.5210	Training Travel	2,615	3,358	1,126	1,500	1,500
60.60.415.06.5251	Registration Fees	1,068	1,875	961	1,666	2,000
60.60.415.06.5253	Lodging & Meals	215	1,725	617	617	700
60.60.415.06.5259	Other Training	291	110	75	10	10
60.60.415.08.5346	Financial Services	—	—	—	—	—
60.60.415.08.5311	Legal Fees	—	—	1,807	1,000	1,000
60.60.415.08.5371	Advertising	110	—	249	—	—
60.60.415.08.5397	Contract Labor	—	258	12,362	9,100	6,500
60.60.415.08.5399	Miscellaneous Fees	14,245	28,110	20,742	30,000	25,000
60.60.415.08.8811	Summer Band Program	—	—	—	3,000	3,000
60.60.415.12.5453	Mobile Phones	6,649	6,872	2,266	2,065	2,400
60.60.415.14.5521	Vehicle Fuel	—	—	—	—	—
60.60.415.14.5551	Office Equipment Maint	1,940	1,888	1,914	2,000	2,000
60.60.415.14.5575	Grounds/Landscaping	—	—	—	—	—
60.60.415.16.5711	Property Insurance	—	—	—	—	—
60.60.415.16.5715	Liability Insurance	3,949	5,997	8,568	7,169	5,610
60.60.415.18.5601	Minor Equipment	9,764	11,007	423	2,466	2,500
60.60.415.38.5802	Charitable Fund Expenses	—	4,465	1,055	5,000	5,000
60.60.415.36.7201	Capital Equipment	25,000	—	—	50,000	67,500
60.60.415.36.7202	Computer Equipment	—	58,638	—	—	—
60.60.415.38.5803	Meeting Expense	1,128	579	167	1,500	1,500
60.60.415.38.5808	Postage	75	142	80	250	250
60.60.415.38.5811	Membership Dues	1,520	3,750	2,725	3,700	3,700
60.60.415.38.5812	Clothing Expenses	1,836	110	—	1,000	1,000
60.60.415.38.5989	Other	5,000	—	15,356	5,000	5,000
60.60.415.42.5990	Interfund Transfer-General Fd	49,000	49,000	49,000	49,000	49,000
TOTALS		<u>\$ 417,398</u>	<u>\$ 539,417</u>	<u>\$ 473,542</u>	<u>\$ 524,595</u>	<u>\$ 558,087</u>

YEAR 2022 BUDGET DETAIL
PARK - FRANK HUGHES LIBRARY

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
EXPENDITURES						
60.60.418.14.5571	Building Maintenance	\$ 272	\$ 722	\$ —	\$ 1,000	\$ 1,000
60.60.418.16.5711	Property Insurance	937	994	964	1,010	1,135
TOTALS		<u>\$ 1,209</u>	<u>\$ 1,716</u>	<u>\$ 964</u>	<u>\$ 2,010</u>	<u>\$ 2,135</u>

YEAR 2022 BUDGET DETAIL
PARK - MAINTENANCE

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
EXPENDITURES						
60.60.420.02.4001	Salaries	\$ 332,662	\$ 329,464	\$ 342,290	\$ 335,859	\$ 365,590
60.60.420.02.4002	Part-time	6,216	14,314	14,762	10,179	9,000
60.60.420.02.4004	Overtime	2,932	2,212	57	1,629	1,000
60.60.420.02.4015	Opt Out (Health Insurance)	4,555	3,302	3,880	1,600	698
60.60.420.02.4017	Rebate for Health Ins	—	—	—	—	—
60.60.420.02.4018	Health Savings Account	9,492	9,909	12,379	13,174	16,333
60.60.420.02.4101	Social Security	25,512	25,520	26,346	26,927	30,062
60.60.420.02.4102	LAGERS Retirement Program	32,845	32,153	34,710	35,888	41,819
60.60.420.02.4104	Workers Compensation	14,578	19,213	21,007	14,960	18,314
60.60.420.02.4105	Health Insurance	75,446	83,063	91,639	112,191	136,007
60.60.420.02.4106	Life Insurance	137	138	130	138	179
60.60.420.02.4107	Dental Insurance	4,007	4,004	4,008	3,762	4,450
60.60.420.02.4112	Vision Insurance	938	1,038	1,063	950	1,154
60.60.420.02.4116	Disability Insurance	272	271	246	203	276
60.60.420.04.5001	General Supplies	752	564	93	400	400
60.60.420.04.5004	Recreation Supplies	888	—	—	1,000	1,000
60.60.420.04.5009	Maintenance Materials	6,623	13,262	9,519	8,000	8,000
60.60.420.04.5010	Chemicals	2,319	553	35	1,000	1,000
60.60.420.04.5017	Equipment	—	20	—	—	—
60.60.420.04.5018	Small Tools	5,820	2,558	4,688	5,000	5,000
60.60.420.04.5120	Outside Printing	—	—	—	—	—
60.60.420.06.5210	Training & Travel	—	83	99	70	10
60.60.420.06.5251	Registration Fees	500	717	558	230	230
60.60.420.06.5253	Lodging & Meals	192	—	—	300	300
60.60.420.06.5259	Training Costs	27	230	—	—	—
60.60.420.08.5371	Advertising	50	152	170	100	100
60.60.420.08.5399	Miscellaneous Fees	(6,585)	—	1,385	600	600
60.60.420.12.5401	Electric	18,673	13,446	14,023	16,000	16,000
60.60.420.12.5421	Natural Gas	1,137	1,065	1,490	2,242	1,100
60.60.420.12.5431	Water Service	30	—	—	—	—
60.60.420.12.5453	Mobile Phones	571	695	1,272	1,600	1,200
60.60.420.14.5521	Vehicle Fuel	15,194	15,665	11,443	15,000	15,000
60.60.420.14.5522	Diesel Fuel	5,622	4,473	3,852	5,000	5,000
60.60.420.14.5541	Vehicle Maintenance	3,822	4,320	6,682	8,000	8,000
60.60.420.14.5559	Misc. Equipment Maintenance	11,899	14,189	15,288	12,000	12,000
60.60.420.14.5571	Building Maintenance	7,513	9,776	4,819	8,000	8,000
60.60.420.14.5574	Tree Maintenance	6,936	11,498	6,239	12,000	12,000
60.60.420.14.5575	Grounds Maintenance	4,843	2,149	1,731	3,000	3,000
60.60.420.14.5578	Trails Maintenance	4,600	2,563	729	3,000	3,000
60.60.420.14.5582	Playground/Sprayground Mt.	1,679	5,468	538	3,500	3,500
60.60.420.14.5583	Landscaping	2,943	1,888	259	2,000	2,000
60.60.420.16.5711	Property/IM/DP	7,614	5,111	4,528	11,310	9,633
60.60.420.16.5715	Casualty	16,839	17,497	18,946	15,646	12,060
60.60.420.18.5601	Minor Equipment	—	—	—	610	—
60.60.420.18.5611	Equipment Rental	—	—	2,992	3,600	3,600
60.60.420.36.7201	Capital Equipment	20,140	—	18,470	—	—
60.60.420.36.7301	Land Acquisition	—	—	—	—	—
60.60.420.36.7307	Neighborhood Parks	—	—	—	—	—
60.60.420.36.7308	Stocksdale Park	—	—	—	—	—
60.60.420.38.5803	Meeting Expense	40	43	390	—	—
60.60.420.38.5811	Membership Dues	—	—	—	—	—
60.60.420.38.5812	Clothing Expense	3,667	3,295	2,572	3,500	3,500
60.60.420.38.5989	Other	4,026	134	—	—	—
TOTALS		\$ 657,968	\$ 656,015	\$ 685,324	\$ 700,168	\$ 760,115

YEAR 2022 BUDGET DETAIL
PARK - SPORTS COMPLEX/SPORTS PROGRAMS

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
61.30.3199	Private Funds Granted	1,000	—	—	1,000	—
61.40.8065	Field Rental	119,190	79,349	123,084	197,587	210,000
61.40.8071	Merchandise for Resale	500	100	—	—	—
61.40.8072	Sponsorship	15,000	14,532	116,729	144,924	160,000
61.40.8076	Sprts Complex Concessions	192,576	169,795	167,517	306,663	325,000
61.40.8080	Gate Admissions	1,508	—	90	—	—
61.40.8409	Adult Sports Programs	30	—	—	—	1,000
61.40.8421	Softball-Adult League	—	—	—	—	135,000
61.40.8424	Adult Sports Leagues	121,925	113,548	78,680	137,020	—
61.40.8425	Adult Sports Tournaments	13,950	—	—	—	—
61.40.8451	Adult Volleyball League	—	—	—	—	15,000
61.40.8461	Adult Basketball League	—	—	—	—	20,000
61.40.8509	Youth Sports Programs	28,193	15,870	4,807	24,708	500
61.40.8510	Tiny Tot T-Ball	—	—	—	—	15,000
61.40.8511	Bitty Basketball	—	—	—	—	7,500
61.40.8521	Softball Team League	—	—	—	—	75,000
61.40.8524	You Sports Leagues	468,381	459,874	77,269	480,853	—
61.40.8531	Baseball Team League	—	—	—	—	125,000
61.40.8541	Football Team Leagues	—	—	—	—	80,000
61.40.8551	Basketball Team League	—	—	—	—	150,000
61.40.8561	Teeball Leagues	—	—	—	—	25,000
61.40.8571	Youth Soccer	—	—	—	—	101,000
61.40.8581	Youth Volleyball	—	—	—	—	40,000
61.40.8617	Sports Camps/Clinics	—	—	—	—	2,500
61.50.3301	Interest Earnings	5,130	9,422	3,855	1,234	4,000
61.70.3721	Insurance Settlement	179,257	—	—	—	—
61.70.3791	Miscellaneous Income	87	342	—	—	—
61.70.3794	Bond Proceeds	—	4,105,000	—	—	—
61.70.3799	Bond Premium	—	101,581	—	—	—
61.80.3804	Transfers In-Parks Sales Tax	106,026	248,709	511,185	419,393	303,705
TOTALS		<u>\$ 1,252,753</u>	<u>\$ 5,318,122</u>	<u>\$ 1,083,216</u>	<u>\$ 1,713,382</u>	<u>\$ 1,795,205</u>

YEAR 2022 BUDGET DETAIL
PARK - SPORTS COMPLEX/SPORTS PROGRAMS (continued)

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
EXPENDITURES						
61.60.458.02.4001	Salaries	\$ 234,326	\$ 255,044	\$ 284,058	\$ 287,524	\$ 314,183
61.60.458.02.4002	Part-time	149,750	117,838	92,604	134,911	235,000
61.60.458.02.4004	Overtime	2,430	3,665	230	609	1,000
61.60.458.02.4015	Opt Out (Health Insurance)	2,966	6,926	6,256	2,037	698
61.60.458.02.4018	Health Savings Account	8,881	5,994	7,698	9,320	10,727
61.60.458.02.4101	Social Security	29,274	28,848	28,827	32,719	42,963
61.60.458.02.4102	LAGERS Retirement	20,642	20,483	28,686	30,305	35,602
61.60.458.02.4104	Workers Compensation	13,593	15,775	16,364	13,046	19,858
61.60.458.02.4105	Health Insurance	50,179	41,543	49,258	60,796	72,618
61.60.458.02.4106	Life Insurance	77	86	84	121	153
61.60.458.02.4107	Dental Insurance	2,476	2,932	2,462	2,945	3,788
61.60.458.02.4112	Vision Insurance	526	585	498	552	731
61.60.458.02.4116	Disability Insurance	171	209	201	243	300
61.60.458.04.5001	General Supplies	1,232	776	612	635	1,000
61.60.458.04.5003	Medical Supplies	—	—	638	—	500
61.60.458.04.5004	Recreation Supplies	91,641	97,204	77,806	88,279	110,000
61.60.458.04.5007	Concession Supplies	89,142	105,752	63,546	117,435	120,000
61.60.458.04.5009	Maintenance Materials	4,021	3,088	5,247	3,383	3,500
61.60.458.04.5010	Chemicals	8,210	7,591	8,231	6,470	8,000
61.60.458.04.5018	Minor Tools	1,031	1,297	533	575	300
61.60.458.04.5099	Miscellaneous Supplies	3,926	3,501	5,937	6,842	5,500
61.60.458.06.5210	Training Travel	—	329	191	638	239
61.60.458.06.5251	Registration Fees	595	1,411	270	—	800
61.60.458.06.5253	Lodging & Meals	938	1,437	595	—	500
61.60.458.06.5259	Training Costs	981	—	25	500	400
61.60.458.08.5346	Financial Services	25,036	20,588	15,418	20,000	20,000
61.60.458.08.5371	Advertising	283	50	13	—	—
61.60.458.08.5397	Contract Labor	217,680	201,437	99,696	144,948	205,000
61.60.458.08.5399	Miscellaneous Fees	302	—	63,328	46,880	50,000
61.60.458.12.5401	Electric	85,435	77,404	75,083	81,834	80,000
61.60.458.12.5421	Natural Gas	—	—	—	104	—
61.60.458.12.5431	Water Service	5,496	6,641	7,022	8,095	5,500
61.60.458.12.5453	Mobile Phones	589	1,106	3,140	2,195	2,200
61.60.458.14.5521	Vehicle Fuel	7,099	6,363	4,727	3,724	4,600
61.60.458.14.5541	Vehicle Maintenance	100	103	—	—	800
61.60.458.14.5551	Office Equip Maintenance	1,657	3,216	3,498	4,628	4,000
61.60.458.14.5559	Misc Equip Maintenance	6,871	4,825	8,803	4,642	5,000
61.60.458.14.5571	Building Maintenance	21,745	17,394	16,731	14,670	15,000
61.60.458.14.5575	Grounds/Landscaping	12,072	9,544	4,594	23,532	5,000
61.60.458.16.5711	Property/IM/DP	8,169	3,424	5,879	5,206	11,502
61.60.458.16.5715	Casualty	9,966	13,152	17,016	14,513	11,720

YEAR 2022 BUDGET DETAIL
PARK - SPORTS COMPLEX/SPORTS PROGRAMS (continued)

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
EXPENDITURES						
61.60.458.18.5611	Equipment Rental	1,425	612	—	—	—
61.60.458.24.6001	SOB - Principal	—	—	5,000	15,000	10,000
61.60.458.24.6011	SOB - Interest	—	—	64,091	70,169	69,669
61.60.458.24.6008	SOB Principal Taxable	—	—	105,000	265,000	265,000
61.60.458.24.6018	SOB Interest Taxable	—	—	31,728	34,109	24,063
61.60.458.24.6021	Debt Service Fees	—	—	567	—	—
61.60.458.24.6024	Cost of Issuance	—	98,894	—	—	—
61.60.458.36.7402	Building Improvements	114,625	4,005,034	93,088	—	—
61.60.458.38.5801	Over/Short	22	—	—	(1)	—
61.60.458.38.5808	Postage	—	—	21	—	—
61.60.458.38.5811	Membership Dues	255	—	—	—	—
61.60.458.38.5812	Clothing Expense	2,770	2,347	686	1,307	1,500
61.60.458.38.5989	Miscellaneous Expenses	14,146	20,012	22,799	11,696	15,000
TOTALS		<u>\$1,252,754</u>	<u>\$5,214,457</u>	<u>\$1,328,784</u>	<u>\$1,572,136</u>	<u>\$1,793,913</u>

YEAR 2022 BUDGET DETAIL
PARK - COMMUNITY CENTER

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
65.25.3077	Parks Grants	—	—	—	—	75,000
65.25.3081	Lactation Room Mini Grant	—	15,226	—	11,000	—
65.40.8001	Youth Resident Annual Pass	26,152	27,445	28,982	51,087	49,000
65.40.8003	Adult Resident Annual Pass	312,617	304,259	214,737	272,012	275,000
65.40.8005	Senior Resident Annual Pass	218,177	209,056	143,846	143,647	190,000
65.40.8009	Family Resident Annual Pass	465,843	446,340	318,504	399,989	410,000
65.40.8021	Youth Resident Summer Pass	4,020	3,420	90	2,838	2,800
65.40.8022	Youth Non-Resident Smmr Pass	154	—	—	—	—
65.40.8023	Adult Resident Summer Pass	8,731	8,488	770	6,058	6,000
65.40.8025	Senior Resident Summer Pass	743	1,200	—	510	500
65.40.8029	Family Resident Summer Pass	20,369	22,944	550	28,622	28,000
65.40.8041	Youth Resident Daily Pass	38,942	43,150	13,090	51,658	55,000
65.40.8043	Adult Resident Daily Pass	54,235	52,262	15,866	45,717	56,000
65.40.8045	Senior Resident Daily Pass	3,143	7,229	8,511	11,146	9,000
65.40.8047	Handicapped Daily Pass	3,201	1,885	962	1,320	1,500
65.40.8049	Silver Sneakers Pass	35,205	35,969	22,548	16,761	28,000
65.40.8051	Meeting/Craft Rooms Rental	68,410	58,182	70,953	164,022	180,000
65.40.8057	Pool Rental	13,271	12,534	7,698	11,219	11,500
65.40.8059	Theater Rental	142,089	121,842	8,642	(1,064)	—
65.40.8072	Sponsorships	—	—	14,287	28,498	30,000
65.40.8076	Concessions	10,771	9,286	395	854	1,000
65.40.8102	Swimming Programs	54,072	57,600	37,128	56,056	63,447
65.40.8122	Semi-Competitive Swim Lessons	—	—	—	154	—
65.40.8123	Semi-Private Swim Lessons	—	—	—	6,041	—
65.40.8124	Swim Team	25,050	22,702	8,525	22,872	24,071
65.40.8125	Private Swim	90,105	84,797	46,602	62,641	78,025
65.40.8128	Specialty Swim Programs	34,820	30,349	9,005	25,439	18,512
65.40.8223	Personal Training	21,726	19,811	17,749	15,000	18,000
65.40.8225	Fitness Testing/Bio Analog	26,452	32,337	8,360	16,040	20,000
65.40.8227	Massage Therapy	10,793	3,893	14,582	8,544	6,900
65.40.8229	Commit to Get Fit	—	—	—	—	1,500
65.40.8602	Community Programs	21,578	21,891	15,477	27,834	24,000
65.40.8701	Child Care	9	—	—	—	—
65.40.8805	Birthday Parties	917	3,782	1,048	1,476	4,000
65.40.8806	Youth Camps	37,660	25,255	3,062	14,292	18,600
65.40.8807	Splash Camp	—	—	—	5,504	4,650
65.40.8810	Theater Ticket Sales	1,460	1,854	1,000	2,100	2,000
65.50.3301	Interest Earnings	9,427	11,449	3,300	723	5,000
65.70.3641	Sale of Public Property	700	—	—	—	—
65.70.3712	Insurance Settlement	64,478	—	—	—	—
65.70.3791	Miscellaneous Other	314	1,027	39	96	—
65.80.3802	General Operating	—	—	—	—	91,500
65.80.3804	Transfers In-Park Sales Tax	116,687	165,697	484,842	606,272	414,967
TOTALS		\$1,942,320	\$1,863,161	\$1,521,150	\$2,116,978	\$2,203,472

YEAR 2022 BUDGET DETAIL
PARK - COMMUNITY CENTER RECREATION PROGRAMS

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
EXPENDITURES						
65.60.417.08.8111	Swim Team Stroke Clinic	\$ 1,366	\$ 1,208	\$ —	\$ 742	\$ 635
65.60.417.08.8113	Swim Team Competitive Maint	2,310	2,316	797	1,610	2,385
65.60.417.08.8114	Pre-Season Conditioning	619	492	—	—	279
65.60.417.08.8121	Swim Team Basics	5,207	4,712	1,699	2,675	3,990
65.60.417.08.8122	Semi-Competitive Swim Lessons	35	35	—	420	126
65.60.417.08.8123	Semi-Private Swim Lessons	4,178	2,735	1,471	3,607	4,410
65.60.417.08.8124	Swim Team	23,067	17,247	3,900	18,760	19,365
65.60.417.08.8125	Private Swim Lessons	56,115	55,936	31,195	42,596	45,478
65.60.417.08.8127	Lifeguard Training	3,650	4,005	2,485	4,475	2,970
65.60.417.08.8128	Specialty Swim Programs	—	1,223	—	1,093	—
65.60.417.08.8130	Starts and Turns	1,685	—	—	861	886
65.60.417.08.8223	Personal Training	—	—	—	500	—
65.60.417.08.8225	Corporate Wellness Program	302	289	378	122	—
65.60.417.08.8227	Massage Therapy	3,431	1,817	3,810	9,974	3,000
65.60.417.08.8229	Commit to Get Fit	—	—	—	—	500
65.60.417.08.8233	Group Fitness	70	—	—	—	—
65.60.417.08.8602	Community Programs	7,368	8,064	5,026	7,717	7,500
65.60.417.08.8701	Child Care Program	711	381	23	570	800
65.60.417.08.8805	Birthday Parties	435	1,510	285	787	2,000
65.60.417.08.8806	Youth Camps	3,809	3,537	1,088	4,700	5,200
65.60.417.08.8807	Splash Camp	180	375	—	254	254
65.60.417.08.8810	Theater Promotions	—	975	250	840	1,000
TOTALS		<u>\$ 114,536</u>	<u>\$ 106,856</u>	<u>\$ 52,408</u>	<u>\$ 102,303</u>	<u>\$ 100,778</u>

YEAR 2022 BUDGET DETAIL
PARK - COMMUNITY CENTER OPERATIONS

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
EXPENDITURES						
65.60.491.02.4001	Salaries	\$ 468,101	\$ 492,344	\$ 519,733	\$ 505,245	\$ 518,155
65.60.491.02.4002	Part-time	424,119	454,922	387,252	509,051	590,000
65.60.491.02.4004	Overtime	5,564	5,561	207	3,080	5,800
65.60.491.02.4015	Opt Out (Health Insurance)	7,992	4,672	3,792	3,288	3,492
65.60.491.02.4018	Health Savings Account	13,072	13,398	15,534	17,453	17,842
65.60.491.02.4101	Social Security	67,571	71,953	68,505	78,231	86,987
65.60.491.02.4102	LAGERS Retirement Program	46,690	47,581	54,148	54,715	59,429
65.60.491.02.4104	Workers Compensation	28,023	32,244	32,903	23,911	31,366
65.60.491.02.4105	Health Insurance	88,062	114,989	130,149	132,238	137,063
65.60.491.02.4106	Life Insurance	177	189	190	231	266
65.60.491.02.4107	Dental Insurance	4,140	4,673	4,771	4,588	4,606
65.60.491.02.4112	Vision Insurance	979	1,210	1,316	1,387	1,523
65.60.491.02.4116	Disability Insurance	263	272	259	267	286
65.60.491.04.5001	General Supplies	5,784	8,014	2,485	5,135	6,985
65.60.491.04.5003	Medical Supplies	31	371	25	650	1,050
65.60.491.04.5004	Recreation Supplies	5,540	3,898	385	721	1,150
65.60.491.04.5007	Concession Supplies	5,354	3,371	—	—	—
65.60.491.04.5008	Building Maintenance	—	1	—	470	—
65.60.491.04.5009	Maintenance Materials	35,733	35,333	24,894	33,524	38,550
65.60.491.04.5010	Chemicals	17,007	14,439	11,480	16,031	16,000
65.60.491.04.5064	RSVP Grant	—	—	—	669	50,000
65.60.491.04.5120	Outside Printing	125	543	—	336	325
65.60.491.06.5210	Training Travel	—	412	—	—	150
65.60.491.06.5251	Registration Fees	—	446	—	—	600
65.60.491.06.5253	Lodging & Meals	—	1,177	—	—	1,000
65.60.491.06.5259	Training Costs	2,380	1,741	837	2,132	3,065
65.60.491.08.5311	Legal Fees	—	—	—	833	500
65.60.491.08.5346	Financial Services	24,416	19,768	14,897	25,000	25,000
65.60.491.08.5371	Advertising	173	247	291	605	605
65.60.491.08.5397	Contract Labor	31,561	30,874	29,777	36,174	40,000
65.60.491.08.5398	Summer Band	—	—	3,035	10,922	10,000
65.60.491.08.5399	Miscellaneous Fees	7,127	7,489	7,032	7,883	8,500
65.60.491.12.5401	Electric	136,937	126,974	106,478	122,572	125,000
65.60.491.12.5421	Natural Gas	22,902	20,188	16,192	24,562	25,000
65.60.491.12.5431	Water Service	29,413	29,171	21,201	31,006	33,000
65.60.491.12.5453	Mobile Phones	1,105	3,299	2,665	2,134	2,135
65.60.491.14.5521	Vehicle Fuel	91	88	76	200	200
65.60.491.14.5541	Vehicle Maintenance	—	306	74	517	400
65.60.491.14.5551	Maintenance - Office Equipment	4,653	4,753	4,492	3,942	4,200
65.60.491.14.5559	Misc Equipment Maintenance	9,045	7,018	11,492	11,041	11,700
65.60.491.14.5571	Building Maintenance	88,347	114,942	62,889	151,635	99,686
65.60.491.14.5575	Grounds/Landscaping	7,252	1,562	—	5,723	2,000

YEAR 2022 BUDGET DETAIL
PARK - COMMUNITY CENTER OPERATIONS (continued)

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
EXPENDITURES						
65.60.491.14.5591	Software Maintenance	486	486	486	1,246	900
65.60.491.16.5711	Property/IM/DP	16,099	20,171	20,336	22,241	25,280
65.60.491.16.5715	Casualty Insurance	16,592	20,632	25,463	31,020	16,070
65.60.491.18.5601	Minor Equipment	16,084	26,852	20,883	49,495	78,775
65.60.491.18.5611	Rental	100	—	—	—	—
65.60.491.24.6001	Debt Service Principal	22,014	22,445	—	—	—
65.60.491.24.6011	Debt Service Interest	724	366	—	—	—
65.60.491.36.7201	Capital Equipment	60,755	—	—	—	—
65.60.491.36.7206	Theater Equipment	—	—	—	—	—
65.60.491.36.7402	Building Improvements	97,444	—	—	—	—
65.60.491.38.5801	Over/Short	41	2	120	11	—
65.60.491.38.5803	Meeting Expense	551	366	320	454	465
65.60.491.38.5808	Postage	675	724	1,312	738	900
65.60.491.38.5810	Publications	21	—	228	240	240
65.60.491.38.5811	Membership Dues	—	120	220	40	40
65.60.491.38.5812	Clothing Expense	5,541	2,524	460	4,242	5,000
65.60.491.38.5989	Miscellaneous Expenses	929	865	549	745	1,100
TOTALS		<u>\$1,827,782</u>	<u>\$1,775,984</u>	<u>\$1,609,834</u>	<u>\$1,938,574</u>	<u>\$2,092,386</u>

City of Liberty, Missouri
Special Obligation Bonds
Series 2019 A Taxable

Amount Issued: \$785,000

Date Issued: December 4, 2019

Purpose: Sports Complex Maintenance Below Ground

S&P Rating: A+/Stable

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2019						\$ 785,000
2020	2.50%	\$ 35,000.00	\$ 8,013.54	\$ 9,375.00	\$ 52,388.54	750,000
2021	2.50%	85,000.00	9,375.00	8,312.50	\$ 102,687.50	665,000
2022	2.50%	90,000.00	8,312.50	7,187.50	\$ 105,500.00	575,000
2023	2.50%	90,000.00	7,187.50	6,062.50	\$ 103,250.00	485,000
2024	2.50%	95,000.00	6,062.50	4,875.00	\$ 105,937.50	390,000
2025	2.50%	95,000.00	4,875.00	3,687.50	\$ 103,562.50	295,000
2026	2.50%	100,000.00	3,687.50	2,437.50	\$ 106,125.00	195,000
2027	2.50%	100,000.00	2,437.50	1,187.50	\$ 103,625.00	95,000
2028	2.50%	95,000.00	1,187.50	—	\$ 96,187.50	—
TOTALS		\$ 785,000.00	\$ 51,138.54	\$ 43,125.00	\$ 879,263.54	

City of Liberty, Missouri
Special Obligation Bonds
Series 2019 A Taxable

Amount Issued: \$670,000

Date Issued: December 4, 2019

Purpose: Sports Complex Turf

S&P Rating: A+/Stable

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2019						\$ 670,000
2020	2.50%	\$ 70,000.00	\$ 6,839.58	\$ 7,500.00	\$ 84,339.58	600,000
2021	2.50%	170,000.00	7,500.00	5,375.00	\$ 182,875.00	430,000
2022	2.50%	175,000.00	5,375.00	3,187.50	\$ 183,562.50	255,000
2023	2.50%	180,000.00	3,187.50	937.50	\$ 184,125.00	75,000
2024	2.50%	75,000.00	937.50	—	\$ 75,937.50	—
TOTALS		\$ 670,000.00	\$ 23,839.58	\$ 17,000.00	\$ 710,839.58	

City of Liberty, Missouri
Special Obligation Bonds
Series 2019 B

Amount Issued: \$1,480,000

Date Issued: December 4, 2019

Purpose: Sports Complex Maintenance Below Ground

S&P Rating: A+/Stable

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2019						\$ 1,480,000
2020	4.00%	\$ 5,000.00	\$ 14,156.41	\$ 17,234.38	\$ 36,390.79	1,475,000
2021	4.00%	10,000.00	17,234.38	17,034.38	\$ 44,268.76	1,465,000
2022	4.00%	5,000.00	17,034.38	16,934.38	\$ 38,968.76	1,460,000
2023	4.00%	10,000.00	16,934.38	16,734.38	\$ 43,668.76	1,450,000
2024	4.00%	5,000.00	16,734.38	16,634.38	\$ 38,368.76	1,445,000
2025	4.00%	10,000.00	16,634.38	16,434.38	\$ 43,068.76	1,435,000
2026	4.00%	5,000.00	16,434.38	16,334.38	\$ 37,768.76	1,430,000
2027	3.00%	10,000.00	16,334.38	16,184.38	\$ 42,518.76	1,420,000
2028	2.00%	15,000.00	16,184.38	16,034.38	\$ 47,218.76	1,405,000
2029	2.00%	115,000.00	16,034.38	14,884.38	\$ 145,918.76	1,290,000
2030	2.13%	115,000.00	14,884.38	13,662.50	\$ 143,546.88	1,175,000
2031	2.13%	120,000.00	13,662.50	12,387.50	\$ 146,050.00	1,055,000
2032	2.25%	120,000.00	12,387.50	11,037.50	\$ 143,425.00	935,000
2033	2.25%	125,000.00	11,037.50	9,631.25	\$ 145,668.75	810,000
2034	2.25%	130,000.00	9,631.25	8,168.75	\$ 147,800.00	680,000
2035	2.25%	130,000.00	8,168.75	6,706.25	\$ 144,875.00	550,000
2036	2.38%	135,000.00	6,706.25	5,103.13	\$ 146,809.38	415,000
2037	2.38%	135,000.00	5,103.13	3,500.00	\$ 143,603.13	280,000
2038	2.50%	140,000.00	3,500.00	1,750.00	\$ 145,250.00	140,000
2039	2.50%	140,000.00	1,750.00	—	\$ 141,750.00	—
TOTALS		\$ 1,480,000.00	\$ 250,547.09	\$ 236,390.68	\$ 1,966,937.77	

City of Liberty, Missouri
Special Obligation Bonds
Series 2019 B

Amount Issued: \$1,170,000

Date Issued: December 4, 2019

Purpose: Sports Complex Turf

S&P Rating: A+/Stable

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2019						\$ 1,170,000
2020	3.00%	\$ —	\$ 14,700.00	\$ 18,000.00	\$ 32,700.00	1,170,000
2021	3.00%	5,000.00	18,000.00	17,900.00	\$ 40,900.00	1,165,000
2022	3.00%	5,000.00	17,900.00	17,800.00	\$ 40,700.00	1,160,000
2023	3.00%	5,000.00	17,800.00	17,700.00	\$ 40,500.00	1,155,000
2024	3.00%	115,000.00	17,700.00	15,400.00	\$ 148,100.00	1,040,000
2025	5.00%	195,000.00	15,400.00	11,500.00	\$ 221,900.00	845,000
2026	5.00%	200,000.00	11,500.00	7,500.00	\$ 219,000.00	645,000
2027	5.00%	210,000.00	7,500.00	4,350.00	\$ 221,850.00	435,000
2028	4.00%	215,000.00	4,350.00	2,200.00	\$ 221,550.00	220,000
2029	4.00%	220,000.00	2,200.00	—	\$ 222,200.00	—
TOTALS		\$ 1,170,000.00	\$ 127,050.00	\$ 112,350.00	\$ 1,409,400.00	

SPECIAL REVENUE FUNDS

City of Liberty, Missouri
 Fairview Cemetery Trust Fund
 Fiscal Year 2022

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	\$ 386,394	\$ 391,794	\$ 396,294
Revenues			
Interest Earnings	\$ 2,292	\$ 2,000	\$ 250
Sale of Lots	5,400	4,500	5,000
Total Revenues	<u>\$ 7,692</u>	<u>\$ 6,500</u>	<u>\$ 5,250</u>
Total Resources	<u>\$ 394,086</u>	<u>\$ 398,294</u>	<u>\$ 401,544</u>
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$ 2,292	\$ 2,000	\$ 250
Total Expenditures	<u>\$ 2,292</u>	<u>\$ 2,000</u>	<u>\$ 250</u>
Total Revenue Over(Under) Expenditures	<u>\$ 5,400</u>	<u>\$ 4,500</u>	<u>\$ 5,000</u>
Ending Fund Balance	<u><u>\$ 391,794</u></u>	<u><u>\$ 396,294</u></u>	<u><u>\$ 401,294</u></u>

YEAR 2022 BUDGET DETAIL
FAIRVIEW CEMETERY TRUST FUND

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
40.50.3301	Interest Earnings	\$ 7,475	\$ 8,963	\$ 2,292	\$ 2,000	\$ 250
40.70.3691	Sale of Cemetery Lots	4,431	6,075	5,400	4,500	5,000
TOTALS		<u>\$ 11,906</u>	<u>\$ 15,038</u>	<u>\$ 7,692</u>	<u>\$ 6,500</u>	<u>\$ 5,250</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
40.30.251.42.5999	Cemetery Maintenance Fund	\$ 7,475	\$ 8,963	\$ 2,292	\$ 2,000	\$ 250
TOTALS		<u>\$ 7,475</u>	<u>\$ 8,963</u>	<u>\$ 2,292</u>	<u>\$ 2,000</u>	<u>\$ 250</u>

City of Liberty, Missouri
Mt. Memorial Cemetery Trust Fund
Fiscal Year 2022

	<u>2020 Actual</u>	<u>2021 Forecast</u>	<u>2022 Budget</u>
Beginning Fund Balance	\$ 33,755	\$ 33,755	\$ 33,755
Revenues			
Interest Earnings	\$ 201	\$ 120	\$ 20
Total Revenues	<u>\$ 201</u>	<u>\$ 120</u>	<u>\$ 20</u>
Total Resources	<u>\$ 33,956</u>	<u>\$ 33,875</u>	<u>\$ 33,775</u>
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$ 201	\$ 120	\$ 20
Total Expenditures	<u>\$ 201</u>	<u>\$ 120</u>	<u>\$ 20</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 2022 BUDGET DETAIL
MT. MEMORIAL CEMETERY TRUST FUND

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
41.50.3301	Interest Earnings	\$ 673	\$ 796	\$ 201	\$ 120	\$ 20
TOTALS		<u>\$ 673</u>	<u>\$ 796</u>	<u>\$ 201</u>	<u>\$ 120</u>	<u>\$ 20</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
41.30.251.42.5999	Cemetery Maintenance Fund	\$ 673	\$ 796	\$ 201	\$ 120	\$ 20
TOTALS		<u>\$ 673</u>	<u>\$ 796</u>	<u>\$ 201</u>	<u>\$ 120</u>	<u>\$ 20</u>

City of Liberty, Missouri
 Frank Hughes Memorial Library Trust Fund
 Fiscal Year 2022

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	\$ 30,000	\$ 30,000	\$ 30,000
Revenues			
Interest Earnings	\$ 178	\$ 144	\$ 20
Total Revenues	<u>\$ 178</u>	<u>\$ 144</u>	<u>\$ 20</u>
Total Resources	<u>\$ 30,178</u>	<u>\$ 30,144</u>	<u>\$ 30,020</u>
Expenditures			
Interfund Transfer-Parks	\$ 178	\$ 144	\$ 20
Total Expenditures	<u>\$ 178</u>	<u>\$ 144</u>	<u>\$ 20</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 2022 BUDGET DETAIL
FRANK HUGHES MEMORIAL LIBRARY TRUST FUND

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
42.50.3301	Interest Earnings	\$ 595	\$ 708	\$ 178	\$ 144	\$ 20
TOTALS		<u>\$ 595</u>	<u>\$ 708</u>	<u>\$ 178</u>	<u>\$ 144</u>	<u>\$ 20</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
42.30.251.42.5999	Parks for Hughes Library	\$ 595	\$ 708	\$ 178	\$ 144	\$ 20
TOTALS		<u>\$ 595</u>	<u>\$ 708</u>	<u>\$ 178</u>	<u>\$ 144</u>	<u>\$ 20</u>

City of Liberty, Missouri
 Transient Guest Tax Fund
 Fiscal Year 2022

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	\$ 158,519	\$ 283,996	\$ 294,245
Revenues			
Taxes	\$ 224,749	\$ 319,434	\$ 370,000
Web Design Grant	\$ —	\$ —	\$ —
Interest	\$ 1,010	\$ 107	\$ 1,020
Miscellaneous Income	\$ 3,400	\$ 459	\$ 600
Total Revenues	<u>\$ 229,159</u>	<u>\$ 320,000</u>	<u>\$ 371,620</u>
Total Resources	<u>\$ 387,678</u>	<u>\$ 603,996</u>	<u>\$ 665,865</u>
Expenditures			
Employee Compensation	\$ 3,096	\$ 22,000	\$ 25,000
Printing & Supplies	1,282	17,510	11,510
Fees	44,528	144,941	121,500
Non Capital Equipment	6,900	10,000	15,000
Misc Expenses	45,877	113,300	340,300
Interfund Trnsfrs	2,000	2,000	2,000
Total Expenditures	<u>\$ 103,683</u>	<u>\$ 309,751</u>	<u>\$ 515,310</u>
Total Revenue Over(Under) Expenditures	<u>\$ 125,476</u>	<u>\$ 10,249</u>	<u>\$ (143,690)</u>
Ending Fund Balance	<u>\$ 283,995</u>	<u>\$ 294,245</u>	<u>\$ 150,555</u>

YEAR 2022 BUDGET DETAIL
TRANSIENT GUEST TAX FUND

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
67.10.3048	Transient Guest Tax	\$ 264,578	\$ 300,567	\$ 224,749	\$ 319,434	\$ 370,000
67.30.3145	Web Design Grant	—	—	—	—	—
67.50.3301	Interest	2,828	3,075	1,010	107	1,020
67.70.3652	Comm Service Sponsorships	—	—	—	—	—
67.70.3791	Miscellaneous Income	526	739	3,400	459	600
TOTALS		\$ 267,932	\$ 304,381	\$ 229,159	\$ 320,000	\$ 371,620
EXPENDITURES						
67.20.031.08.5371	Tourism Advertising	\$ 3,904	\$ —	\$ —	\$ —	\$ —
67.20.061.02.4001	Regular	—	—	—	—	—
67.20.061.02.4002	Part-Time	—	517	—	—	—
67.20.061.02.4004	Overtime	16,622	14,402	2,558	22,000	25,000
67.20.061.02.4018	Health Savings - HSA	—	—	—	—	—
67.20.061.02.4101	Social Security	1,232	1,104	190	—	—
67.20.061.02.4102	Retirement - LAGERS	2,282	2,074	349	—	—
67.20.061.02.4105	Health Insurance	104	—	—	—	—
67.20.061.02.4106	Life Insurance	—	—	—	—	—
67.20.061.02.4107	Dental Insurance	5	—	—	—	—
67.20.061.02.4112	Vision Insurance - VSP	1	—	—	—	—
67.20.061.02.4116	Disability Insurance	(7)	—	—	—	—
67.20.061.04.5001	General Supplies	500	185	—	—	—
67.20.061.04.5004	Festival Supplies	2,814	2,721	—	3,000	—
67.20.061.04.5054	Grand Supplies	2,308	9,969	437	6,000	6,000
67.20.061.04.5072	Make Music Day - Supplies	2,225	3,197	600	5,510	5,510
67.20.061.04.5099	Miscellaneous Supplies	2,096	2,177	245	3,000	—
67.20.061.08.5304	Internet Service Fees	117	4,099	4,304	4,700	5,900
67.20.061.08.5310	4th of July Celebration	25,000	25,000	—	25,000	—
67.20.061.08.5314	Special Event Insurance	880	2,189	—	2,500	—
67.20.061.08.5342	Consulting Svcs - Wayfinding	16,500	5,700	20,000	25,000	25,000
67.20.061.08.5365	Other Misc Fees - Writer	—	—	—	—	—
67.20.061.08.5371	Advertising	37,574	50,006	13,224	44,000	56,600
67.20.061.08.5389	Other Fees - Arts	20,875	26,000	7,000	29,000	29,000
67.20.061.08.5397	Contract Labor	2,703	3,000	—	5,000	5,000
67.20.061.08.5398	Summer Band Program	8,600	9,100	—	9,500	—
67.20.061.16.5711	Insurance	—	12	377	1,800	3,000
67.20.061.18.5601	Minor Equipment	4,000	15,000	6,900	10,000	15,000
67.20.061.38.5804	Special Events	8,461	7,835	300	8,000	52,500
67.20.061.38.5807	Contributions to Projects	15,000	21,786	19,722	23,500	40,000
67.20.061.38.5823	HDLI Contract	34,418	32,636	25,000	35,000	45,000
67.20.061.38.5853	Site Wayfinding	6,948	86,590	—	38,000	184,800
67.20.061.38.5989	Miscellaneous Expense	1,774	7,102	477	4,000	—
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	—	—	—	—	—
67.60.415.08.5371	Advertising	—	—	—	—	—
67.60.415.18.5601	Minor Equip - Christmas Tree	—	—	—	—	—
67.60.415.38.5804	Hometown Holiday Supplies	800	800	—	—	—
67.80.061.38.5804	Special Events- Art Grant Pgm	—	500	—	—	—
TOTALS		\$ 219,736	\$ 335,700	\$ 103,682	\$ 306,510	\$ 500,310

City of Liberty, Missouri
Police Training Fund
Fiscal Year 2022

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	\$ 18,139	\$ 36,131	\$ 36,441
Revenues			
Grants	\$ —	\$ 1,200	\$ 1,200
Interest Earnings	95	60	20
Police Training	3,742	4,500	4,500
Arrest Costs Recoupment	1,751	1,900	1,900
Post Training Funds	2,203	2,150	2,150
Miscellaneous Income	10,550	—	—
Total Revenues	<u>\$ 18,341</u>	<u>\$ 9,810</u>	<u>\$ 9,770</u>
Total Resources	<u>\$ 36,480</u>	<u>\$ 45,941</u>	<u>\$ 46,211</u>
Expenditures			
Police Training Travel	\$ —	\$ 4,500	\$ 4,500
Police Registration Fees	349	5,000	6,000
Police Training Costs	—	—	—
Total Expenditures	<u>\$ 349</u>	<u>\$ 9,500</u>	<u>\$ 10,500</u>
Total Revenue Over(Under) Expenditures	<u>\$ 17,992</u>	<u>\$ 310</u>	<u>\$ (730)</u>
Ending Fund Balance	<u>\$ 36,131</u>	<u>\$ 36,441</u>	<u>\$ 35,711</u>

YEAR 2022 BUDGET DETAIL

POLICE TRAINING FUND

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
69.30.3126	Cops Universal Hiring Prog	\$ 1,200	\$ 1,243	\$ —	\$ 1,200	\$ 1,200
69.50.3301	Interest Earnings	58	205	95	60	20
69.60.3354	Police Training Fees	4,746	5,531	3,742	4,500	4,500
69.60.3355	Arrest Cost Recoupment	3,436	2,624	1,751	1,900	1,900
69.60.3356	Post Training Funds	2,109	2,161	2,203	2,150	2,150
69.70.3661	Reimbursed Expense - Gen	—	5,525	10,550	—	—
TOTALS		<u>\$ 11,549</u>	<u>\$ 17,289</u>	<u>\$ 18,341</u>	<u>\$ 9,810</u>	<u>\$ 9,770</u>
EXPENDITURES						
69.40.501.06.5210	Police Training Travel	\$ 2,422	\$ 4,550	\$ —	\$ 4,500	\$ 4,500
69.40.501.06.5251	Police Registration Fees	920	4,159	349	5,000	6,000
69.40.501.06.5259	Police Training Costs	—	—	—	—	—
TOTALS		<u>\$ 3,342</u>	<u>\$ 8,709</u>	<u>\$ 349</u>	<u>\$ 9,500</u>	<u>\$ 10,500</u>

City of Liberty, Missouri
 Police Inmate Security Fund
 Fiscal Year 2022

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	\$ 12,133	\$ 15,949	\$ 15,049
Revenues			
Interest Earnings	\$ 80	\$ 100	\$ 10
Inmate Maintenance Fee	3,736	4,500	4,500
Total Revenues	\$ 3,816	\$ 4,600	\$ 4,510
Total Resources	\$ 15,949	\$ 20,549	\$ 19,559
Expenditures			
Biometric Supplies	\$ —	\$ 4,000	\$ 4,000
Minor Equipment	—	1,500	1,500
Total Expenditures	\$ —	\$ 5,500	\$ 5,500
Total Revenue Over(Under) Expenditures	\$ 3,816	\$ (900)	\$ (990)
Ending Fund Balance	\$ 15,949	\$ 15,049	\$ 14,059

YEAR 2022 BUDGET DETAIL
POLICE INMATE SECURITY FUND

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
71.50.3301	Interest Earnings	\$ 137	\$ 251	\$ 80	\$ 100	\$ 10
71.60.3357	Inmate Maintenance Fee	4,744	5,530	3,736	4,500	4,500
TOTALS		<u>\$ 4,881</u>	<u>\$ 5,781</u>	<u>\$ 3,816</u>	<u>\$ 4,600</u>	<u>\$ 4,510</u>
EXPENDITURES						
71.40.501.04.5055	Biometric Supplies	\$ —	\$ 2,476	\$ —	\$ 4,000	\$ 4,000
71.40.501.18.5601	Minor Equipment	1,680	—	—	1,500	1,500
TOTALS		<u>\$ 1,680</u>	<u>\$ 2,476</u>	<u>\$ —</u>	<u>\$ 5,500</u>	<u>\$ 5,500</u>

City of Liberty, Missouri
Cemetery Maintenance Fund
Fiscal Year 2022

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	\$ 13,946	\$ 28,744	\$ 29,363
Revenues			
Charges for Services-Burial Permits	\$ 36,000	\$ 25,349	\$ 25,350
Charges for Services-Engraving Services	960	704	704
Interest Earnings	141	306	50
Miscellaneous Income	—	100	100
Misc-Contributions for Maintenance	—	100	100
Misc-Sale of Lots/Columbarium Niche	18,900	14,240	14,240
Total Revenues	\$ 56,001	\$ 40,799	\$ 40,544
Transfers In			
Misc-Contributions from Trust Funds	\$ 2,493	\$ 2,120	\$ 270
Transfers In from General Fund	67,750	67,750	67,750
Total Transfers In	\$ 70,243	\$ 69,870	\$ 68,020
Total Revenues and Transfers In	\$ 126,244	\$ 110,669	\$ 108,564
Total Resources	\$ 140,190	\$ 139,413	\$ 137,927
Expenditures			
Supplies-Cemetery Committee	\$ 268	\$ 300	\$ 300
Supplies-VFW	135	200	200
Supplies-Miscellaneous	150	50	75
Fees-Contract Labor-Open/Close	11,750	10,000	14,000
Fees-Miscellaneous	5,250	5,250	—
Utilities-Electric	775	—	500
Maintenance-Grounds/Landscaping	721	1,000	1,000
Maintenance-Mowing Contract	43,930	45,000	65,000
Maintenance-Headstone	717	500	500
Minor Equipment	—	—	—
Construction Projects	—	—	—
Total Expenditures	\$ 63,696	\$ 62,300	\$ 81,575
Transfers Out			
Transfers out to Park Fund for Labor	\$ 47,750	\$ 47,750	\$ 47,750
Total Transfers Out	\$ 47,750	\$ 47,750	\$ 47,750
Total Expenditures and Transfers Out	\$ 111,446	\$ 110,050	\$ 129,325
Revenues Favorable/(Unfavorable) to Expenditures and Transfers Out	\$ 14,798	\$ 619	\$ (20,761)
Columbarium Reserve	2,700	2,700	2,700
Undesignated Fund Balance	26,044	26,663	5,902
Ending Fund Balance	\$ 28,744	\$ 29,363	\$ 8,602

YEAR 2022 BUDGET DETAIL
CEMETERY MAINTENANCE FUND

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
73.40.3681	Burial Permits	\$ 18,450	\$ 28,974	\$ 36,000	\$ 25,349	\$ 25,350
73.40.3684	Engraving Services	960	640	960	704	704
73.50.3301	Interest	351	345	141	306	50
73.70.3671	Contributions for Maint	—	—	—	100	100
73.70.3691	Sale of Lots	13,294	18,225	16,200	12,540	12,540
73.70.3692	Sale of Columbarium Niche	1,830	1,800	2,700	1,700	1,700
73.70.3791	Miscellaneous Income	8	479	—	100	100
73.80.3671	Transfers In-Contributions	8,148	9,759	2,493	2,120	270
73.80.3802	Transfers In-General Fund	47,750	47,750	67,750	67,750	67,750
TOTALS		<u>90,791</u>	<u>107,972</u>	<u>126,244</u>	<u>110,669</u>	<u>108,564</u>
EXPENDITURES						
73.70.226.04.5073	Supplies-Cemetery Committee	\$ —	\$ —	\$ 268	\$ 300	\$ 300
73.70.226.04.5075	Supplies - VFW	—	603	135	200	200
73.70.226.04.5099	Miscellaneous Supplies	200	75	150	50	75
73.70.226.08.5344	Engraving Fees	—	150	—	—	—
73.70.226.08.5397	Contract Labor	7,875	12,750	11,750	10,000	14,000
73.70.226.08.5399	Miscellaneous Fees	—	—	5,250	5,250	—
73.70.226.12.5401	Electric	316	172	775	—	500
73.70.226.14.5575	Grounds/Landscaping	305	1,305	721	1,000	1,000
73.70.226.14.5577	Mowing Contract	33,190	42,820	43,930	45,000	65,000
73.70.226.14.5579	Headstone Maintenance	892	417	717	500	500
73.70.226.18.5601	Minor Equipment	—	—	—	—	—
73.70.226.36.7510	Construction Contract	—	—	—	—	—
73.70.226.42.5996	Interfund Transfers-Park Fund	47,750	47,750	47,750	47,750	47,750
TOTALS		<u>\$ 90,528</u>	<u>\$ 106,041</u>	<u>\$ 111,445</u>	<u>\$ 110,050</u>	<u>\$ 129,325</u>

City of Liberty, Missouri
 Loss Control Fund
 Fiscal Year 2022

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	\$ 96,179	\$ 89,002	\$ 51,302
Revenues			
Interest Earnings	\$ 249	\$ —	\$ —
Loss Control MPR Refund	15,097	—	—
Loss Control Credit-Reimbursement	—	—	—
Wellness Credits	21,321	—	—
Insurance Settlement	—	—	—
Miscellaneous Income	49,038	—	—
Accident Reimbursement	—	—	—
Total Revenues	\$ 85,705	\$ —	\$ —
Total Resources	181,884	89,002	51,302
Expenditures			
Supplies	\$ 3,175	\$ —	\$ —
Training Travel	14,886	—	—
Miscellaneous Fees	—	—	—
Minor Equipment	12,364	—	—
Other Expenses	2,041	37,700	—
Capital Equipment	—	—	—
Fire Wellness Assessment	28,600	—	—
Insurance Deductible	31,816	—	—
Total Expenditures	\$ 92,882	\$ 37,700	\$ —
Total Revenue Over(Under) Expenditures	\$ (7,177)	\$ (37,700)	\$ —
Ending Fund Balance	\$ 89,002	\$ 51,302	\$ 51,302

YEAR 2022 BUDGET DETAIL
LOSS CONTROL FUND

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
75.50.3301	Interest Earnings	\$ 3,015	\$ 2,998	\$ 249	\$ —	\$ —
75.70.3658	Loss Control MPR Refund	25,981	26,573	15,097	—	—
75.70.3659	Loss Control Credit-Reimb	18,477	—	—	—	—
75.70.3663	Wellness Credit-Reimbursement	15,829	—	21,321	—	—
75.70.3721	Insurance Settlement	15,658	68,972	—	—	—
75.70.3724	Accident Reimbursement	—	—	—	—	—
75.70.3791	Miscellaneous Income	55	133	49,038	—	—
TOTALS		\$ 79,015	\$ 98,676	\$ 85,705	\$ —	\$ —
EXPENDITURES						
75.20.780.04.5001	Administration General Supplies	\$ —	\$ —	\$ —	\$ —	\$ —
75.20.780.06.5210	Administration Training Travel	135	—	—	—	—
75.20.780.18.5601	Administration Minor Equipment	495	—	—	—	—
75.20.790.08.5314	Admin Insurance Deductible	2,278	2,131	—	—	—
75.25.780.04.5001	HR General Supplies	—	—	—	—	—
75.25.780.06.5210	HR Training Travel	—	—	—	—	—
75.25.780.18.5601	HR Minor Equipment	—	—	—	—	—
75.25.780.36.7203	HR Software	—	—	—	—	—
75.30.780.04.5001	Finance General Supplies	206	—	—	—	—
75.30.780.06.5210	Finance Training Travel	397	1,390	—	—	—
75.30.790.08.5314	Finance Insurance Deductible	—	—	—	—	—
75.40.780.06.5210	Police Training Travel	6,324	1,322	2,295	—	—
75.40.780.06.5251	Police Registration Fees	23,020	15,671	—	—	—
75.40.780.06.5252	Police Lodging	4,038	—	—	—	—
75.40.780.18.5601	Police Minor Equipment	—	—	—	—	—
75.40.790.08.5314	Police Insurance Deductible	3,116	4,086	6,704	—	—
75.50.780.06.5210	Fire Training Travel	26,069	11,982	11,341	—	—
75.50.780.06.5259	Fire Training Costs	876	—	—	—	—
75.50.780.08.5389	Fire Wellness Physicals	—	—	28,600	—	—
75.50.780.18.5601	Fire Minor Equipment	36,880	4,169	1,293	—	—
75.50.780.38.5813	Fire Protective Clothing	—	76,328	2,352	37,700	—
75.50.790.08.5314	Fire Insurance Deductible	10,000	—	—	—	—
75.50.790.36.7201	Fire Capital Equipment	—	—	—	—	—
75.60.780.04.5001	Parks General Supplies	569	—	—	—	—
75.60.780.18.5601	Parks Minor Equipment	—	—	—	—	—
75.60.790.08.5314	Parks Insurance Deductible	20,918	13,343	10,000	—	—
75.70.780.04.5001	PW General Supplies	—	—	1,200	—	—
75.70.780.18.5601	PW Minor Equipment	583	—	—	—	—
75.70.780.38.5813	PW Protective Clothing	—	—	—	—	—
75.70.790.08.5314	PW Insurance Deductible	10,000	10,000	18,467	—	—
75.90.780.06.5210	IS Training Travel	—	—	—	—	—
75.90.780.18.5601	IS Minor Equipment	—	—	—	—	—
75.95.780.04.5001	City-Wide General Supplies	2,197	2,276	1,775	—	—
75.95.780.06.5210	City-Wide Training & Travel	15,575	2,738	750	—	—
75.95.780.08.5399	City-Wide Miscellaneous Fees	11,850	12,117	—	—	—
75.95.780.18.5601	City-Wide Minor Equipment	—	—	11,070	—	—
75.95.780.38.5989	City-Wide Mic Expenses	—	—	(311)	—	—
75.95.790.08.5314	City-Wide Insurance Deductible	—	—	(3,355)	—	—
TOTALS		\$ 175,525	\$ 157,553	\$ 92,182	\$ 37,700	\$ —

City of Liberty, Missouri
Public Safety Sales Tax Fund
Fiscal Year 2022

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	\$ 2,009,308	\$ 4,057,608	\$ 3,837,319
Revenues			
PSST Sales Tax	\$ 2,930,906	\$ 2,985,800	\$ 3,243,420
Interest	12,551	—	110
GF Fund Balance Transfer	600,000	125,000	583,000
Total Revenues	<u>\$ 3,543,457</u>	<u>\$ 3,110,800</u>	<u>\$ 3,826,530</u>
Total Resources	<u>\$ 5,552,765</u>	<u>\$ 7,168,408</u>	<u>\$ 7,663,849</u>
Expenditures			
Police			
Employee Compensation	\$ 151,780	\$ 168,213	\$ 336,850
Fees	—	—	5,000
Insurance	16,895	12,855	8,370
Training	3,988	24,000	46,000
Minor Equipment	4,630	9,500	19,000
Uniforms	3,657	8,000	4,000
Capital Expenditures	—	—	—
Transfers In from General Fund - Police	453,435	1,121,155	1,384,622
Fire			
Employee Compensation	\$ 136,178	\$ 224,015	\$ 258,840
Clothing Expense	—	—	—
Transfers in from General Fund - Fire	724,595	1,763,351	1,839,350
Total Expenditures	<u>\$ 1,495,157</u>	<u>\$ 3,331,089</u>	<u>\$ 3,902,032</u>
Total Revenue Over(Under) Expenditures	<u>\$ 2,048,300</u>	<u>\$ (220,289)</u>	<u>\$ (75,502)</u>
Ending Fund Balance	<u><u>\$ 4,057,608</u></u>	<u><u>\$ 3,837,319</u></u>	<u><u>\$ 3,761,817</u></u>

YEAR 2022 BUDGET DETAIL
PUBLIC SAFETY SALES TAX FUND

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
59.10.3028	PSST Sales Tax	\$2,679,068	\$2,689,517	\$2,930,906	\$2,985,800	\$3,243,420
59.50.3301	Interest	13,457	34,500	12,551	—	110
59.80.3802	GF Balance Transfer	—	—	600,000	125,000	583,000
TOTALS		\$2,692,525	\$2,724,017	\$3,543,457	\$3,110,800	\$3,826,530
EXPENDITURES						
59.40.501.02.4001	Salaries	\$ 91,232	\$ 55,441	\$ 110,305	\$ 95,211	\$ 184,474
59.40.501.02.4003	Out of Class	—	—	—	—	—
59.40.501.02.4004	Overtime	3,645	247	2,189	4,000	10,610
59.40.501.02.4015	Opt Out	3,762	2,655	8,083	—	—
59.40.501.02.4018	Health Savings	2,622	1,320	488	3,983	9,684
59.40.501.02.4101	Social Security	7,474	4,433	9,223	7,852	15,665
59.40.501.02.4102	LAGERS Retirement Program	3,827	1,285	9,486	15,590	30,920
59.40.501.02.4104	Workers Compensation	3,879	9,054	9,825	7,100	11,316
59.40.501.02.4105	Health Insurance	7,038	6,587	1,746	32,888	70,716
59.40.501.02.4106	Life Insurance	34	23	48	48	100
59.40.501.02.4107	Dental Insurance	620	278	250	1,136	2,419
59.40.501.02.4112	Vision Insurance	157	14	—	299	730
59.40.501.02.4116	Disability Insurance	57	61	137	106	216
59.40.500.06.5259	Training	10,618	15,981	3,988	24,000	46,000
59.40.500.08.5372	Recruitment Expenses	—	1,174	—	—	5,000
59.40.500.16.5715	Liability Insurance	2,636	7,222	9,654	6,662	3,350
59.40.500.18.5601	Minor Equipment	1,128	4,700	4,630	9,500	19,000
59.40.500.38.5812	Uniforms	4,100	1,748	3,657	8,000	4,000
59.40.500.36.7101	Vehicles	—	—	—	—	—
59.50.301.02.4001	Salaries	106,905	100,407	81,033	120,448	126,249
59.50.301.02.4003	Out of Class	1,072	457	128	270	—
59.50.301.02.4004	Overtime	1,767	5,259	4,658	15,546	18,188
59.50.301.02.4015	Opt Out	—	—	2,376	3,492	3,492
59.50.301.02.4018	Health Savings (HSA)	2,729	3,452	2,873	4,638	6,072
59.50.301.02.4101	Social Security	8,172	7,941	6,679	10,900	11,781
59.50.301.02.4102	LAGERS Retirement Program	19,685	20,807	7,319	24,460	37,114
59.50.301.02.4104	Workers Compensation	5,150	12,467	13,927	10,094	11,782
59.50.301.02.4105	Health Insurance	15,223	19,449	16,073	32,338	41,532
59.50.301.02.4106	Life Insurance	24	30	26	63	75
59.50.301.02.4107	Dental Insurance	756	813	837	1,296	1,965
59.50.301.02.4112	Vision Insurance	115	164	180	324	428
59.50.301.02.4116	Disability Insurance	65	81	70	146	162
59.50.301.16.5715	Liability Insurance	1,977	5,417	7,241	6,193	5,020
59.50.300.38.5812	Clothing Expense	—	—	—	—	—
59.40.530.02.4099	Transfer In of PSST Costs from the General Fund	588,506	624,988	453,435	1,121,155	1,384,622
59.50.330.02.4099	Transfer In of PSST Costs from the General Fund	753,359	1,195,103	724,595	1,763,351	1,839,350
TOTALS		\$1,648,334	\$2,109,058	\$1,495,157	\$3,331,089	\$3,902,032

TIF FUNDS

City of Liberty, Missouri
Consolidated TIF Projects - Bonds
Fiscal Year 2022

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	\$ 4,930,463	\$ 4,653,562	\$ 5,358,727
Revenues			
Taxes	\$ 1,319,754	\$ 1,357,344	\$ 941,234
CID Sales Tax	1,699,186	512,009	214,449
Interest	13,984	30,000	6,000
Miscellaneous Income	16,837	15,000	—
Total Revenues	\$ 3,049,760	\$ 1,914,353	\$ 1,161,683
Expenditures			
Fees	\$ 1,309,077	\$ 16,214	\$ 418,413
Debt Service Principal	1,573,000	800,000	395,000
Debt Service Interest	433,067	388,974	278,651
Debt Service Fees	11,517	4,000	1,855
Debt Service Cost of Issuance	—	—	—
Total Expenditures	\$ 3,326,661	\$ 1,209,188	\$ 1,093,919
Revenue Over(Under) Expenditures	\$ (276,901)	\$ 705,165	\$ 67,764
Restricted Cash - Bond Pymt	\$ 111,689	\$ 110,673	\$ 150,000
Restricted Cash - Redemption Acct	181,538	181,538	180,000
Restricted Cash - PILOTS	152	152	—
Restricted Cash - EATS	383,008	382,978	380,000
Restricted Cash - Bond Proceeds	3,613,088	917,706	2,226,720
Restricted Cash - Business Inter	1,383,655	990,751	990,751
Restricted Cash - TIF	1,019	1,019	1,033
Restricted Cash - Surplus	358,449	358,449	421,850
Restricted Cash - Cost of Issuance	2	2	—
Restricted Cash - CID Revenues	49,122	49,115	50,000
Restricted Cash - CID Surplus	172,674	172,674	100,000
Restricted Fund For Debt Service Held by City	(1,600,834)	2,193,670	926,137
Ending Fund Balance	\$ 4,653,562	\$ 5,358,727	\$ 5,426,491

YEAR 2022 BUDGET DETAIL
Consolidated TIF Projects - Bonds

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
**10.3001	Real Estate Tax	\$ 92,339	\$ 88,255	\$ 65,986	\$ 65,468	\$ 69,334
**10.3009	Delinquent Charges	—	202	—	—	—
**10.3029	Sales Tax Transfers	948,715	875,433	544,721	551,392	210,103
**10.3036	TIF County PILOT-Cty/Schl/Hosp	713,475	681,352	544,868	547,496	588,256
**10.3038	County Sales Tax	245,110	255,619	77,162	90,238	73,541
**10.3039	TIF Sales Tax-County Phase B	102,177	128,602	87,017	102,750	—
**15.3502	CID Sales Tax Series 2007	913,230	1,010,789	1,082,294	—	—
**15.3503	CID Captured by TIF	388,872	405,199	392,109	260,787	101,970
**15.3504	CID Pledged by Agreement	176,976	198,119	198,823	223,213	101,970
**15.3505	CID Project B-1	—	—	—	—	—
**15.3549	Zoological Sales Tax	62,317	43,307	25,960	28,009	10,509
**50.3301	Interest Earnings-Reserve	—	284	125	—	—
**50.3302	Interest Earnings-Reserve	42,405	69,726	13,859	30,000	6,000
**70.3791	Miscellaneous Income	12,182	15,705	16,837	15,000	—
**70.3794	Bond Proceeds	3,415,000	—	—	—	—
TOTALS		<u>\$7,112,799</u>	<u>\$3,772,591</u>	<u>\$3,049,760</u>	<u>\$1,914,353</u>	<u>\$1,161,683</u>

EXPENDITURES						
..**.08.5311	Legal Fees	\$ 4,000	\$ —	\$ —	\$ —	\$ —
..**.08.5341	Administrative Fees	7,874	7,726	5,571	4,606	2,178
..**.08.5365	Reimbursable Fees	114,481	103,176	83,578	1,800	405,589
..**.08.5397	Contract Labor	—	—	—	—	—
..**.08.5399	Miscellaneous Fees	918,780	1,009,863	1,082,904	9,808	10,646
..**.08.5850	Developer Reimbursement	—	—	137,024	—	—
..**.08.5995	Transfer-Debt Service Fund	—	—	—	—	—
..**.24.6001	Bond Principal	5,810,000	1,515,000	1,573,000	800,000	395,000
..**.24.6011	Bond Interest	605,244	494,514	433,067	388,974	278,651
..**.24.6021	Debt Service Fees	27,847	4,560	11,517	4,000	1,855
..**.24.6024	Cost of Issuance	—	—	—	—	—
..**.42.5995	Transfer-Debt Service Fund	—	—	—	—	—
TOTALS		<u>\$7,488,225</u>	<u>\$3,134,838</u>	<u>\$3,326,661</u>	<u>\$1,209,188</u>	<u>\$1,093,919</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	\$ 2,505,000	\$ 2,620,794	\$ 10,902,376	

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		September 1		Total Payment	Bond Balance
		Interest	Principal	Interest	Principal		
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	—
TOTALS		\$ 160,320.42	\$ 1,565,000	\$ 174,113.85		\$ 1,899,434.27	

City of Liberty, Missouri
Consolidated TIF Projects - Pay-Go
Fiscal Year 2022

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	\$ 491,230	\$ 687,958	\$ 687,957
Revenues			
Taxes	\$ 2,250,970	\$ 1,986,037	\$ 1,127,736
CID Sales Tax	1,206,768	784,940	113,573
Interest Earnings	163	—	—
Total Revenues	<u>\$ 3,457,901</u>	<u>\$ 2,770,977</u>	<u>\$ 1,241,309</u>
Total Resources	<u>\$ 3,949,131</u>	<u>\$ 3,458,935</u>	<u>\$ 1,929,266</u>
Expenditures			
Administrative Fees	\$ 131,878	\$ 9,461	\$ 2,303
TIF Reimbursable Fees	—	—	—
Miscellaneous Fees	9,242	15,312	15,168
Developer Fees	3,120,053	2,746,205	1,223,838
Total Expenditures	<u>\$ 3,261,172</u>	<u>\$ 2,770,978</u>	<u>\$ 1,241,309</u>
Revenue Over(Under) Expense	<u>\$ 196,728</u>	<u>\$ (1)</u>	<u>\$ —</u>
Ending Fund Balance	<u><u>\$ 687,958</u></u>	<u><u>\$ 687,957</u></u>	<u><u>\$ 687,957</u></u>

YEAR 2022 BUDGET DETAIL
Consolidated TIF Projects - Pay-Go

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
**10.3001	Real Estate Tax	\$ 55,916	\$ 87,350	\$ 118,964	\$ 102,217	\$ 99,956
**10.3029	Sales Tax Transfers	682,567	692,634	758,948	721,681	127,803
**10.3036	TIF County PILOT	432,041	424,262	982,555	854,825	848,076
**10.3038	County Sales Tax	328,070	468,417	340,500	252,604	44,731
**15.3503	CID Captured by TIF	343,982	404,795	398,644	392,470	56,787
**15.3504	CID Pledged by Agreement	433,400	306,703	808,124	392,470	56,786
**15.3549	Zoological Sales Tax	60,659	48,652	50,003	54,710	7,170
**50.3301	Interest Earnings-Reserve	—	268	163	—	—
TOTALS		<u>\$2,336,635</u>	<u>\$2,433,082</u>	<u>\$3,457,901</u>	<u>\$2,770,977</u>	<u>\$1,241,309</u>
EXPENDITURES						
..**.08.5341	Administrative Fees	97,307	194,767	131,878	9,461	2,303
..**.08.5365	Reimbursable Fees	1,232	—	—	—	—
..**.08.5397	Contract Labor	—	—	—	—	—
..**.08.5399	Miscellaneous Fees	8,702	9,545	9,242	15,312	15,168
..**.08.5860	Developer Reimbursement	2,222,577	2,266,302	3,120,053	2,746,205	1,223,838
TOTALS		<u>\$2,329,817</u>	<u>\$2,470,615</u>	<u>\$3,261,172</u>	<u>\$2,770,978</u>	<u>\$1,241,309</u>

City of Liberty, Missouri
 Liberty Commons TIF Project
 Fiscal Year 2022

	2020 Actual	2021 Forecast	2022 Budget
Beginning Fund Balance	\$ 4,806,425	\$ 5,856,587	\$ 7,171,963
Revenues			
Real Estate Tax - City Pilots	\$ 120,323	\$ 124,099	\$ 114,756
TIF Sales Tax - City	644,429	640,090	709,200
TIF Real Estate Tax - County Pilots	993,554	1,037,818	973,640
TIF Sales Tax - County	195,712	224,020	248,220
Hotel Rebate	31,295	28,330	28,080
CID Sales Tax	559,000	548,940	604,240
CID Special Assessment	142,214	498,392	498,392
Zoological Sales Tax	28,962	32,000	35,460
TDD Sales Tax	392,390	401,980	440,880
Interest Earnings-Reserve	12,618	20,000	1,500
Transfers	1,458,767	—	—
Total Revenues	\$ 4,579,263	\$ 3,555,669	\$ 3,654,368
Expenditures			
Administrative Fees	\$ 4,831	\$ 2,303	\$ 2,303
Legal Fees	—	—	—
TIF Reimbursable Fees	209,826	—	—
Miscellaneous Fees	18,245	25,565	25,389
Developer Reimbursements	—	—	—
Bond Principal	415,000	455,000	520,000
Bond Interest	1,776,009	1,753,716	1,728,731
Debt Service Fees	3,710	3,710	3,710
Transfers - CID/TDD	1,101,479	—	—
Total Expenditures	\$ 3,529,101	\$ 2,240,294	\$ 2,280,133
Revenue Over(Under) Expense	\$ 1,050,162	\$ 1,315,375	\$ 1,374,235
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	2,782,339	4,082,607	7,860,109
Ending Fund Balance	\$ 5,856,587	\$ 7,171,963	\$ 8,546,198

YEAR 2022 BUDGET DETAIL
LIBERTY COMMONS TIF FUND

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
16.10.3001	Real Estate	\$ 43,124	\$ 114,984	\$ 120,323	\$ 124,099	\$ 114,756
16.10.3009	Delinquent Charges	275	15,981	—	—	—
16.10.3023	Hotel Rebate	22,057	24,922	31,295	28,330	28,080
16.10.3029	Sales Tax Transfers	506,598	556,599	644,429	640,090	709,200
16.10.3036	Tif County Pilots	333,227	887,702	993,554	1,037,818	973,640
16.10.3038	County Sales Tax	129,617	277,114	195,712	224,020	248,220
16.15.3503	CID Captured by TIF	209,181	244,577	278,799	274,470	302,120
16.15.3504	CID Pledged by Agreement	210,188	245,806	280,200	274,470	302,120
16.15.3505	CID Spec Ass Capt by TIF	—	—	—	249,196	249,196
16.15.3506	CID Spec Ass Pledged	156,242	200,580	142,214	249,196	249,196
16.15.3549	Zoological Sales Tax	31,942	29,581	28,962	32,000	35,460
16.16.3551	TDD Captured by TIF	127,143	172,803	199,444	200,990	220,440
16.16.3552	TDD Pledged By Agreement	120,238	166,171	192,946	200,990	220,440
16.50.3302	Interest Earnings - Reserve	40,272	64,875	11,701	20,000	1,500
16.70.3794	Bond Proceeds	—	—	—	—	—
17.15.3504	Transfers - CID	420,465	490,698	559,885	—	—
17.15.3505	Transfers-CID Special Asses	741,091	550,507	498,391	—	—
17.50.3301	Interest Earnings	—	2,873	516	—	—
18.15.3504	CID Sales Tax	—	32,343	—	—	—
18.15.3551	Transfers - TDD	255,564	314,462	400,491	—	—
18.50.3301	Interest Earnings	—	538	401	—	—
TOTALS		\$ 3,347,223	\$ 4,393,114	\$ 4,579,263	\$ 3,555,669	\$ 3,654,368
EXPENDITURES						
16.70.675.08.5311	Legal Fees	438	138	—	—	—
16.70.675.08.5341	Administrative Fees	2,303	2,428	2,428	2,303	2,303
16.70.675.08.5365	Reimbursable Fees	688	—	—	—	—
16.70.675.08.5397	Contract Labor	—	—	—	—	—
16.70.675.08.5399	Miscellaneous Fees	5,870	16,299	18,245	25,565	25,389
16.70.675.08.5860	Developer Reimbursement	—	—	—	—	—
16.70.675.24.6001	Bond Principal	—	340,000	415,000	455,000	520,000
16.70.675.24.6011	Bond Interest	1,804,069	1,795,356	1,776,009	1,753,716	1,728,731
16.70.675.24.6021	Debt Service Fees	3,710	3,710	3,710	3,710	3,710
16.70.675.24.6024	Cost of Issuance	—	—	—	—	—
17.70.675.08.5341	Administrative Fees	1,095	1,229	1,401	—	—
17.70.675.08.5365	TIF Reimbursable Fees	156,242	269,321	209,826	—	—
17.70.675.08.5399	Miscellaneous Fees	580,814	698,726	709,090	—	—
18.70.675.08.5341	Administrative Fees	683	868	1,002	—	—
18.70.675.08.5365	TIF Reimbursable Fees	—	—	—	—	—
18.70.675.08.5399	Miscellaneous Fees	247,381	338,974	392,390	—	—
TOTALS		\$ 2,803,294	\$ 3,467,050	\$ 3,529,101	\$ 2,240,294	\$ 2,280,133

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 to provide safe, reliable, efficient and effective water and wastewater services to the residents of Liberty and surrounding drinking water customers. Our knowledgeable and professional staff will seek education and training to provide timely and cost effective solutions to challenges posed to utility operations, our residents and customers.

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 195.2 miles of drinking water distribution mains, 1,639 fire hydrants and 3,976 water distribution system valves within the City limits. This Division is also responsible for operating, repairing, and maintaining the collection system consisting of 184 miles of wastewater collection lines and 4,436 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 is an estimated 10,900 combined residential and commercial meters within the City limits.

Staffing Levels:

The Utilities Department proposed staffing levels for FY2022, along with a brief look at historical staffing levels, are as follows on the next page:

Position Title	2018	2019	2020	2021	2022 Budget
Administration					
Utilities Director	1	1	1	1	1
Utilities Asst. Director Production & Treatment	1	1	1	—	—
Utilities Asst. Director Operations & Construction	1	1	1	1	1
Administrative Assistant - Utilities	1	1	1	1	1
Production & Treatment					
Operations Manager - Production	—	—	—	—	1
Utilities Manager - Production	1	1	1	1	—
Production Crew Manager	—	—	—	—	1
Util Prod/Treatment Tech I	10	10	9	9	—
Production Tech I	—	—	—	—	3
Production Tech II	—	—	—	—	1
Production Plant Mechanic	—	—	—	—	1
Operations Manager - Treatment	—	—	—	—	1
Util Treatment Manager	1	1	1	1	—
Treatment Crew Manager	—	—	—	—	1
Treatment Tech I	4	—	—	—	2
Treatment Tech II	—	—	—	1	1
Utilities Worker - Prod/Treatment	2	1	1	1	1
WWTP - IPP Coordinator	—	1	1	1	1
Operations					
Operations Manager - MTCE & Construction	—	—	—	1	1
Utilities Manager - Collections	1	1	1	—	—
Crew Chief Collections	—	—	1	1	1
Util Collection Worker I	5	5	5	4	4
Util Collection Worker II	1	1	2	2	2
Utilities Manager - Distribution	1	1	1	—	—
Crew Chief Distribution	—	—	—	1	1
Util Distribution Worker I	5	5	4	4	4
Util Distribution Worker II	2	2	2	2	2
Meter Services					
Crew Chief Meter Services	—	—	1	1	1
Util Meter Service Technician	2	2	2	1	1
Util UDF Service Technician	—	—	—	1	1
Util Water Service Specialist	1	1	—	—	—
Construction					
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	2	2	1	1	1
Total	45	41	40	39	39

FY2020 Goals and Objectives:

The Utilities Department FY2020 goals and objectives were as follows:

Utilities Production & Treatment Division 2020 Goals:

1. Improve operational efficiencies of the enterprise fund.

Objective: Complete the second phase of solar panel installation.

Update: The installation was delayed due to COVID-19 and contractor delays.

2. Improve operational resiliency of the enterprise fund.

Objective: Complete a feasibility study of adding a generator at the water treatment plant.

Update: The study was complete and installation is budgeted and planned for 2021.

Utilities Production & Treatment Division 2020 Goals:

1. Maintain federal and state regulatory compliance.

Objective: Attain American Water Infrastructure Act compliance by completing Risk and Resilience Assessment by June 30, 2021 and completing an Emergency Response Plan update by December 31, 2021.

Update: Staff completed training provided by EPA to complete the assessment and response plan and will meet the deadlines.

2. Complete Water Master Plan update to maintain five year cycle.

Objective: Maintain a five year cycle of master plan updates to meet state requirements and coordinate update with City Comprehensive Plan Update.

Update: The master plan update will be completed in 2021.

3. Achieve licensure of all water production and wastewater treatment plan 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.

Update: Minimum license level was maintained, however increases in license were delayed due to COVID-19.

4. 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.

Update: The program was completed as planned.

5. 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.

Update: A new lime silo contract was issued and installation will be completed in 2021.

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

Objective: The water production plant has completed SOP documentation. The waste water treatment plant is approximately 30% complete with SOP documentation.

Update: Progress was delayed due to COVID-19.

7. Improve the operation efficiencies of the Waste Water Treatment Plant.

Objective: Improve the bio-solids stabilization process to fully comply with federal and state regulations and improve process efficiency.

Update: Sustained full compliance in 2020 and pursuing plant modifications to further efficiency.

Utilities Maintenance (Operations) Division 2020 Goals:

1. Improve operational efficiencies of the enterprise fund.

Objective: Allocate employees to continue to implementation of the UDF program which will improve valve system resiliency and improve water quality.

Update: Implementing UDF program Mid 2021. Re-assigning one Utility Meter Service Technician and hiring to fill the crew.

Objective: Continue the replacement of old, malfunctioning, and obsolete fire hydrants throughout the distribution system.

Update: Replaced 8 obsolete fire hydrants

2. Implement a safety focused culture.

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

Update: Implemented new hire safety training program to give general safety training to all new employees before being sent out in the field. Set up a 2 year training refresh cycle for all employees.

3. Improve the operational effectiveness and resiliency of the sewer collection system.

Objective: Continue the cleaning and televising of city flow basins 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, CCTV and reviewed 32,800 feet of sewer main line.

Objective: Continue with yearly root control sawing program to reduce the liability of the City on sewer backup claims by creating a maintenance schedule and reduce the number of customer sewer complaint issues.

Update: Cleared roots from 69,000 feet of pipe and added 3 line segments to quarterly routines.

Utilities Construction Division 2020 Goals:

1. Maintain the resiliency of the distribution and collection infrastructure.

Objective: Maintain our ability to quickly and cost effectively address major and minor infrastructure improvements.

Update: Maintained the ability to mobilize quickly and repair/ install water/sewer infrastructure by replacing aged equipment.

Objective: Initiate and complete seven projects in 2020, three water distribution and four sewer collection.

Update: Completed two Water line projects and four sewer line projects.

2. Implement a safety focused culture.

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

Update: Implemented new hire safety training program to give general safety training to all new employees before being sent out in the field. Set up a 2 year training refresh cycle for all employees.

Utilities Meter Services Division 2020 Goals:

1. To have a fully functioning AMI (Advanced Metering Infrastructure) in place and operational by the end of 2020.

Objective: To provide efficient and accurate 12 month billing cycle per calendar year.

Update: AMI (Advanced Metering Infrastructure) in place and operational except roughly 80 meters out of 10,808.

2. Implement a safety focused culture.

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

Update: Implemented new hire safety training program to give general safety training to all new employees before being sent out in the field. Set up a 2 year training refresh cycle for all employees.

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

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

Update: Brass meters have been held for a 1 year period to manage meter discrepancies.

FY2021 Goals and Objectives:

The Utilities Department FY2021 strategic goals and objectives include the following:

Administrative Division 2021 Goals:

1. Improve operational efficiencies of the enterprise fund.

Objective: Review proposed second phase of solar panel installation for efficiency and effectiveness, proceed with construction if favorable.

Update: Selected contractor was not able to meet contractual requirements and the contract was terminated.

Objective: Implement a new work order, inventory and back flow tracking system.

Update: A new work order system was selected and implementation is ongoing.

2. Improve operational resiliency of the enterprise fund.

Objective: Install backup generators at the water treatment plant and well field to provide a minimum level of operational resiliency in the event of a power grid disruption.

Update: Backup generators have been purchased delivery is scheduled for 2022.

Utilities Production & Treatment Division 2021 Goals:

1. Maintain federal and state regulatory compliance.

Objective: Attain American Water Infrastructure Act compliance by completing Risk and Resilience Assessment by June 30, 2021 and completing an Emergency Response Plan update by December 31, 2021.

Update: The resilience assessment and emergency response plan was completed prior to deadlines.

2. Complete Water Master Plan update to maintain five year cycle.

Objective: Maintain a five year cycle of master plan updates to meet state requirements and coordinate update with City Comprehensive Plan Update.

Update: Update is ongoing, completion is expected in 2022.

3. 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.

Update: Staff continues to increase skill and competency and increase in licensure.

4. 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.

Update: Well preventive maintenance completed and significant repairs were necessary.

5. 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.

Update: The installation of a new lime silo and equipment was completed in 2021.

6. Increase strategic process documentation.

Objective: Increase the level of standard operational procedures and review 25% of existing standard operation procedures.

Update: Response to Covid-19 delayed the execution.

7. Improve the operational efficiencies of the Waste Water Treatment Plant.

Objective: Improve the bio-solids stabilization process to fully comply with federal and state regulations and improve process efficiency.

Update: Staff maintained full compliance with federal and state regulations. MBT2 trial was successful and full implementation will be complete in 2022.

Utilities Maintenance (Operations) Division 2021 Goals:

1. Improve operational efficiencies of the water distribution network.

Objective: Allocate employees to continue to implementation of the UDF program which will improve valve system resiliency and improve water quality.

Update: Staff acquired a valve exerciser and mini vacuum excavator and has completed exercising ¼ of the existing valves in the system.

Objective: Continue the replacement of old, malfunctioning, and obsolete fire hydrants throughout the distribution system.

Update: Staff continues to replace malfunctioning and obsolete fire hydrants.

Objective: Continue the replacement of malfunctioning or leaking valves throughout the distribution system.

Update: Staff is actively identifying malfunctioning valves as the first step in the UDF program and is repairing and or replacing valves as necessary.

2. Implement a safety focused culture.

Objective: Maintain two year training cycle refresh for all employees and continue with new hire safety training program.

Update: Ongoing

Objective: Continue to identify high risk tasks performed during operations and identify best practices and equipment to mitigate unnecessary risk.

Update: Staff has acquired safety helmets and limited the use of "quickie saw" use.

3. Improve the operational effectiveness and resiliency of the sewer collection system.

Objective: Continue the cleaning and televising of city flow basins 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: Progress was hampered by staff turn-over and training.

Objective: Continue with yearly root control sawing program to reduce the liability of the City on sewer backup claims by creating a maintenance schedule and reduce the number of customer sewer complaint issues.

Update: Staff completed all assignments and added some lines to the sawing program.

Objective: Perform a test of chemical root control that in house staff can implement with minimal new equipment purchases.

Update: Staff completed the initial test and has examined the effectiveness with televising. Results are promising and full implementation will hinge on long term result

Utilities Construction Division 2021 Goals:

1. Maintain the resiliency of the distribution and collection infrastructure.

Objective: Maintain our ability to quickly and cost effectively address major and minor infrastructure improvements.

Update: Staff has remained flexible and has met the needs of the department.

Objective: Initiate and complete seven projects in 2021.

Update: Staff completed several large and complex projects.

2. Implement a safety focused culture.

Objective: Maintain two year training cycle refresh for all employees and continue with new hire safety training program.

Update: Ongoing.

Objective: Continue to identify high risk tasks performed during operations and identify best practices and equipment to mitigate unnecessary risk.

Update: Ongoing.

Utilities Meter Services Division 2021 Goals:

1. Improve operational efficiencies of the enterprise fund.

Objective: Replace all city owned non-AMI meters within the meter system.

Update: Staff has completed 99.5% of the meter replacements.

Objective: Implement standard operational practices for monitoring of AMI alarms and alerts in cooperation with the finance department.

Update: Staff has implemented operational practices for monitoring of AMI alarms.

2. Implement a safety focused culture.

Objective: Maintain two year training cycle refresh for all employees and continue with new hire safety training program.

Update: Ongoing.

Objective: Continue to identify high risk tasks performed during operations and identify best practices and equipment to mitigate unnecessary risk.

Update: Ongoing.

FY2022 Goals and Objectives:

The Utilities Department FY2022 strategic goals and objectives include the following:

Administrative Division 2022 Goals:

1. Improve operational efficiencies of the enterprise fund.

Objective: Research solar panel installation alternatives and initiate a contract.

Objective: Implement the new work order, inventory and back flow tracking system.

2. Improve operational resiliency of the enterprise fund.

Objective: Install backup generators at the water treatment plant and well field to provide a minimum level of operational resiliency in the event of a power grid disruption.

Objective: Implement planned maintenance activities in the work order system for all divisions to ensure operational readiness.

Utilities Production & Treatment Division 2022 Goals:

1. Maintain federal and state regulatory compliance.

Objective: Complete all reporting requirements in a timely manner.

Objective: Research and establish time frames for compliance with Lead and Copper Rule Revisions

Objective: Research and establish time frames for compliance with Phosphorous discharge limits.

2. Complete Water Master Plan update to maintain five year cycle.

Objective: Maintain a five year cycle of master plan updates to meet state requirements and coordinate update with City Comprehensive Plan Update.

3. 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.

4. 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.

5. Increase strategic process documentation.

Objective: Increase the level of standard operational procedures and review 25% of existing standard operation procedures.

6. Improve the operational efficiencies of the Waste Water Treatment Plant.

Objective: Improve the bio-solids stabilization process to fully comply with federal and state regulations and improve process efficiency.

Utilities Maintenance (Operations) Division 2022 Goals:

1. Improve operational efficiencies of the water distribution network.

Objective: Allocate employees to continue to implementation of the UDF program which will improve valve system resiliency and improve water quality.

Objective: Continue the replacement of old, malfunctioning, and obsolete fire hydrants throughout the distribution system.

Objective: Continue the replacement of malfunctioning or leaking valves throughout the distribution system.

2. Implement a safety focused culture.

Objective: Maintain two year training cycle refresh for all employees and continue with new hire safety training program.

Objective: Continue to identify high risk tasks performed during operations and identify best practices and equipment to mitigate unnecessary risk.

3. Improve the operational effectiveness and resiliency of the sewer collection system.

Objective: Continue the cleaning and televising of city flow basins 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.

Objective: Continue with yearly root control sawing program to reduce the liability of the City on sewer backup claims by creating a maintenance schedule and reduce the number of customer sewer complaint issues.

Objective: Complete the analysis of chemical root control utilizing in house staff.

Utilities Construction Division 2022 Goals:

1. Maintain the resiliency of the distribution and collection infrastructure.

Objective: Maintain our ability to quickly and cost effectively address major and minor infrastructure improvements.

Objective: Research rehabilitation techniques for water and sewer that can be completed with in house staff with reasonable capital investment costs.

2. Implement a safety focused culture.

Objective: Maintain two year training cycle refresh for all employees and continue with new hire safety training program.

Objective: Continue to identify high risk tasks performed during operations and identify best practices and equipment to mitigate unnecessary risk.

Utilities Meter Services Division 2022 Goals:

1. Improve operational efficiencies of the enterprise fund.

Objective: Replace all city owned non-AMI meters within the meter system.

Objective: Implement standard operational practices for monitoring of AMI alarms and alerts in cooperation with the finance department.

Objective: Implement alternative hydrant meter sets utilizing one-inch equipment and remote read meters.

Objective: Complete the first round of valve exercising and initiate the UDF program.

2. Implement a safety focused culture.

Objective: Maintain two year training cycle refresh for all employees and continue with new hire safety training program.

Objective: Continue to identify high risk tasks performed during operations and identify best practices and equipment to mitigate unnecessary risk.

City of Liberty
Water Operating and Water Capital Funds
Fiscal Year 2022

	2020 Actual	2021 Forecast	Fiscal Year 2022
Rate Increase	1.00 %	1.00 %	3.00 %
Income			
User Fee Income	\$ 5,979,700	\$ 5,905,670	\$ 5,914,410
Interest Earnings	29,385	34,500	3,910
Sale of Public Property	—	—	—
Other Income	95,526	62,250	62,250
Total Income	<u>\$ 6,104,612</u>	<u>\$ 6,002,420</u>	<u>\$ 5,980,570</u>
Operating Expense			
Total Expense	\$ 6,885,111	\$ 7,483,235	\$ 8,121,922
Less: Interest Expense	85,546	135,482	58,022
Less: Depreciation/Amortization	1,434,043	1,500,000	1,500,000
Less: Capital	1,082,000	1,485,000	1,673,514
Total Operating Expense	<u>\$ 4,283,522</u>	<u>\$ 4,362,753</u>	<u>\$ 4,890,386</u>
Operating Income	<u>\$ 1,821,090</u>	<u>\$ 1,639,667</u>	<u>\$ 1,090,184</u>
Operating Income For Ratio Calculation	<u>\$ 1,821,090</u>	<u>\$ 1,639,667</u>	<u>\$ 1,090,184</u>
Total Debt and Interest	<u>\$ 674,227</u>	<u>\$ 803,095</u>	<u>\$ 124,874</u>
Debt Ratio	270 %	204 %	873 %
Ending Combined Cash	<u>\$ 3,995,985</u>	<u>\$ 2,455,988</u>	<u>\$ 1,966,098</u>
45 Days Cash Outflow	\$ 672,050	\$ 758,399	\$ 2,676,162
WATER FUND OPERATIONS			
Total Operating Revenue	<u>\$ 6,512,434</u>	<u>\$ 5,997,920</u>	<u>\$ 5,979,910</u>
Operating Expenses			
Total Finance Utility Billing	\$ 291,751	\$ 141,239	\$ 329,922
Total Water System Maintenance	1,364,014	1,315,392	1,461,100
Total Water Supply and Processing	2,024,307	2,223,652	2,377,627
Total Water Administration	3,205,039	3,803,952	3,954,473
Total Water Operating Expenses	<u>\$ 6,885,111</u>	<u>\$ 7,484,235</u>	<u>\$ 8,123,122</u>
Revenue Favorable/(Unfavorable) to Expenses	<u>\$ (372,677)</u>	<u>\$ (1,486,315)</u>	<u>\$ (2,143,212)</u>
Total Cash Inflow	<u>\$ 6,512,434</u>	<u>\$ 5,997,920</u>	<u>\$ 5,979,910</u>
Total Cash Outflow	<u>\$ 5,451,068</u>	<u>\$ 5,984,235</u>	<u>\$ 6,623,122</u>
Total Cash Generated/(Consumed) Before Debt Service	<u>\$ 1,061,366</u>	<u>\$ 13,685</u>	<u>\$ (643,212)</u>
Total Debt Service Principal	<u>\$ 588,681</u>	<u>\$ 666,837</u>	<u>\$ 66,852</u>
Cash Inflow Favorable/(Unfavorable) to Cash Outflow	<u>\$ 472,685</u>	<u>\$ (653,152)</u>	<u>\$ (710,064)</u>

	2020 Actual	2021 Forecast	Fiscal Year2022
WATER CAPITAL FUND			
Beginning Cash Balance	\$ 1,013,517	\$ 2,099,069	\$ 2,140,778
Revenues			
Transfers In from Water Operating	\$ 827,000	\$ 1,230,000	\$ 1,673,514
Interest	3,552	4,500	660
Federal Grants	—	—	—
Bond Proceeds	—	808,000	—
Sale of Public Property	—	—	—
Infrastructure Maintenance Fee	255,000	255,000	—
Total Revenues	\$ 1,085,552	\$ 2,297,500	\$ 1,674,174
Capital Outlay Expenses			
Engineering Design	—	268,386	220,000
Construction Contract	—	1,385,555	1,104,000
Vehicles	—	—	40,000
Building Improvements	—	—	—
Capital Equipment	—	90,000	90,000
Computer Equipment	—	—	—
Computer Software	—	50,000	—
Neighborhood Projects	—	20,000	—
Total Expenses	\$ —	\$ 1,813,941	\$ 1,454,000
Infrastructure Maintenance Fee Projects	—	441,850	—
Water Meters	\$ —	\$ —	\$ —
	\$ —	\$ 441,850	\$ —
TOTAL - ALL CAPITAL EXPENSES	\$ —	\$ 2,255,791	\$ 1,454,000
Capital Fund Income/(Loss)	\$ 1,085,552	\$ 41,709	\$ 220,174
Ending Cash Balance	\$ 2,099,069	\$ 2,140,778	\$ 2,360,952

YEAR 2022 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
90.50.3301	Interest Earnings	\$ 34,231	\$ 94,852	\$ 24,295	\$ 28,000	\$ 3,000
90.50.3302	Int Earnings-1998 Bond	4,835	6,311	1,538	2,000	250
90.70.3641	Sale of Public Property	—	1,255	—	—	—
90.70.3661	Reimbursed Expense	—	—	—	—	—
90.70.3721	Insurance Settlement	132,096	—	688	—	—
90.70.3786	Sales Tax Discount	875	2,380	2,519	2,250	2,250
90.70.3791	Miscellaneous Income	2,506	287,378	—	—	—
90.70.3794	Bond Proceeds	—	—	—	—	—
90.70.3999	Capital Contributions	1,019,648	—	411,374	—	—
90.90.3901	Metered Sales	5,369,031	5,126,688	5,377,274	5,388,570	5,637,310
90.90.3911	Tank Sales	1,152	1,880	2,022	1,100	1,100
90.90.3921	Sale for Resale	195,886	179,123	273,231	160,000	160,000
90.90.3931	Penalties	60,646	64,415	12,317	50,000	65,000
90.90.3941	Miscellaneous Service	33,641	35,726	20,194	21,000	21,000
90.90.3951	Rental Income	—	—	—	—	—
90.90.3961	Water Taps	32,324	27,513	39,572	30,000	30,000
90.90.3966	Infrastructure Maint Fee	252,884	254,066	255,090	255,000	—
90.90.3971	System Dev Charge	63,503	106,869	92,320	60,000	60,000
TOTALS		<u>\$7,203,257</u>	<u>\$6,188,457</u>	<u>\$6,512,434</u>	<u>\$5,997,920</u>	<u>\$5,979,910</u>
EXPENSES						
UTILITY BILLING						
90.30.133.02.4001	Salaries	\$ 141,660	\$ 91,638	\$ 96,267	\$ 92,970	\$ 106,178
90.30.133.02.4002	Part-time	8,501	1,510	—	—	—
90.30.133.02.4004	Overtime	5,164	—	221	2,154	4,140
90.30.133.02.4015	Opt Out (Health Insurance)	6,195	4,294	1,965	2,103	2,095
90.30.133.02.4017	Health Insurance Rebate	—	—	—	—	—
90.30.133.02.4018	Health Savings Account	2,924	1,334	2,089	2,121	2,488
90.30.133.02.4101	Social Security	12,024	7,311	7,340	7,423	8,790
90.30.133.02.4102	LAGERS Retirement	14,887	10,151	10,286	10,399	12,524
90.30.133.02.4104	Workers Compensation	2,945	1,552	281	216	218
90.30.133.02.4105	Health Insurance	22,633	10,835	22,026	18,701	21,659
90.30.133.02.4106	Life Insurance	58	34	32	39	50
90.30.133.02.4107	Dental Insurance	1,438	982	1,048	898	1,002
90.30.133.02.4112	Vision Insurance	393	232	241	199	256
90.30.133.02.4116	Disability Insurance	114	93	72	73	82
90.30.133.04.5001	General Supplies	1,891	1,758	1,936	—	1,700
90.30.133.04.5120	Outside Printing	15,596	14,940	14,149	—	17,000
90.30.133.06.5210	Training Travel	—	545	80	—	1,000
90.30.133.06.5251	Registration Fees	—	229	—	—	200
90.30.133.08.5311	Legal Fees	—	—	—	—	500
90.30.133.08.5346	Financial Services	69,469	75,474	80,099	—	75,000
90.30.133.08.5371	Advertising	—	—	—	—	—

UTILITY BILLING (continued)

90.30.133.08.5397	Contract Labor	—	—	—	—	—
90.30.133.08.5399	Miscellaneous Fees	909	739	367	—	900
90.30.133.12.5453	Mobile Phones	319	—	—	—	5,130
90.30.133.14.5521	Vehicle Fuel	2,547	1,072	2,029	—	—
90.30.133.14.5541	Vehicle Maintenance	137	—	—	—	—
90.30.133.14.5591	Software Maintenance	3,026	2,376	2,376	—	10,000
90.30.133.16.5711	Property Insurance	61	—	—	—	—
90.30.133.16.5715	Casualty Insurance	4,445	4,246	4,610	3,943	3,200
90.30.133.18.5601	Minor Equipment	725	—	—	—	—
90.30.133.38.5801	Over/Short	(167)	—	—	—	100
90.30.133.38.5803	Meeting Expense	—	—	61	—	100
90.30.133.38.5805	Uncollectible Accounts	5,985	7,874	12,917	—	25,000
90.30.133.38.5808	Postage	31,367	31,937	31,108	—	30,000
90.30.133.38.5811	Membership Dues	95	110	138	—	110
90.30.133.38.5812	Clothing Expenses	785	85	—	—	500
90.30.133.38.5817	Damage Claims	—	—	—	—	—
90.30.133.38.5989	Miscellaneous Expenses	121	—	12	—	—
TOTAL UTILITY BILLING		\$ 356,247	\$ 271,350	\$ 291,751	\$ 141,239	\$ 329,922

YEAR 2022 BUDGET DETAIL
WATER OPERATING

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
WATER SYSTEM MAINTENANCE						
90.70.801.02.4001	Salaries	\$ 457,568	\$ 521,419	\$ 565,308	\$ 513,893	\$ 562,425
90.70.801.02.4002	Part-Time	969	5,002	606	—	15,450
90.70.801.02.4004	Overtime	54,856	50,270	35,742	50,000	119,000
90.70.801.02.4015	Opt Out (Health Insurance)	416	3,071	1,876	8,713	10,296
90.70.801.02.4017	Health Insurance Rebate	—	—	—	—	—
90.70.801.02.4018	Health Savings Account	14,384	13,587	16,064	14,247	14,825
90.70.801.02.4099	Contra Salaries & Benefits	(29,158)	—	—	—	—
90.70.801.02.4101	Social Security	37,877	42,637	44,704	43,894	55,233
90.70.801.02.4102	LAGERS Retirement	45,860	52,384	56,851	60,456	25,420
90.70.801.02.4104	Workers Compensation	42,339	49,666	56,389	47,344	39,770
90.70.801.02.4105	Health Insurance	96,368	113,874	129,789	98,148	114,592
90.70.801.02.4106	Life Insurance	178	196	202	195	236
90.70.801.02.4107	Dental Insurance	4,979	5,173	5,524	4,642	5,379
90.70.801.02.4112	Vision Insurance	813	1,071	1,246	1,053	1,278
90.70.801.02.4116	Disability Insurance	457	459	461	391	456
90.70.801.04.5001	General Supplies	5,280	3,998	5,352	6,500	6,500
90.70.801.04.5009	Maintenance Materials	377	443	191	300	600
90.70.801.04.5010	Chemicals	325	1,040	199	—	1,000
90.70.801.04.5011	Water Meters	64,301	34,029	17,380	10,000	10,000
90.70.801.04.5012	Fire Hydrants	95,374	70,754	44,462	20,000	20,000
90.70.801.04.5015	Mains & Lines Supplies	6,054	5,669	8,457	800	—
90.70.801.04.5018	Small Tools	3,684	4,043	3,847	4,000	4,000
90.70.801.06.5251	Registration Fees	175	171	230	400	750
90.70.801.06.5259	Training Costs	2,860	3,181	1,283	4,000	6,000
90.70.801.08.5305	Missouri One Call Fee	3,511	7,628	3,637	4,700	7,000
90.70.801.08.5397	Contract Labor	58,218	122,281	67,996	85,000	110,000
90.70.801.08.5399	Miscellaneous Fees	381	—	997	390	1,000
90.70.801.12.5401	Electric	955	883	397	600	1,000
90.70.801.12.5421	Natural Gas	4,571	3,358	3,422	3,000	4,000
90.70.801.12.5451	Telephone Expense	—	—	—	—	—
90.70.801.12.5453	Mobile Phones	3,569	4,682	—	4,640	4,640
90.70.801.14.5501	Overlay Program	—	—	—	1,500	3,500
90.70.801.14.5521	Vehicle Fuel	31,959	32,958	27,593	35,000	40,000
90.70.801.14.5532	Mains & Lines Maintenance	99,608	149,322	165,679	140,000	140,000
90.70.801.14.5541	Vehicle Maintenance	24,530	29,658	21,096	30,000	32,000
90.70.801.14.5543	Contra Acct - Vehicle Maint	(33,292)	—	—	—	—
90.70.801.14.5559	Misc Equipment Maint	6,397	6,087	12,521	15,000	15,000
90.70.801.14.5571	Building Maintenance	9,164	9,456	17,641	10,000	7,500
90.70.801.14.5591	Software Maintenance	208	—	—	11,820	11,820
90.70.801.16.5712	Property Deductible	100	—	—	—	—
90.70.801.16.5715	Casualty Insurance	22,060	24,973	27,971	23,890	19,890
90.70.801.16.5722	Auto Deductible	6,960	—	—	—	—

WATER SYSTEM MAINTENANCE (continued)

90.70.801.16.5732	Liability Deductible	11,198	2,736	—	10,000	10,000
90.70.801.16.5745	Replacement Purchases	50,127	29,371	199	—	—
90.70.801.18.5601	Minor Equipment	6,494	11,742	3,144	15,000	15,000
90.70.801.18.5603	Minor Software	—	—	—	—	—
90.70.801.18.5611	Equipment Rental	1,159	4,536	—	—	5,000
90.70.801.24.6016	Lease Interest - Dump Truck	—	—	—	420	—
90.70.801.24.6018	Debt Service Interest	—	—	—	356	240
90.70.801.36.7203	Computer Software	—	—	—	15,000	—
90.70.801.36.7209	Grounds & Maint Equipment	—	—	—	—	—
90.70.801.36.7510	Developer Reimbursement	—	—	—	—	—
90.70.801.36.7512	Water Line Repl - Lib Hosp	—	—	—	—	—
90.70.801.38.5811	Membership Dues	360	985	385	500	500
90.70.801.38.5812	Clothing Expenses	7,994	7,067	6,273	8,100	8,100
90.70.801.38.5813	Protective Clothing	8,604	8,207	7,774	10,500	10,500
90.70.801.38.5989	Miscellaneous Expense	—	64	1,128	1,000	1,200
TOTAL WATER SYSTEM MAINTENANCE		<u>\$1,231,169</u>	<u>\$1,438,129</u>	<u>\$1,364,014</u>	<u>\$1,315,392</u>	<u>\$1,461,100</u>

YEAR 2022 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
WATER SUPPLY AND PROCESSING						
90.70.802.02.4001	Salaries	\$ 397,885	\$ 379,385	\$ 351,845	\$ 365,903	\$ 370,197
90.70.802.02.4002	Part-Time	3,480	—	—	—	—
90.70.802.02.4004	Overtime	17,388	13,264	14,579	17,500	15,525
90.70.802.02.4015	Opt Out (Health Insurance)	—	—	—	—	—
90.70.802.02.4018	Health Savings Account	10,492	10,434	10,811	12,933	15,024
90.70.802.02.4101	Social Security	31,159	29,417	27,540	29,667	30,657
90.70.802.02.4102	LAGERS Retirement	42,307	37,033	37,327	41,224	43,681
90.70.802.02.4104	Workers Compensation	22,107	25,544	26,583	21,514	17,346
90.70.802.02.4105	Health Insurance	102,433	98,596	108,580	109,390	106,867
90.70.802.02.4106	Life Insurance	142	140	126	157	181
90.70.802.02.4107	Dental Insurance	3,859	3,694	3,719	3,792	3,881
90.70.802.02.4112	Vision Insurance	1,074	1,002	1,039	1,024	1,010
90.70.802.02.4116	Disability Insurance	309	282	182	240	288
90.70.802.04.5001	General Supplies	3,858	1,518	1,451	3,000	3,000
90.70.802.04.5008	Building Maintenance	658	67	695	1,000	1,000
90.70.802.04.5009	Maintenance Materials	4,293	2,956	864	2,000	2,000
90.70.802.04.5010	Chemicals	264,951	232,686	244,425	309,000	340,000
90.70.802.04.5014	Lab Supplies	18,507	17,883	19,453	21,000	18,000
90.70.802.04.5018	Minor Tools	2,343	1,016	769	2,000	2,000
90.70.802.06.5210	Training Travel	—	—	413	400	900
90.70.802.06.5251	Registration Fees	—	—	—	500	1,000
90.70.802.06.5259	Training Costs	1,857	6,341	770	2,000	2,000
90.70.802.08.5342	Outside Engineering	—	—	—	—	—
90.70.802.08.5343	Lee Chemical Operation	3,411	—	1,474	3,000	3,000
90.70.802.08.5345	Misc Fees-Lee Chemical	33,430	27,222	13,878	50,000	50,000
90.70.802.08.5365	Lab Fees	11,193	11,106	16,769	16,660	16,660
90.70.802.08.5370	Lime Sludge Disposal Fees	364,282	417,127	400,000	400,000	500,000
90.70.802.08.5390	Water Purchases-Kansas C	129,112	131,275	121,965	110,000	135,000
90.70.802.08.5397	Contract Labor	36,828	37,716	28,353	24,253	27,500
90.70.802.08.5399	Miscellaneous Fees	899	1,329	46	1,000	1,000
90.70.802.12.5401	Electric	328,684	344,559	317,421	359,628	360,000
90.70.802.12.5413	Electric-Lee Chemical	1,044	—	—	—	—
90.70.802.12.5421	Natural Gas	9,394	9,152	4,245	7,500	7,500
90.70.802.12.5453	Mobile Phones	3,354	2,920	—	3,000	3,000
90.70.802.14.5521	Vehicle Fuel	2,104	2,233	1,669	3,000	4,100
90.70.802.14.5534	Water Plant Maintenance	65,531	51,260	41,753	70,000	81,000
90.70.802.14.5535	Well Field Maintenance	75,991	63,674	88,613	70,000	80,000
90.70.802.14.5537	Water Towers Maintenance	88,935	67,228	79,325	100,049	81,000
90.70.802.14.5541	Vehicle Maintenance	2,127	3,299	835	3,000	3,000
90.70.802.14.5559	Misc Equipment Maint	5,771	3,552	2,034	2,000	2,000
90.70.802.14.5571	Building Maintenance	36,377	5,717	21,552	3,500	7,500

WATER SUPPLY AND PROCESSING (continued)

90.70.802.14.5591	Software Maintenance	1,563	6,041	—	16,560	16,560
90.70.802.16.5711	Property Insurance	23,497	—	—	—	—
90.70.802.16.5712	Property Deductible	—	—	—	—	—
90.70.802.16.5715	Liability Insurance	16,524	17,180	17,706	14,608	12,100
90.70.802.18.5601	Minor Equipment	11,376	10,090	10,267	11,000	—
90.70.802.18.5611	Equipment Rental	3,388	1,735	243	3,500	5,000
90.70.802.36.7402	Building Improvements	—	—	—	—	—
90.70.802.38.5811	Membership Dues	506	615	350	600	600
90.70.802.38.5812	Clothing Expenses	2,826	1,255	2,356	3,500	3,500
90.70.802.38.5813	Protective Clothing	3,138	2,592	1,760	2,450	2,450
90.70.802.38.5832	Safety Equipment	—	401	522	600	600
90.70.802.38.5989	Miscellaneous Expense	—	—	—	—	—
TOTAL WATER SUPPLY AND PROCESSING		<u>\$2,190,385</u>	<u>\$2,080,535</u>	<u>\$2,024,307</u>	<u>\$2,223,652</u>	<u>\$2,377,627</u>

YEAR 2022 BUDGET DETAIL
WATER OPERATING

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
WATER ADMINISTRATION						
90.70.803.02.4001	Salaries	\$ 200,390	\$ 209,746	\$ 240,614	\$ 243,183	\$ 247,542
90.70.803.02.4004	Overtime	922	1,180	1,226	1,717	1,030
90.70.803.02.4015	Opt Out (Health Insurance)	420	396	396	1,228	1,746
90.70.803.02.4017	Health Insurance Rebate	—	—	—	—	—
90.70.803.02.4018	Health Savings Account	2,590	2,916	2,401	2,631	1,897
90.70.803.02.4101	Social Security	14,773	14,616	17,430	19,186	19,294
90.70.803.02.4102	LAGERS Retirement Program	19,826	20,069	23,234	26,700	27,491
90.70.803.02.4104	Worker's Compensation	576	794	974	855	751
90.70.803.02.4105	Health Insurance	26,760	37,067	42,632	47,470	46,316
90.70.803.02.4106	Life Insurance	40	42	37	48	54
90.70.803.02.4107	Dental Insurance	1,269	1,438	1,507	1,521	1,391
90.70.803.02.4112	Vision Insurance	322	372	425	448	422
90.70.803.02.4116	Disability Insurance	109	115	105	120	113
90.70.803.02.4150	Pension Expense	89,859	2,324	43,121	110,000	110,000
90.70.803.04.5001	General Supplies	45	—	92	—	—
90.70.803.04.5110	Copier Lease & Usage	—	85	—	100	500
90.70.803.04.5120	Outside Printing & Supplies	—	—	—	—	—
90.70.803.06.5210	Training Travel	—	—	84	750	750
90.70.803.06.5251	Registration Fees	—	205	89	500	500
90.70.803.06.5259	Training Costs	—	—	—	—	—
90.70.803.08.5311	Legal Fees	—	1,056	—	—	—
90.70.803.08.5319	Distribution System Study	—	—	—	—	—
90.70.803.08.5361	Recording Fees	30	669	—	150	150
90.70.803.08.5346	Financial Services	—	—	—	—	—
90.70.803.08.5385	Overhead Fees-General Fund	179,200	179,200	179,200	179,200	179,200
90.70.803.08.5399	Miscellaneous Fees	—	410	7,276	—	—
90.70.803.12.5453	Mobile Phones	—	—	3,858	3,000	700
90.70.803.14.5552	Radio Maintenance	359	321	194	150	150
90.70.803.14.5559	Misc Equipment Maintenance	—	8,955	—	—	—
90.70.803.16.5711	Property Insurance	16,325	32,801	31,570	38,005	47,790
90.70.803.16.5715	Casualty Insurance	3,153	4,803	6,499	5,463	4,690
90.70.803.36.7202	Computer Equipment	—	—	—	—	30,000
90.70.803.38.5803	Meeting Expense	242	—	59	200	200
90.70.803.38.5811	Membership Dues	442	505	430	500	500
90.70.803.44.8002	Amortization Expense	—	—	—	—	—
90.70.803.44.8004	Loss on Sale of Assets	—	—	—	—	—
TOTALS		\$ 557,650	\$ 520,085	\$ 603,450	\$ 683,125	\$ 723,177
90.70.803.24.6011	Bond Interest	35,043	73,248	85,063	135,482	57,782
90.70.803.24.6021	Bond Service Fees	494	496	483	345	—
90.70.803.24.6024	Cost of Issuance	28,869	—	—	—	—
TOTALS		\$ 64,407	\$ 73,744	\$ 85,546	\$ 135,827	\$ 57,782
90.70.803.42.5999	Transfers Out-Other	244,000	1,071,000	1,082,000	1,485,000	1,673,514
90.70.803.44.8001	Depreciation Expense	1,291,299	1,447,229	1,434,043	1,500,000	1,500,000
TOTALS		\$1,535,299	\$2,518,229	\$2,516,043	\$2,985,000	\$3,173,514
TOTAL WATER ADMINISTRATION		\$2,157,356	\$3,112,058	\$3,205,039	\$3,803,952	\$3,954,473
GRAND TOTAL WATER OPERATING EXPENSES		\$5,935,157	\$6,902,072	\$6,885,111	\$7,484,235	\$8,123,122

YEAR 2022 BUDGET DETAIL

WATER CAPITAL

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUE						
94.25.3078	Water Protection Grant	\$ —	\$ —	\$ —	\$ —	\$ —
94.50.3301	Interest Earnings	22,746	24,548	3,552	4,500	660
94.70.3641	Sale of Public Property	23,000	—	—	—	—
94.70.3793	Lease Proceeds	—	—	—	—	—
94.70.3794	Bond Proceeds	—	—	—	808,000	—
94.80.3810	Transfers In-Water Operating	—	827,000	827,000	1,230,000	1,673,514
94.80.3819	Transfers In-Infrastructure Maint. Fee	244,000	244,000	255,000	—	—
94.90.3966	Infrastructure Maint Fee	—	—	—	255,000	—
TOTAL REVENUE		<u>\$ 289,746</u>	<u>\$ 1,095,548</u>	<u>\$ 1,085,552</u>	<u>\$ 2,297,500</u>	<u>\$ 1,674,174</u>
EXPENSES						
SYSTEM MAINTENANCE						
94.30.133.36.7101	Vehicles	\$ —	\$ —	\$ —	\$ —	\$ —
94.70.801.36.7101	Vehicles	—	—	—	—	—
94.70.801.36.7201	Capital Equipment	—	—	—	90,000	90,000
94.70.801.36.7203	Computer Software	—	—	—	50,000	—
94.70.801.36.7402	Building Improvements	—	—	—	—	—
94.70.801.36.7501	Engineering Design	—	—	—	85,000	185,000
94.70.801.36.7510	Construction Contract	—	—	—	100,000	600,000
94.70.801.36.7527	AMI Meter Project	—	—	—	20,000	—
94.70.801.36.7538	Valve Replacement	—	—	—	—	—
94.70.801.36.7539	Water Connection	—	—	—	—	—
94.70.801.36.7541	Meadow & Lake Water	—	—	—	—	—
94.70.801.36.7542	Arthur Street Water Main	—	—	—	—	—
94.70.801.36.7596	Raw Water Transmission Main	—	—	—	—	—
TOTALS		<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 345,000</u>	<u>\$ 875,000</u>
WATER TREATMENT						
94.70.802.36.7101	Vehicles	—	—	—	—	40,000
94.70.802.36.7201	Capital Equipment	—	—	—	—	—
94.70.802.36.7202	Computer Equipment	—	—	—	—	—
94.70.802.36.7203	Computer Software	—	—	—	—	—
94.70.802.36.7501	Engineering Design	—	—	—	183,386	35,000
94.70.802.36.7510	Construction Contract	—	—	—	1,285,555	504,000
94.70.802.36.7537	Infrastructure Maint Fee Proj	—	—	—	441,850	—
TOTALS		<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 1,910,791</u>	<u>\$ 579,000</u>
TOTAL EXPENSES		<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 2,255,791</u>	<u>\$ 1,454,000</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

S&P Bond Rating: AA-/Stable

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

City of Liberty, Missouri
Special Obligation Bonds
Series 2018

Amount Issued: \$1,652,050

Date Issued: November 27, 2018

Purpose: AMI - Water

S&P Bond Rating: A+/Stable

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 2022

WASTEWATER FUND	2020 Actual	2021 Forecast	Fiscal Year2022
Proposed Rate Increase	5.64 %	4.50 %	3.30 %
Operating Fund			
User Fee Income	\$ 9,956,594	\$ 10,093,910	\$11,315,010
Interest Earnings	149,176	130,760	83,900
Other Income	450,059	—	—
Contributed Capital - Non Cash	477,302	—	—
Total Operating Income	<u>\$11,033,131</u>	<u>\$ 10,224,670</u>	<u>\$11,398,910</u>
Total Expense	\$ 8,582,574	\$ 9,136,016	\$ 7,860,069
Less: Interest Expense	1,193,386	1,130,990	1,071,010
Less: Depreciation/Amortization	2,445,762	2,500,000	2,500,000
Less: Loss on Sales	—	—	—
Less: Capital	1,000,000	1,210,000	—
Total Operating Expense	<u>\$ 3,943,425</u>	<u>\$ 4,295,026</u>	<u>\$ 4,289,059</u>
Operating Income	<u>\$ 7,089,706</u>	<u>\$ 5,929,644</u>	<u>\$ 7,109,851</u>
Operating Income for Ratio Calculation	<u>\$ 6,612,404</u>	<u>\$ 5,929,644</u>	<u>\$ 7,109,851</u>
Total Debt and Interest	<u>\$ 4,038,096</u>	<u>\$ 4,335,990</u>	<u>\$ 5,079,310</u>
Bond Ratio	164 %	137 %	140 %
Ending Combined Cash After R&R Replacement Fund Escrow	<u>\$12,607,601</u>	<u>\$ 13,423,425</u>	<u>\$14,473,265</u>
45 days Cash Outflow - Excludes Principal Costs	\$ 756,593	\$ 818,139	\$ 660,830

WASTEWATER OPERATING FUND	2020 Actual	2021 Forecast	Fiscal Year2022
Beginning Cash Balance	\$ 7,164,069	\$ 9,324,645	\$ 10,181,819
Total Operating Revenue	\$ 11,019,725	\$ 10,224,670	\$ 11,397,710
Operating Expenses			
Total Finance Utility Billing Expenses	\$ 375,014	\$ 369,973	\$ 399,702
Total Wastewater System Maintenance Expenses	1,020,938	1,135,719	1,282,890
Total Wastewater Treatment Expenses	1,573,401	1,800,781	1,685,296
Total Wastewater Administration Expenses	5,613,220	5,829,543	4,492,181
Total Wastewater Expenses	\$ 8,582,574	\$ 9,136,016	\$ 7,860,069
Revenue Favorable/(Unfavorable) to Expenses	\$ 2,437,151	\$ 1,088,654	\$ 3,537,641
Total Cash Inflow	\$ 10,542,423	\$ 10,224,670	\$ 11,397,710
Total Cash Outflow	\$ 6,136,811	\$ 6,636,016	\$ 5,360,069
Total Debt Service Principal	\$ 2,245,036	\$ 2,731,480	\$ 3,205,000
Cash Inflow Favorable/(Unfavorable) to Cash Outflow	\$ 2,160,576	\$ 857,174	\$ 2,832,641
Total Ending Cash Balance	9,324,645	10,181,819	13,014,459

WASTEWATER CAPITAL FUND	2020 Actual	2021 Forecast	Fiscal Year2022
Beginning Cash Balance	\$ 3,109,551	\$ 4,122,956	\$ 4,297,956
Revenues			
Transfers In	1,000,000	1,210,000	—
Interest	13,405	—	1,200
Total Revenues	\$ 1,013,405	\$ 1,210,000	\$ 1,200
Expenses			
Transfer to Eco/Devo	—	—	—
Vehicles	—	—	50,000
Capital Equipment	—	90,000	85,000
Meter Project	—	20,000	—
Computer Software	—	50,000	—
Sanitary Sewer Crossing Repair	—	60,000	205,000
Engineering Design	—	5,000	—
Plant Capital Replacements	—	635,000	425,000
Building Improvement	—	—	—
Construction Contract	—	175,000	800,000
Total Capital Expenses	\$ —	\$ 1,035,000	\$ 1,565,000
Ending Cash Balance	\$ 4,122,956	\$ 4,297,956	\$ 2,734,156

YEAR 2022 BUDGET DETAIL
WASTEWATER OPERATING

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
92.50.3301	Interest Earnings	\$ 93,349	\$ 172,485	\$ 47,626	\$ 55,000	\$ 6,060
92.50.3302	Interest Earnings-Bonds	7,705	11,267	2,606	3,000	320
92.50.3305	Interest-Facility Reserve	2,603	3,146	807	850	100
92.50.3308	Interest-Adv for Construction	163	192	51	70	10
92.50.3317	Interest Earnings-SRF	104,923	95,788	83,113	70,260	75,970
92.50.3318	Interest Earnings-SRF Res	5,065	7,089	1,010	1,010	170
92.50.3320	Interest Earnings-SRF Rebate	1,775	2,926	558	570	70
92.70.3661	Reimbursed Expense	—	—	—	—	—
92.70.3671	Contrib-Facility Replacement	—	—	—	—	—
92.70.3721	Insurance Settlement	—	2,595	108,244	—	—
92.70.3791	Miscellaneous Income	2,919	30,089	341,815	—	—
92.70.3794	Bond Proceeds	—	—	—	—	—
92.70.3999	Capital Contributions	452,042	3,744	477,302	—	—
92.90.3901	Wastewater Charges	8,792,214	9,309,658	9,871,728	9,940,000	10,297,840
92.90.3902	Wastewater Surcharges	3,839	3,258	1,783	4,200	350
92.90.3906	WW POTW Pretreatment	520	839	1,722	1,870	1,680
92.90.3931	Penalties	111,050	121,768	25,491	112,700	120,000
92.90.3941	Miscellaneous Service	18,351	17,663	17,500	—	—
92.90.3971	Little Shoal Creek Connect	—	—	—	—	860,000
92.90.3975	Wastewater Connection Fee	26,111	44,625	38,370	35,140	35,140
TOTALS		<u>\$9,622,629</u>	<u>\$9,827,131</u>	<u>\$11,019,725</u>	<u>\$10,224,670</u>	<u>\$11,397,710</u>

EXPENSES

WASTEWATER UTILITY BILLING

92.30.134.02.4001	Salaries	\$ 175,206	\$ 111,415	\$ 116,320	\$ 112,548	\$ 129,262
92.30.134.02.4002	Part-time	10,819	1,922	—	—	—
92.30.134.02.4004	Overtime	6,573	—	284	2,154	4,140
92.30.134.02.4015	Opt Out (Health Insurance)	7,950	5,525	2,520	2,683	2,689
92.30.134.02.4017	Health Insurance Rebate	—	—	—	—	—
92.30.134.02.4018	Health Savings Account	3,664	1,539	2,462	2,489	2,938
92.30.134.02.4101	Social Security	14,929	8,928	8,894	8,965	10,636
92.30.134.02.4102	LAGERS Retirement Program	18,453	12,411	12,480	12,551	15,154
92.30.134.02.4104	Workers Compensation	3,968	2,218	628	486	464
92.30.134.02.4105	Health Insurance	27,539	12,392	26,694	22,388	26,076
92.30.134.02.4106	Life Insurance	73	43	40	48	59
92.30.134.02.4107	Dental Insurance	1,790	1,210	1,295	1,101	1,231
92.30.134.02.4112	Vision Insurance	485	280	292	238	312
92.30.134.02.4116	Disability Insurance	143	116	88	89	100
92.30.134.04.5001	General Supplies	1,405	830	1,291	2,000	2,000
92.30.134.04.5011	Meter Supplies	—	—	—	—	—
92.30.134.04.5120	Outside Printing	14,729	16,338	14,947	17,570	17,570
92.30.134.06.5210	Training Travel	—	570	102	1,000	1,000
92.30.134.06.5251	Registration Fees	—	263	—	500	500
92.30.134.08.5311	Legal Fees	—	6,486	—	4,200	4,200
92.30.134.08.5346	Financial Services	90,422	98,128	106,737	94,100	94,100
92.30.134.08.5371	Advertising	—	—	—	—	—
92.30.134.08.5397	Contract Labor	—	—	—	—	—
92.30.134.08.5399	Miscellaneous Fees	993	983	474	1,000	1,000
92.30.134.12.5453	Mobile Phones	1,670	2,133	14,470	1,670	5,000
92.30.134.14.5521	Vehicle Fuel	3,241	1,364	2,583	—	—
92.30.134.14.5541	Vehicle Maintenance	22	—	—	—	—
92.30.134.14.5551	Office Equipment Maint	—	—	—	500	500
92.30.134.14.5591	Software Maintenance	3,674	3,024	3,024	5,000	5,000
92.30.134.16.5711	Property Insurance	33	—	—	—	—
92.30.134.16.5715	Casualty Insurance	5,675	5,347	5,720	4,892	3,970
92.30.134.18.5601	Minor Equipment	23	—	—	1,000	1,000
92.30.134.38.5801	Over/Short	(16)	—	—	100	100
92.30.134.38.5803	Meeting Expense	—	—	—	50	50
92.30.134.38.5805	Uncollectible Accounts	19,203	18,751	19,332	30,000	30,000
92.30.134.38.5808	Postage	31,367	33,162	34,166	40,031	40,031
92.30.134.38.5811	Membership Dues	114	124	162	120	120
92.30.134.38.5812	Clothing Expenses	—	—	—	500	500
92.30.134.38.5817	Damage Claims	—	—	—	—	—
92.30.134.38.5989	Miscellaneous Expenses	—	2,931	12	—	—
TOTAL WASTEWATER UTILITY BILLING		\$ 444,146	\$ 348,429	\$ 375,014	\$ 369,973	\$ 399,702

WASTEWATER SYSTEM MAINTENANCE

92.70.901.02.4001	Salaries	\$ 430,106	\$ 514,367	\$ 482,928	\$ 477,775	\$ 525,205
92.70.901.02.4002	Part-time	—	5,808	772	4,523	8,652
92.70.901.02.4004	Overtime	29,450	52,756	27,871	27,300	35,000
92.70.901.02.4015	Opt Out (Health Insurance)	3,916	5,151	4,462	5,366	6,804
92.70.901.02.4017	Health Insurance Rebate	—	—	—	—	—
92.70.901.02.4018	Health Savings - (HSA)	7,411	10,932	11,227	13,970	15,613
92.70.901.02.4099	Contra Salaries & Benefits	(29,158)	—	—	—	—
92.70.901.02.4101	Social Security	34,597	42,946	38,014	39,403	45,326
92.70.901.02.4102	LAGERS Retirement Program	41,467	55,867	49,878	54,528	63,639
92.70.901.02.4104	Workers Compensation	43,481	50,610	58,803	48,827	48,333
92.70.901.02.4105	Health Insurance	67,112	94,688	104,468	135,472	158,012
92.70.901.02.4106	Life Insurance	147	177	169	209	256
92.70.901.02.4107	Dental Insurance	3,505	4,344	4,344	4,878	5,661
92.70.901.02.4112	Vision Insurance	571	933	999	1,308	1,503
92.70.901.02.4116	Disability Insurance	323	404	434	471	546
92.70.901.04.5001	General Supplies	3,722	3,095	2,324	3,000	3,500
92.70.901.04.5009	Maintenance Materials	174	707	191	500	1,500
92.70.901.04.5015	Mains & Lines Supplies	2,393	2,857	2,055	724	—
92.70.901.04.5018	Small Tools	2,105	1,749	978	2,000	2,500
92.70.901.06.5210	Training Travel	—	150	150	500	2,000
92.70.901.06.5251	Registration Fees	75	109	168	500	800
92.70.901.06.5259	Training Costs	2,084	1,196	1,777	8,000	8,000
92.70.901.08.5305	Missouri One Call Fee	3,511	7,628	3,637	4,000	12,000
92.70.901.08.5397	Contract Labor	58,868	98,259	67,707	75,514	76,000
92.70.901.08.5399	Miscellaneous Fees	1,387	2,483	2,243	1,500	2,500
92.70.901.12.5401	Electric	—	—	—	—	—
92.70.901.12.5421	Natural Gas	4,571	28,457	3,423	3,000	3,500
92.70.901.12.5431	Water Service	—	—	—	—	—
92.70.901.12.5453	Mobile Phones	5,196	5,087	—	8,500	11,300
92.70.901.14.5521	Vehicle Fuel	21,240	23,181	18,396	25,000	30,000
92.70.901.14.5525	Court Louis Lift Station	311	—	—	—	—
92.70.901.14.5532	Mains & Lines Maintenance	20,066	29,588	31,308	35,000	35,000
92.70.901.14.5541	Vehicle Maintenance	28,972	31,727	18,356	35,000	35,000
92.70.901.14.5543	Contra Vehicle Maintenance	(28,027)	—	—	—	—
92.70.901.14.5559	Equipment Maintenance	9,854	26,935	7,755	25,000	25,000
92.70.901.14.5571	Building Maintenance	7,420	6,071	11,102	7,000	7,000
92.70.901.14.5591	Software Maintenance	2,203	267	1,333	23,500	23,500
92.70.901.16.5712	Property Deductible	500	—	—	—	500
92.70.901.16.5715	Casualty Insurance	41,423	34,372	27,420	22,321	18,620
92.70.901.16.5732	Liability Deductible	12,382	—	5,304	—	30,000
92.70.901.16.5745	Replacement Purchases	21,776	—	—	—	—
92.70.901.18.5601	Minor Equipment	7,940	10,154	18,921	19,000	18,000
92.70.901.18.5611	Equipment Rental	750	—	—	5,000	5,000
92.70.901.24.6011	Interest-Lease	3,229	1,540	411	210	—
92.70.901.38.5811	Membership Dues	70	420	455	420	420
92.70.901.38.5812	Clothing Expenses	4,233	3,595	4,063	6,500	6,500
92.70.901.38.5813	Protective Clothing	4,207	5,460	5,790	9,000	9,000
92.70.901.38.5989	Miscellaneous Expenses	—	42,586	1,302	1,000	1,200
TOTAL WASTEWATER SYSTEM MAINTENANCE		\$ 875,564	\$1,206,655	\$1,020,938	\$1,135,719	\$ 1,282,890

WASTEWATER TREATMENT

92.70.902.02.4001	Salaries	\$ 310,742	\$ 338,483	\$ 334,369	\$ 347,438	\$ 346,403
92.70.902.02.4004	Overtime	18,871	28,890	17,257	18,863	20,700
92.70.902.02.4018	Health Savings Account	8,323	8,299	8,056	8,473	10,641
92.70.902.02.4101	Social Security	24,409	27,362	25,922	27,911	33,241
92.70.902.02.4102	LAGERS Retirement Program	33,334	37,848	37,419	38,021	44,857
92.70.902.02.4104	Workers Compensation	10,279	13,412	14,933	16,589	20,048
92.70.902.02.4105	Health Insurance	66,180	81,249	84,118	88,502	108,671
92.70.902.02.4106	Life Insurance	101	107	101	127	162
92.70.902.02.4107	Dental Insurance	3,035	3,285	3,157	3,199	3,837
92.70.902.02.4112	Vision Insurance	790	859	835	852	1,046
92.70.902.02.4116	Disability Insurance	200	213	209	197	180
92.70.902.04.5001	General Supplies	7,358	5,204	6,274	7,500	7,500
92.70.902.04.5009	Maintenance Supplies	46,357	17,119	25,321	24,000	24,000
92.70.902.04.5010	Chemicals	59,355	93,648	65,432	106,000	90,000
92.70.902.04.5014	Lab Supplies	12,205	15,569	14,650	17,000	20,000
92.70.902.04.5018	Small Tools	5,946	2,078	2,592	3,000	2,500
92.70.902.06.5251	Registration Fees	—	23	(300)	1,000	1,000
92.70.902.06.5259	Training Costs	3,511	9,224	1,739	2,200	3,000
92.70.902.08.5342	Outside Engineering	—	—	—	—	—
92.70.902.08.5365	Lab Fees	21,997	32,158	39,652	40,000	35,000
92.70.902.08.5370	Fees-Biosolid Disposal	125,528	199,645	183,300	180,000	180,000
92.70.902.08.5388	Pretreatment Program	18,655	9,052	4,785	4,500	4,500
92.70.902.08.5394	Wastewater Treatment Fees	163,821	186,670	163,960	170,000	70,000
92.70.902.08.5397	Contract Labor	41,245	65,605	26,651	32,500	35,000
92.70.902.08.5399	Miscellaneous Fees	9,891	6,223	8,156	8,000	8,000
92.70.902.12.5401	Electric	384,578	336,365	351,519	381,000	385,000
92.70.902.12.5421	Natural Gas	4,571	3,358	3,423	2,000	3,500
92.70.902.12.5431	Water Service	—	—	—	—	—
92.70.902.12.5453	Mobile Phones	850	881	3,949	4,000	4,500
92.70.902.14.5521	Vehicle Fuel	4,068	3,818	3,332	4,000	4,000
92.70.902.14.5525	Lift Station Maintenance	26,740	43,813	42,123	35,000	55,000
92.70.902.14.5534	WWTR Plant Maintenance	—	—	25,684	85,000	110,000
92.70.902.14.5541	Vehicle Maintenance	3,083	7,959	6,006	16,100	6,000
92.70.902.14.5571	Building Maintenance	5,257	7,468	7,955	4,000	4,000
92.70.902.14.5591	Software Maintenance	15,952	16,767	5,590	22,850	23,000
92.70.902.16.5711	Property Insurance	—	—	—	—	—
92.70.902.16.5715	Casualty Insurance	8,455	12,341	15,872	12,242	9,160
92.70.902.18.5601	Minor Equipment	49,941	34,525	34,027	80,000	—
92.70.902.18.5611	Equipment Rental	5,848	—	—	567	—
92.70.902.36.7202	Computer Equipment	—	—	—	300	2,000
92.70.902.38.5803	Meeting Expense	—	—	—	500	500
92.70.902.38.5811	Membership Dues	—	350	350	350	350
92.70.902.38.5812	Clothing Expenses	3,001	2,741	2,169	4,000	4,000
92.70.902.38.5813	Protective Clothing	4,384	1,945	2,815	2,000	3,000
92.70.902.38.5832	Safety Equipment	—	—	—	1,000	1,000
TOTAL WASTEWATER TREATMENT		<u>\$1,508,860</u>	<u>\$1,654,555</u>	<u>\$1,573,401</u>	<u>\$1,800,781</u>	<u>\$1,685,296</u>

WASTEWATER ADMINISTRATION

92.70.903.02.4001	Salaries	\$ 199,401	\$ 178,303	\$ 209,496	\$ 215,292	\$ 229,886
92.70.903.02.4004	Overtime	851	1,101	1,211	1,154	—
92.70.903.02.4015	Opt Out (Health Insurance)	455	429	429	1,245	1,746
92.70.903.02.4018	Health Savings Account	2,559	2,503	2,098	2,042	1,981
92.70.903.02.4101	Social Security	14,692	12,305	15,293	16,358	17,871
92.70.903.02.4102	LAGERS Retirement Program	19,775	17,396	19,974	22,601	25,464
92.70.903.02.4104	Workers Compensation	566	746	882	746	745
92.70.903.02.4105	Health Insurance	26,480	29,620	34,568	37,009	39,726
92.70.903.02.4106	Life Insurance	40	35	30	37	47
92.70.903.02.4107	Dental Insurance	1,264	1,200	1,260	1,218	1,227
92.70.903.02.4112	Vision Insurance	320	317	353	348	359
92.70.903.02.4116	Disability Insurance	108	96	85	95	100
92.70.903.02.4150	Pension Expense	84,748	18,859	26,385	110,000	110,000
92.70.903.04.5001	General Supplies	139	72	644	500	500
92.70.903.04.5110	Copier Lease & Usage	—	—	—	—	—
92.70.903.06.5210	Training Travel	281	747	84	1,500	1,500
92.70.903.06.5251	Registration Fee	—	145	89	500	500
92.70.903.08.5311	Legal Fees	2,095	5,599	3,568	5,000	3,000
92.70.903.08.5361	Recording Fees	84	54	—	250	250
92.70.903.08.5385	Overhead Fees - General Fd	179,200	179,200	179,200	179,200	179,200
92.70.903.08.5399	Miscellaneous Fees	16,192	410	7,521	800	800
92.70.903.12.5453	Mobile Phones	1,000	1,282	2,402	2,800	2,800
92.70.903.14.5533	KC WW Line Maint. Reserve	—	—	—	—	—
92.70.903.14.5552	Radio Maintenance	359	321	194	500	500
92.70.903.14.5559	Misc. Equipment Maintenance	700	1,351	—	800	800
92.70.903.14.5571	Building Maintenance	—	2,374	—	600	600
92.70.903.16.5711	Property Insurance	23,744	47,621	49,514	56,547	64,911
92.70.903.16.5715	Casualty Insurance	3,146	4,338	5,533	4,637	4,020
92.70.903.16.5741	Builders Risk Insurance	—	—	—	—	—
92.70.903.36.7202	Computer Equipment	—	—	—	17,500	17,500
92.70.903.36.7402	Building Improvements	—	—	—	—	10,000
92.70.903.38.5803	Meeting Expense	74	—	—	250	250
92.70.903.38.5805	Uncollectible Accounts	—	—	—	—	—
92.70.903.38.5808	Postage	—	57	116	50	50
92.70.903.38.5811	Membership Dues	1,320	136	—	1,100	1,100
92.78.952.36.7518	Wastewater Bond Projects	—	—	—	—	—
TOTALS		\$ 579,589	\$ 506,618	\$ 560,926	\$ 680,679	\$ 717,433
FINANCING COSTS						
92.70.903.24.6011	Bond Interest	\$ 50,609	\$ 144,239	\$ 159,784	\$ 137,320	\$ 124,830
92.70.903.24.6017	SRF Interest Expense	105,519	143,173	1,033,191	993,460	946,180
92.70.903.24.6021	Bond Service Fees	430,758	219,171	39,074	—	630
92.70.903.24.6024	Cost of Issuance	49,156	—	—	—	—
92.70.903.24.6027	Debt Service Fees	942,626	923,381	374,483	308,084	203,108
TOTALS		\$1,578,668	\$1,429,964	\$1,606,532	\$1,438,864	\$1,274,748
OTHER EXPENSES						
92.70.903.44.8001	Depreciation Expense	\$2,412,705	\$2,448,727	\$2,445,762	\$2,500,000	\$2,500,000
92.70.903.44.8004	Loss on Sales of Assets	62,307	—	—	—	—
TOTALS		\$2,475,012	\$2,448,727	\$2,445,762	\$2,500,000	\$2,500,000
TRANSFERS OUT						
92.70.903.42.5993	Capital Improvements	1,088,000	1,088,000	1,000,000	1,210,000	—
TOTALS		\$1,088,000	\$1,088,000	\$1,000,000	\$1,210,000	\$ —
TOTAL WASTEWATER ADMINISTRATION		\$5,721,270	\$5,473,309	\$5,613,220	\$5,829,543	\$4,492,181
TOTAL EXPENSES		\$8,549,839	\$8,682,949	\$8,582,574	\$9,136,016	\$7,860,069

YEAR 2022 BUDGET DETAIL
WASTEWATER CAPITAL FUND

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUE						
96.50.3301	Interest Earnings	\$ 58,439	\$ 77,166	\$ 13,405	\$ —	\$ 1,200
96.70.3641	Sale of Public Property	\$ —	\$ —	\$ —	\$ —	\$ —
96.70.3793	Lease Proceeds	—	—	—	—	—
96.80.3810	Transfers In-WW Operating	1,088,000	1,088,000	1,000,000	1,210,000	—
TOTALS		<u>\$1,146,439</u>	<u>\$1,165,166</u>	<u>\$1,013,405</u>	<u>\$1,210,000</u>	<u>\$ 1,200</u>
EXPENSES						
96.70.901.36.7101	Vehicles	—	—	—	—	50,000
96.70.901.36.7201	Capital Equipment	—	(168,158)	—	5,000	—
96.70.901.36.7203	Computer Software	—	—	—	50,000	—
96.70.901.36.7527	AMI Meter Project	—	—	—	20,000	—
96.70.901.36.7531	Sewer Repair - Liberty Dr	—	—	—	5,000	—
96.70.901.36.7532	Sewer Extension - Terrace A	—	—	—	—	—
96.70.901.36.7539	Sewer Repair - Wilshire Blvd	—	—	—	—	—
96.70.901.36.7402	Building Improvements	—	—	—	—	—
96.70.901.36.7501	Engineering Design	—	—	—	60,000	180,000
96.70.901.36.7510	Construction Contract	(500,000)	—	—	175,000	800,000
96.70.901.36.7533	Powell Street Project	—	—	—	—	—
96.70.902.08.5388	Plant Capital Equip Replace	—	—	—	—	—
96.70.902.36.7201	Capital Equipment	—	168,158	—	85,000	85,000
96.70.902.36.7218	Plant Capital Replacements	—	—	—	635,000	425,000
96.70.902.36.7501	Engineering Design	—	—	—	—	25,000
96.70.902.42.5994	Transfer to Eco/Devo	(500,000)	—	—	—	—
96.70.901.42.5996	Transfers Out-WWTF Capital	—	—	—	—	—
TOTALS		<u>\$(1,000,000)</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$1,035,000</u>	<u>\$1,565,000</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 2013

Amount Issued: \$34,406

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Wastewater Fund

S&P Bond Rating: AA-/Stable

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
Special Obligation Bonds
Series 2018

Amount Issued: \$2,812,950

Date Issued: November 27, 2018

Purpose: AMI - Sewer

S&P Bond Rating: A+/Stable

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 2022 BUDGET DETAIL
WASTEWATER TREATMENT FACILITY FUND

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUE						
97.50.3302	Interest Earnings - Reserve	\$ —	\$ —	\$ —	\$ —	\$ —
97.70.3721	Insurance Settlement	—	—	—	—	—
97.70.3797	SRF Grant Reimbursement	—	—	—	—	—
97.80.3814	Transfers In-WWTF Capital	—	—	—	—	—
TOTALS		<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
EXPENSES						
97.78.952.16.5712	Property Deductible	\$ —	\$ —	\$ —	\$ —	\$ —
97.78.952.16.5741	Builders Risk Insurance	—	—	—	—	—
97.78.952.24.6021	Debt Service Fees	—	—	—	—	—
97.78.952.24.6024	Cost of Issuance	—	—	—	—	—
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	—	—	—	—	—
97.78.952.42.5999	Transfers Out-WWTF Capital	—	—	—	—	—
TOTALS		<u>\$ —</u>	<u>\$ —</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					78,422,996			
7/1/2016	146,865.83	—	146,865.83	146,865.83	78,422,996	—	146,865.83	146,865.83
1/1/2017	269,776.82	—	269,776.82	—	78,422,996	—	269,776.82	—
7/1/2017	423,009.02	—	423,009.02	692,785.84	78,422,996	—	423,009.02	692,785.84
1/1/2018	473,234.43	779,500	1,252,734.43	—	77,643,496	195,450.63	1,448,185.06	—
7/1/2018	473,755.79	779,496	1,253,252.17	2,505,986.6	76,864,000	194,108.74	1,447,360.91	2,895,545.97
1/1/2019	468,870.4	783,000	1,251,870.4	—	76,081,000	192,160.00	1,444,030.4	—
7/1/2019	464,094.1	788,000	1,252,094.1	2,503,964.5	75,293,000	190,202.50	1,442,296.6	2,886,327
1/1/2020	459,287.3	793,000	1,252,287.3	—	74,500,000	188,232.50	1,440,519.8	—
7/1/2020	454,450	798,000	1,252,450	2,504,737.3	73,702,000	186,250.00	1,438,700	2,879,219.8
1/1/2021	449,582.2	1,204,500	1,654,082.2	—	72,497,500	184,255.00	1,838,337.2	—
7/1/2021	442,234.75	1,215,750	1,657,984.75	3,312,066.95	71,281,750	181,243.75	1,839,228.5	3,677,565.7
1/1/2022	434,818.68	1,227,000	1,661,818.68	—	70,054,750	178,204.38	1,840,023.06	—
7/1/2022	427,333.98	1,238,250	1,665,583.98	3,327,402.66	68,816,500	175,136.88	1,840,720.86	3,680,743.92
1/1/2023	419,780.65	1,994,000	2,413,780.65	—	66,822,500	172,041.25	2,585,821.9	—
7/1/2023	407,617.25	2,018,000	2,425,617.25	4,839,397.9	64,804,500	167,056.25	2,592,673.5	5,178,495.4
1/1/2024	395,307.45	2,043,000	2,438,307.45	—	62,761,500	162,011.25	2,600,318.7	—
7/1/2024	382,845.15	2,069,000	2,451,845.15	4,890,152.6	60,692,500	156,903.75	2,608,748.9	5,209,067.6
1/1/2025	370,224.25	2,093,000	2,463,224.25	—	58,599,500	151,731.25	2,614,955.5	—
7/1/2025	357,456.95	2,119,000	2,476,456.95	4,939,681.2	56,480,500	146,498.75	2,622,955.7	5,237,911.2
1/1/2026	344,531.05	2,146,000	2,490,531.05	—	54,334,500	141,201.25	2,631,732.3	—
7/1/2026	331,440.45	2,172,000	2,503,440.45	4,993,971.5	52,162,500	135,836.25	2,639,276.7	5,271,009
1/1/2027	318,191.25	2,199,000	2,517,191.25	—	49,963,500	130,406.25	2,647,597.5	—
7/1/2027	304,777.35	2,225,000	2,529,777.35	5,046,968.6	47,738,500	124,908.75	2,654,686.1	5,302,283.6
1/1/2028	291,204.85	2,253,000	2,544,204.85	—	45,485,500	119,346.25	2,663,551.1	—
7/1/2028	277,461.55	2,280,000	2,557,461.55	5,101,666.4	43,205,500	113,713.75	2,671,175.3	5,334,726.4
1/1/2029	263,553.55	2,309,000	2,572,553.55	—	40,896,500	108,013.75	2,680,567.3	—
7/1/2029	249,468.65	2,337,000	2,586,468.65	5,159,022.2	38,559,500	102,241.25	2,688,709.9	5,369,277.2
1/1/2030	235,212.95	2,365,000	2,600,212.95	—	36,194,500	96,398.75	2,696,611.7	—
7/1/2030	220,786.45	2,394,000	2,614,786.45	5,214,999.4	33,800,500	90,486.25	2,705,272.7	5,401,884.4
1/1/2031	206,183.05	2,423,000	2,629,183.05	—	31,377,500	84,501.25	2,713,684.3	—
7/1/2031	191,402.75	2,453,000	2,644,402.75	5,273,585.8	28,924,500	78,443.75	2,722,846.5	5,436,530.8
1/1/2032	176,439.45	2,483,000	2,659,439.45	—	26,441,500	72,311.25	2,731,750.7	—
7/1/2032	161,293.15	2,513,000	2,674,293.15	5,333,732.6	23,928,500	66,103.75	2,740,396.9	5,472,147.6
1/1/2033	145,963.85	2,544,000	2,689,963.85	—	21,384,500	59,821.25	2,749,785.1	—
7/1/2033	130,445.45	2,575,000	2,705,445.45	5,395,409.3	18,809,500	53,461.25	2,758,906.7	5,508,691.8
1/1/2034	114,737.95	2,606,000	2,720,737.95	—	16,203,500	47,023.75	2,767,761.7	—
7/1/2034	98,841.32	2,637,000	2,735,841.32	5,456,579.27	13,566,500	40,508.75	2,776,350.07	5,544,111.77
1/1/2035	82,755.65	2,670,000	2,752,755.65	—	10,896,500	33,916.25	2,786,671.9	—
7/1/2035	66,468.65	2,712,000	2,778,468.65	5,531,224.3	8,184,500	27,241.25	2,805,709.9	5,592,381.8
1/1/2036	49,925.45	2,746,000	2,795,925.45	—	5,438,500	20,461.25	2,816,386.7	—
7/1/2036	33,174.85	2,778,000	2,811,174.85	5,607,100.3	2,660,500	13,596.25	2,824,771.1	5,641,157.8
1/1/2037	16,229.05	2,660,500	2,676,729.05	2,676,729.05	—	6,651.25	2,683,380.3	2,683,380.3
TOTALS	\$ 12,031,033.72	\$ 78,422,996	\$ 90,454,030.1			\$ 4,588,080.63	\$ 95,042,110.73	\$ 95,042,110.73

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

City of Liberty, Missouri
Sanitation Fund
Fiscal Year 2022

	2020 Actual	2021 Forecast	Fiscal Year2022
Beginning Fund Balance	\$ 134,004	\$ 151,932	\$ 134,345
Revenue			
Refuse Collection Charges	\$ 1,855,383	\$ 1,872,653	\$ 1,975,014
Recycling Rebate	91	—	—
Interest Earnings	676	3,000	100
Miscellaneous Service	2,270	—	—
Total Revenue	<u>\$ 1,858,420</u>	<u>\$ 1,875,653</u>	<u>\$ 1,975,114</u>
Total Resources	<u>\$ 1,992,424</u>	<u>\$ 2,027,585</u>	<u>\$ 2,109,459</u>
Expenses			
City's Internal Costs	\$ 63,562	\$ 89,884	\$ 88,941
Sanitation Collection Fees	1,740,522	1,766,356	1,842,622
Hazardous Waste Program	36,408	37,000	37,000
Street Maintenance	—	—	—
Total Expenses	<u>\$ 1,840,492</u>	<u>\$ 1,893,240</u>	<u>\$ 1,968,563</u>
Total Revenue Over/(Under) Expenses	<u>\$ 17,928</u>	<u>\$ (17,587)</u>	<u>\$ 6,551</u>
Ending Fund Balance	<u><u>\$ 151,932</u></u>	<u><u>\$ 134,345</u></u>	<u><u>\$ 140,896</u></u>

YEAR 2022 BUDGET DETAIL

SANITATION

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
98.40.3241	Refuse Collection Charges	\$1,696,869	\$1,773,055	\$1,855,383	\$1,872,653	\$1,975,014
98.40.3242	Recycle Rebate	2,833	1,037	91	—	—
98.50.3301	Interest Earnings	2,151	3,070	676	3,000	100
98.70.3791	Misc Income	2	2	—	—	—
98.90.3941	Miscellaneous Service	2,636	2,225	2,270	—	—
TOTALS		<u>\$1,704,491</u>	<u>\$1,779,389</u>	<u>\$1,858,419</u>	<u>\$1,875,653</u>	<u>\$1,975,114</u>

SANITATION UTILITY BILLING
EXPENSES

98.30.135.02.4001	Salaries	\$ 25,430	\$ 23,793	\$ 21,450	\$ 27,141	\$ 28,315
98.30.135.02.4004	Overtime	—	—	75	—	—
98.30.135.02.4015	Opt Out (Health Insur)	1,342	1,220	481	452	454
98.30.135.02.4018	Health Savings Account	149	216	222	346	338
98.30.135.02.4101	Social Security	1,995	1,863	1,664	2,117	2,227
98.30.135.02.4102	LAGERS Retirement	2,607	2,652	1,680	2,940	3,173
98.30.135.02.4104	Workers Compensation	65	94	106	92	89
98.30.135.02.4105	Health Insurance	1,583	2,068	4,387	2,426	842
98.30.135.02.4106	Life Insurance	7	7	7	11	12
98.30.135.02.4107	Dental Insurance	218	230	232	226	255
98.30.135.02.4112	Vision Insurance	56	59	49	43	57
98.30.135.02.4116	Disability Insurance	19	19	16	18	19
98.30.135.04.5120	Outside Printing	107	178	375	200	200
98.30.135.08.5311	Legal Fees	—	—	80	—	100
98.30.135.08.5346	Financial Services	24,102	26,174	27,713	26,000	26,000
98.30.135.08.5399	Miscellaneous Fees	249	253	126	—	—
98.30.135.12.5453	Mobile Phones	—	—	—	500	500
98.30.135.14.5591	Software Maintenance	650	—	—	660	660
98.30.135.16.5715	Casualty Insurance	603	885	—	1,012	—
98.30.135.38.5805	Uncollectible Accounts	170	218	366	2,600	2,600
98.30.135.38.5806	Deposit Interest Expense	2,636	2,225	2,270	—	—
98.30.135.38.5808	Postage	40	45	—	—	—
TOTALS		<u>\$ 62,026</u>	<u>\$ 62,199</u>	<u>\$ 61,296</u>	<u>\$ 66,784</u>	<u>\$ 65,841</u>

SANITATION PUBLIC WORKS
EXPENSES

98.70.227.02.4104	Workers Compensation	\$ —	\$ —	\$ —	\$ —	\$ —
98.70.227.02.4150	Pension Expense	2,075	189	(770)	2,500	2,500
98.70.227.08.5381	Sanitation Collection Fees	1,563,139	1,625,022	1,740,522	1,766,356	1,842,622
98.70.227.08.5389	Hazardous Waste Pr	33,902	35,190	36,408	37,000	37,000
98.70.227.08.5399	Miscellaneous Fees	13,949	16,727	1,804	16,000	16,000
98.70.227.14.5501	Street Maintenance	—	20,000	—	—	—
98.70.227.16.5715	Liability	—	—	1,183	—	—

98.70.227.38.5808	Postage	—	—	49	4,600	4,600
TOTALS		<u>\$1,613,065</u>	<u>\$1,697,128</u>	<u>\$1,779,195</u>	<u>\$1,826,456</u>	<u>\$1,902,722</u>

CAPITAL FUNDS

Capital Improvement Program

A Capital Improvement Program (CIP) is a plan to incur expenditures over a set number of years for the acquisition, expansion, or rehabilitation of the government's infrastructure. The City of Liberty's Capital Improvement Program is separated by seven funds: Capital Sales Tax Fund, Transportation Sales Tax Fund, Park Sales Tax Fund, Economic Development Fund, Capital Construction Bond, Fire Sales Tax Fund, and the Cable Reserve Fund. Additionally, there are Enterprise Funds for the upkeep of water and wastewater treatment infrastructure.

The City's Capital Improvement Policies are as follows:

1. 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.

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

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

Revenue Sources

1. Sales Taxes

The City of Liberty imposes a base sales tax rate of 3.375%. Sales tax rates are broken down into the following:

City General Sales Tax	1.000
City Capital Improvement Sales Tax	0.500
City Economic Development Tax	0.375
City Fire Sales Tax	0.250
City Parks Sales Tax	0.250
City Transportation Sales Tax	0.500
Public Safety Sales Tax	0.500

2. Use Tax

The City of Liberty, Missouri previously adopted and has in force a use tax. The use tax rate for the City is currently 3.375%; is equal to the total local sales tax rate. The use tax applies to and impacts certain

purchases from out-of-state vendors. A use tax is the equivalent of a sales tax on purchases made from out-of-state sellers by in-state buyers and on certain taxable business transactions.

3. Grant Funding
4. Bonds
5. Interest Earnings
6. Other Sources

Other sources of revenue for the CIP Funds include the following:

- Clay County Road Fund
- Road District Capital
- Sale of Public Property
- Developer Contributions
- GEMT
- Special Assessments
- Miscellaneous

Capital Five Year Projection

Assumptions for our Five Year Projection include the following:

1. Sales tax revenues are projected to increase at a rate of 1.5%.
2. Salaries and benefit expenditures are projected to increase at a rate of 3%.
3. Unless a constant, all expenditures are projected to increase by 1.5%.

Capital Improvement Program Five Year Projection

Revenues	2022	2023	2024	2025	2026
Bond Premium	—	—	—	—	—
Bond Proceeds	—	—	—	—	—
Capital Improvement Tax	3,243,420	3,292,071	3,341,452	3,391,574	3,442,448
Clay County Road Fund	181,404	181,404	181,404	181,404	181,404
Development Contributions	—	—	—	—	—
Fire Sales Tax	1,621,710	1,646,036	1,670,727	1,695,788	1,721,225
GEMT	250,000	250,000	250,000	250,000	250,000
Grant	—	—	—	—	—
Interest	6,411	5,670	5,670	5,670	5,670
Liberty Drive Funding	—	—	—	—	—
Miscellaneous Income	324,817	50,000	50,000	50,000	50,000
Park Sales Tax	1,621,710	1,646,036	1,670,726	1,695,787	1,721,224
Road District Capital	357,670	357,670	357,670	357,670	357,670
Sale of Public Property	—	—	5,000	80,000	—
Sales Tax Transfer	(627,980)	(637,400)	(646,960)	(656,665)	(666,515)
Sales Taxes	2,432,560	2,469,048	2,506,084	2,543,675	2,581,830
Special Assessments	—	—	—	—	—
Transfers In	623,560	630,770	626,500	621,900	627,750
Transportation Sales Tax	3,243,420	3,292,071	3,341,452	3,391,574	3,442,448
Total Revenues	\$ 13,278,702	\$ 13,183,376	\$ 13,359,725	\$ 13,608,377	\$ 13,715,154

Expenses	2022	2023	2024	2025	2026
Building Improvements	350,000	250,000	250,000	250,000	250,000
Building Maintenance	6,000	4,000	15,400	5,000	5,000
Capital Equipment	405,000	757,480	419,700	785,390	480,260
City Landscaping Funds	16,420	16,420	16,420	16,420	16,420
City Transportation Enhancements	675,000	50,000	50,000	50,000	50,000
Computer Equipment	7,500	—	—	—	—
Construction	650,000	—	450,000	—	—
Debt Service					
Debt Service Fees	341	—	—	—	—
Bond Principal	2,506,580	2,360,474	2,422,775	2,496,450	2,570,125
Bond Interest	1,036,257	964,124	893,551	815,688	733,481
Lease Principal	872,090	525,000	220,000	225,000	235,000
Lease Interest	54,386	36,735	24,786	18,808	12,762
Equipment	77,500	51,500	40,000	52,000	40,000
Fees	175,326	178,155	183,123	188,245	193,520
Financial Services	83,169	83,259	83,349	83,449	83,549
KCATA Bus Service	48,000	48,000	48,000	48,000	48,000
Mowing Contract	3,000	3,000	3,000	3,000	3,000
Other Expenses	75,000	77,250	79,570	81,960	84,420
Salaries and Benefits	502,947	517,362	532,823	548,758	565,164
Special Projects	264,580	—	—	—	—
Stormwater Funding	444,010	344,030	354,350	364,980	375,930
Street Maintenance	1,110,000	1,147,780	1,151,010	1,154,340	917,770
Street Maintenance Supplies	139,000	143,170	147,460	151,880	156,440

Street Restoration	950,000	950,000	950,000	950,000	950,000
Transfers Out	2,684,294	2,805,859	2,788,326	2,773,263	2,776,374
Total Expenses	\$ 13,136,400	\$ 11,313,598	\$ 11,123,643	\$ 11,062,631	\$ 10,547,215
Projected Revenues Over/ (Under) Expenditures	\$ 142,302	\$ 1,869,778	\$ 2,236,082	\$ 2,545,746	\$ 3,167,939

City of Liberty, Missouri
Capital Sales Tax Fund
Fiscal Year 2022

	2020 Actual	2021 Forecast	Fiscal Year2022
Beginning Fund Balance	\$ 1,255,812	\$ 1,753,176	\$ 1,148,313
Revenues			
Capital Improvement Tax	\$ 2,906,511	\$ 2,793,430	\$ 3,243,420
Sales Taxes	(388,420)	(285,060)	(209,330)
Clay County Road Fund	370,917	169,260	181,404
Grant	—	—	—
Road District Capital	105,000	242,154	357,670
Interest	5,877	20,000	1,220
Development Contributions	67,250	—	—
Sale of Public Property	—	—	—
Special Assessments	—	—	—
Transfer in-Capital Construction Bond Fund	5,190	—	—
Total Revenues	\$ 3,072,325	\$ 2,939,784	\$ 3,574,384
Expenditures			
Building Improvements	\$ 27,192	\$ 46,000	\$ —
Public Works Equipment	342,357	287,200	326,200
Fees	14,209	31,906	30,582
Capital Engineer Salary & Benefits	88,048	91,551	96,484
General Transportation Improvements	390,431	67,663	70,000
Restoration Program - Overlay	94,810	1,220,000	950,000
Street Maintenance Supplies	143,307	150,013	169,000
Stormwater Funding	437,469	616,104	304,010
Debt Service Payments	734,128	731,200	733,944
Transfers In-General Fund	303,010	303,010	303,010
Total Expenditures	\$ 2,574,961	\$ 3,544,647	\$ 2,983,230
Revenue Favorable/(Unfavorable) to Expense	497,364	(604,863)	591,154
Ending Fund Balance	\$ 1,753,176	\$ 1,148,313	\$ 1,739,467

YEAR 2022 BUDGET DETAIL
CAPITAL SALES TAX FUND

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
50.10.3022	Capital Improvement Tax	\$2,687,549	\$2,709,206	\$2,906,511	\$2,793,430	\$3,243,420
50.10.3029	Sales Tax Transfers	(426,341)	(423,698)	(388,420)	(285,060)	(209,330)
50.25.3091	Traffic Signals Grant	7,810	—	—	—	—
50.25.3094	Fed Grant - MDNR Storm Water	—	—	—	—	—
50.30.3142	Clay County Road Fund	235,160	208,797	370,917	169,260	181,404
50.30.3152	Road District-Capital	237,980	163,000	105,000	242,154	357,670
50.50.3301	Interest Earnings	32,531	21,949	5,877	20,000	1,220
50.70.3641	Sale of Public Property	—	—	—	—	—
50.70.3671	Contributions	—	—	67,250	—	—
50.70.3791	Miscellaneous Income	2,358	1,416	5,190	—	—
50.70.3795	Special Assessments	392	—	—	—	—
TOTALS		\$2,777,439	\$2,680,668	\$3,072,324	\$2,939,784	\$3,574,384
EXPENDITURES						
50.35.256.36.7402	Building Improvements	\$ —	\$ —	\$ 27,192	\$ 46,000	\$ —
50.70.201.08.5311	Legal Fees	—	656	313	—	—
50.70.201.08.5346	Financial Services	—	—	—	2,930	3,020
50.70.201.14.5552	Radio Maintenance	8,246	7,391	8,407	8,700	8,700
50.70.201.14.5571	Building Maintenance	3,802	—	—	—	—
50.70.201.18.5601	Public Works Minor Equip	2,887	2,107	—	—	—
50.70.201.36.7201	Public Works Capital Equip	297,808	275,645	333,950	278,500	285,000
50.70.211.02.4001	Salaries	51,983	53,543	59,308	61,457	64,358
50.70.211.02.4002	Part-Time	—	—	—	—	—
50.70.211.02.4018	Health Saving Account (HSA)	576	893	648	662	576
50.70.211.02.4101	Social Security	3,646	3,700	4,060	4,500	4,967
50.70.211.02.4102	LAGERS Retirement Program	5,458	5,408	6,229	6,544	7,078
50.70.211.02.4104	Workers Compensation	187	258	316	290	281
50.70.211.02.4105	Health Insurance	13,281	14,877	16,773	17,376	18,466
50.70.211.02.4106	Life Insurance	14	14	14	17	20
50.70.211.02.4107	Dental Insurance	484	493	497	500	524
50.70.211.02.4112	Vision Insurance	162	165	164	164	171
50.70.211.02.4116	Disability Insurance	39	39	39	41	43
50.70.211.16.5715	Liability	1,281	3,869	6,758	4,186	7,562
50.70.262.08.5363	Downtown Design Study	380	—	—	—	—
50.70.262.08.5365	Project Contingency-Conistor	25,000	—	—	—	—
50.75.225.18.5611	Equipment Rental	—	—	—	—	32,500
50.75.604.36.7515	Street Restoration	—	—	94,581	1,220,000	950,000
50.75.606.14.5626	Maintenance Projects	20,823	43,946	390,431	67,663	70,000
50.75.607.08.5399	Miscellaneous Fees	4,800	1,375	—	—	—
50.75.607.14.5501	Restoration Program	582,986	721,591	—	—	—
50.75.607.14.5507	St Restoration CO Road District	—	—	230	—	—
50.75.607.14.5621	Asphalt-Street Repairs	61,304	86,074	78,023	77,250	90,000
50.75.607.14.5622	Gravel/Rock-Street Repairs	19,677	18,389	9,890	12,210	14,000
50.75.607.14.5641	Paint-Street Marking	40,606	29,138	29,647	27,580	35,000
50.75.607.14.5663	Chemicals-Storm Drainage	25,703	10,548	25,747	32,973	30,000
50.75.607.18.5611	Equipment Rental	—	—	—	—	—

50.77.653.08.7522	NPDES Expenses	16,043	8,379	7,138	24,790	20,000
CAPITAL SALES TAX FUND (continued)						
50.77.653.36.7510	Capital Stormwater Impr	1,190,746	137,291	148,568	74,486	304,010
50.77.653.36.7526	Stormwater-Clayview/Lance	83,512	359,661	288,901	541,618	—
50.95.140.24.6001	Principal-I35/M291	—	—	—	—	—
50.95.140.24.6003	Principal-Liberty Dr	—	—	—	—	—
50.95.140.24.6004	Principal-Neighborhood Proj	—	—	—	—	—
50.95.140.24.6005	Principal-Public Works	—	—	—	—	—
50.95.140.24.6006	Lease Principal-Public Works	—	—	—	—	—
50.95.140.24.6008	Principal-SOB	6,599	6,819	7,039	7,260	7,480
50.95.140.24.6009	Principal-SOB 2020	—	—	—	—	—
50.95.140.24.6011	Interest-I35/M291	—	—	—	—	—
50.95.140.24.6013	Interest-Liberty Dr	—	—	—	—	—
50.95.140.24.6014	Interest-Neighborhood Project	—	—	—	—	—
50.95.140.24.6015	Interest-Public Works	—	—	—	—	—
50.95.140.24.6016	Lease Interest	—	—	—	—	—
50.95.140.24.6018	Interest-Special Obligation	1,286	1,088	884	680	460
50.95.140.24.6021	Debt Serv Fees-MAMU	376	376	265	120	121
50.95.140.24.6024	Cost of Issuance	—	—	—	—	—
50.95.140.42.5992	Interfund Transfer-General	1,953,010	253,010	303,010	303,010	303,010
50.96.601.24.6001	Principal-GO Bonds-I35/M291	95,000	100,000	105,000	105,000	110,000
50.96.601.24.6002	Principal - SO Bonds 2018	—	8,053	17,716	—	19,327
50.96.601.24.6003	Principal - GOB - Liberty Dr	65,000	65,000	65,000	70,000	75,000
50.96.601.24.6004	Principal - GOB - N Project	185,000	190,000	195,000	200,000	210,000
50.96.601.24.6005	Principal - GOB - PW Land	35,000	35,000	40,000	40,000	40,000
50.96.601.24.6010	Principal - GOB - Franklin	100,000	105,000	135,000	151,100	145,000
50.96.601.24.6011	Interest - GOB - I35/M291	46,925	44,000	40,925	37,250	32,950
50.96.601.24.6012	Interest - SO Bonds 2018	—	11,734	12,019	—	10,126
50.96.601.24.6013	Interest - GOB - Liberty Dr	31,075	29,125	27,175	24,800	21,900
50.96.601.24.6014	Interest - GOB - N Project	30,725	25,100	19,325	12,400	4,200
50.96.601.24.6015	Interest - GOB - PW Land	17,075	16,025	14,900	13,500	11,900
50.96.601.24.6020	Interest - GOB - Franklin	60,555	57,480	53,880	69,090	45,480
TOTALS		<u>\$5,089,060</u>	<u>\$2,733,260</u>	<u>\$2,574,961</u>	<u>\$3,544,647</u>	<u>\$2,983,230</u>

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

S&P Bond Rating: AA-/Stable

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

City of Liberty, Missouri
2018 Special Obligation Bond

Amount Issued: \$975,000

Date Issued: November 27, 2018

Purpose: Street Contingency

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	
5/1/2019	\$1,245	5.00%	\$851	\$2,096		
11/1/2019	\$—		\$963	\$963	\$3,059	\$1,814
5/1/2020	\$2,739	5.00%	\$963	\$3,702		
11/1/2020	\$—		\$895	\$895	\$4,597	\$1,858
5/1/2021	\$2,988	5.00%	\$895	\$3,883		
11/1/2021	\$—		\$820	\$820	\$4,703	\$1,715
5/1/2022	\$2,988	5.00%	\$820	\$3,808		
11/1/2022	\$—		\$745	\$745	\$4,554	\$1,566
5/1/2023	\$3,237	5.00%	\$745	\$3,982		
11/1/2023	\$—		\$664	\$664	\$4,647	\$1,410
5/1/2024	\$3,237	5.00%	\$664	\$3,901		
11/1/2024	\$—		\$584	\$584	\$4,485	\$1,248
5/1/2025	\$3,486	5.00%	\$584	\$4,070		
11/1/2025	\$—		\$496	\$496	\$4,566	\$1,080
5/1/2026	\$3,735	5.00%	\$496	\$4,231		
11/1/2026	\$—		\$403	\$403	\$4,634	\$899
5/1/2027	\$3,984	3.00%	\$403	\$4,387		
11/1/2027	\$—		\$343	\$343	\$4,730	\$746
5/1/2028	\$3,984	3.00%	\$343	\$4,327		
11/1/2028	\$—		\$284	\$284	\$4,611	\$627
5/1/2029	\$3,984	3.13%	\$284	\$4,268		
11/1/2029	\$—		\$221	\$221	\$4,489	\$505
5/1/2030	\$4,233	3.25%	\$221	\$4,454		
11/1/2030	\$—		\$153	\$153	\$4,607	\$374
5/1/2031	\$4,233	3.50%	\$153	\$4,386		
11/1/2031	\$—		\$78	\$78	\$4,464	\$231
5/1/2032	\$4,482	3.50%	\$78	\$4,560	\$4,560	\$78
	<u>\$48,555</u>		<u>\$14,151</u>	<u>\$62,706</u>	<u>\$62,706</u>	<u>\$14,151</u>

City of Liberty, Missouri
 General Obligation Refunding and Improvement Bonds
 Series 2021

Amount Issued: \$2,380,000

Date Issued: Dec, 2021

Purpose: Refunding Bond for 2012/2013 GOB

Year	Interest Rate	March 1 Principal	Interest	Sept 1 Interest	Total Payments	Bond Balance
						\$ 2,380,000
2022	4.00%	\$445,000	\$14,788	\$33,350	\$493,138	\$1,935,000
2023	4.00%	\$210,000	\$33,350	\$29,150	\$272,500	\$1,725,000
2024	4.00%	\$225,000	\$29,150	\$24,650	\$278,800	\$1,500,000
2025	4.00%	\$225,000	\$24,650	\$20,150	\$269,800	\$1,275,000
2026	4.00%	\$235,000	\$20,150	\$15,450	\$270,600	\$1,040,000
2027	4.00%	\$245,000	\$15,450	\$10,550	\$271,000	\$795,000
2028	4.00%	\$260,000	\$10,550	\$5,350	\$275,900	\$535,000
2029	2.00%	\$265,000	\$5,350	\$2,700	\$273,050	\$270,000
2030	2.00%	\$270,000	\$2,700	\$—	\$272,700	\$—
TOTALS		\$2,380,000	\$156,138	\$141,350	\$2,677,488	

City of Liberty, Missouri
 General Obligation Refunding and Improvement Bonds
 Series 2021

Amount Issued: \$1,395,270

Date Issued: Dec, 2021

Purpose: Refunding Bond 2013 Capital Project

Year	Interest Rate	March 1 Principal	Interest	Sept 1 Interest	Total Payments	Bond Balance
						\$1,395,270
2022	4.00%	\$151,515	\$8,566	\$21,445	\$181,527	\$1,243,755
2023	4.00%	\$136,530	\$21,445	\$18,715	\$176,690	\$1,107,225
2024	4.00%	\$139,860	\$18,715	\$15,917	\$174,492	\$967,365
2025	4.00%	\$146,520	\$15,917	\$12,987	\$175,424	\$820,845
2026	4.00%	\$153,180	\$12,987	\$9,923	\$176,090	\$667,665
2027	4.00%	\$159,840	\$9,923	\$6,727	\$176,490	\$507,825
2028	4.00%	\$164,835	\$6,727	\$3,430	\$174,992	\$342,990
2029	2.00%	\$169,830	\$3,430	\$1,732	\$174,992	\$173,160
2030	2.00%	\$173,160	\$1,732	\$—	\$174,892	\$—
TOTALS		\$1,395,270	\$99,442	\$90,876	\$1,585,588	

City of Liberty, Missouri
Transportation Sales Tax Fund
Fiscal Year 2022

	2020 Actual	2021 Forecast	Year2022
Beginning Fund Balance	\$ 879,791	\$ 1,910,314	\$ 927,507
Revenues			
Transportation Sales Tax	\$ 2,906,490	\$ 2,793,430	\$ 3,243,420
Sales Tax Transfer	(394,418)	(285,060)	(209,330)
Miscellaneous Income	—	—	275,000
Interest	6,806	—	1,620
Total Revenues	<u>\$ 2,518,878</u>	<u>\$ 2,508,370</u>	<u>\$ 3,310,710</u>
Total Resources	<u>\$ 3,398,669</u>	<u>\$ 4,418,684</u>	<u>\$ 4,238,217</u>
Expenditures			
Debt Service			
Principal - GO Bond - SLP Interchange	\$ 275,000	\$ 280,000	\$ 290,000
Interest - GO Bond - SLP Interchange	107,685	99,360	90,810
Service Fees	—	213	220
Total Debt Service	<u>\$ 382,685</u>	<u>\$ 379,573</u>	<u>\$ 381,030</u>
Pay-As-You-Go			
Fees	—	9,594	2,000
MoDOT Flintlock Payback	—	—	—
Street Maintenance	1,600	1,925,900	2,025,000
Street Maintenance Position	90,488	107,289	112,197
Mowing Contract	3,531	8,081	3,000
City Landscaping Funds-Parks	16,433	16,420	16,420
City Landscaping Funds-Transfer to Parks	11,490	11,490	11,840
City Transportation Enhancement Funds	15,334	100,000	50,000
KCATA Bus Service	33,963	—	48,000
Capital Equipment	—	—	—
Total Capital Outlay	<u>\$ 172,840</u>	<u>\$ 2,178,774</u>	<u>\$ 2,268,457</u>
Transfers Out			
Transfers Out-General Fund	\$ 303,010	\$ 303,010	\$ 303,010
Transfer to Eco/Devo Sales Tax Fund for SLP2	629,820	629,820	623,560
Total Transfers	<u>\$ 932,830</u>	<u>\$ 932,830</u>	<u>\$ 926,570</u>
Total Project Expenditures and Transfers	<u>\$ 1,488,355</u>	<u>\$ 3,491,177</u>	<u>\$ 3,576,057</u>
Total Revenue Over/(Under) Expenditures	<u>\$ 1,030,523</u>	<u>\$ (982,807)</u>	<u>\$ (265,347)</u>
Ending Fund Balance	<u>\$ 1,910,314</u>	<u>\$ 927,507</u>	<u>\$ 662,160</u>

YEAR 2022 BUDGET DETAIL
TRANSPORTATION SALES TAX FUND

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
52.10.3025	Transportation Sales Tax	\$2,686,535	\$2,709,206	\$2,906,490	\$2,793,430	\$3,243,420
52.10.3029	Sales Tax Transfers	(432,516)	(429,873)	(394,418)	(285,060)	(209,330)
52.10.3041	Roadway-Residential Tax	—	—	—	—	—
52.10.3042	Roadway-Commercial Tax	—	—	—	—	—
52.10.3043	Roadway-Industrial Tax	—	—	—	—	—
52.50.3301	Interest Earnings	5,395	15,627	6,806	—	1,620
52.70.3791	Miscellaneous Income	21	19	—	—	275,000
52.80.3802	Developers Sidewalk in Lieu	—	—	—	—	—
TOTALS		\$2,259,436	\$2,294,979	\$2,518,878	\$2,508,370	\$3,310,710

EXPENDITURES						
52.60.420.14.5577	Mowing Contract	\$ 66,655	\$ 6,510	\$ 3,531	\$ 8,081	\$ 3,000
52.60.420.14.5583	Parks Maint-Landscaping	15,002	15,454	16,433	16,420	16,420
52.60.420.42.5996	Interfund Transfer-Parks	10,820	11,150	11,490	11,490	11,840
52.70.225.02.4001	Street Maintenance Workers	—	34,928	59,570	67,157	72,311
52.70.225.02.4004	Overtime	—	1,651	2,138	2,503	—
52.70.225.02.4015	Opt Out	—	583	—	—	—
52.70.225.02.4018	Heath Savings Account	—	1,663	1,995	2,148	2,160
52.70.225.02.4101	Social Security FICA	—	2,818	4,691	5,404	5,697
52.70.225.02.4102	LAGERS Retirement Program	—	562	4,964	7,494	8,117
52.70.225.02.4104	Workers Compensation	—	—	2,894	6,522	6,896
52.70.225.02.4105	Health Insurance	—	6,036	13,217	14,935	15,828
52.70.225.02.4106	Life Insurance	—	20	33	44	50
52.70.225.02.4107	Dental Insurance	—	401	793	863	908
52.70.225.02.4112	Vision Insurance	—	55	152	168	176
52.70.225.02.4116	Disability Insurance	—	20	41	51	54
52.70.225.16.5715	Liability	—	—	—	1,594	2,000
52.70.225.36.7201	Capital Equipment	—	22,177	—	—	—
52.70.611.08.5311	Legal Fees	—	—	—	—	—
52.70.611.24.6001	Principal Payments	—	—	—	—	—
52.70.611.24.6011	Bond Interest	—	—	—	—	—
52.70.611.24.6021	Debt Service Fees	213	213	—	213	220
52.70.626.38.5862	MoDOT Flintlock Payback	513,588	513,588	—	—	—
52.75.607.14.5501	Street Maintenance	444,583	422,097	1,600	1,925,900	1,040,000
52.75.607.14.5544	Storm Water Repairs	—	—	—	—	110,000
52.75.607.14.5625	Sidewalk Maint. Program	—	—	—	—	250,000
52.75.607.14.5626	Traffic Signal Upgrades	—	—	—	—	625,000
52.76.621.08.5399	Miscellaneous Fees	—	—	—	8,000	—
52.80.151.08.5420	Transportation Enhancement	2,653	31,966	11,734	100,000	50,000
52.95.140.08.5420	Transportation Enhancement	—	3,600	3,600	—	—
52.95.140.42.5992	Transfer Out-General Fund	253,010	253,010	303,010	303,010	303,010
52.95.140.42.5994	Transfer Out-Eco/Devo	623,800	621,550	629,820	629,820	623,560

52.95.141.08.5399	KC Express Bus Service	48,232	49,709	33,963	—	48,000
52.96.601.24.6001	Principal - GO Bonds - SLP	200,000	205,000	275,000	280,000	290,000
52.96.601.24.6011	Interest - GO Bonds - SLP	120,960	114,885	107,685	99,360	90,810
TOTALS		<u>\$2,299,516</u>	<u>\$2,319,645</u>	<u>\$1,488,355</u>	<u>\$3,491,177</u>	<u>\$3,576,057</u>

City of Liberty, Missouri
 General Obligation Refunding and Improvement Bonds
 Series 2021

Amount Issued: \$2,794,730

Date Issued: Dec, 2021

Purpose: Refunding Bond 2013 Capital Project

Year	Interest Rate	March 1 Principal	Interest	Sept 1 Interest	Total Payments	Bond Balance
						\$2,794,730
2022	4.00%	\$303,485	\$17,159	\$42,955	\$363,598	\$2,491,245
2023	4.00%	\$273,470	\$42,955	\$37,485	\$353,910	\$2,217,775
2024	4.00%	\$280,140	\$37,485	\$31,883	\$349,508	\$1,937,635
2025	4.00%	\$293,480	\$31,883	\$26,013	\$351,376	\$1,644,155
2026	4.00%	\$306,820	\$26,013	\$19,877	\$352,710	\$1,337,335
2027	4.00%	\$320,160	\$19,877	\$13,473	\$353,510	\$1,017,175
2028	4.00%	\$330,165	\$13,473	\$6,870	\$350,509	\$687,010
2029	2.00%	\$340,170	\$6,870	\$3,468	\$350,509	\$346,840
2030	2.00%	\$346,840	\$3,468	\$—	\$350,308	\$—
TOTALS		\$2,794,730	\$199,183	\$182,024	\$3,175,937	

City of Liberty, Missouri
Park Sales Tax Fund
Fiscal Year 2022

	2020 Actual	2021 Forecast	Year 2022
Beginning Fund Balance	\$ —	\$ (134,903)	\$ (305,116)
Revenues			
Sales Tax	\$ 1,453,254	\$ 1,396,720	\$ 1,621,710
Sales Tax Transfers	(194,210)	(142,540)	(104,660)
MDNR Grant	—	—	—
Parks LWCF Grant	—	—	—
Reimbursed Expense	—	—	—
Miscellaneous Income	141,563	—	—
Sale of Public Property	—	—	—
Interest	5,801	—	630
Total Revenues	<u>\$ 1,406,408</u>	<u>\$ 1,254,180</u>	<u>\$ 1,517,680</u>
Total Resources	<u>\$ 1,406,408</u>	<u>\$ 1,119,277</u>	<u>\$ 1,212,564</u>
Expenditures			
Park Fund Transfer-Parks	\$ —	\$ 91,981	\$ 329,819
Park Fund Transfer-Community Center	484,842	670,569	404,659
Park Fund Transfer-Sports Complex	511,185	510,375	293,396
Special Obligation Bond Interest	42,313	42,208	37,213
Special Obligation Bond Principal	105,000	109,260	105,000
Community Center Lease Interest	—	—	—
Community Center Lease Principal	—	—	—
Bond Cost of Issuance	1,210	—	—
Financial Services	8	—	—
Trail System Maintenance	—	—	—
Trail Design	—	—	—
Park Capital Contingency	—	—	—
Project: LCC HVAC Replacement	—	—	—
Project: Natatorium Air Quality	11,432	—	—
Building Improvements	126,448	—	350,000
City Park Improvements	56,950	—	—
General Park Improvements	—	—	—
Project: Bennett Park Tennis Resurfacing	—	—	14,580
Project: Church of the Nazarene Lease - Parking	131,056	—	—
Project: Reforestation Planting	—	—	—
Project: Land Acquisition	10	—	—
Project: Outdoor Pool Liner Replacement	—	—	—
Vehicles	63,474	—	—
Sportsfield Equipment	7,383	—	—
Minor Equipment	—	—	—
Capital Equipment	—	—	—
Total Expenditures	<u>\$ 1,541,311</u>	<u>\$ 1,424,393</u>	<u>\$ 1,534,667</u>
Revenues Over/(Under) Expenditures	<u>\$ (134,903)</u>	<u>\$ (170,213)</u>	<u>\$ (16,987)</u>
Ending Fund Balance	<u>\$ (134,903)</u>	<u>\$ (305,116)</u>	<u>\$ (322,103)</u>

City of Liberty, Missouri
Park Sales Tax Bond Fund
Fiscal Year 2022

	2020 Actual	2021 Forecast	Fiscal Year2022
Beginning Fund Balance	\$123,635	\$11,232	\$11,232
Revenues			
Bond Proceeds	\$ 69,225	\$ —	\$ —
Bond Premium	2,979	—	—
Total Revenues	<u>\$ 72,204</u>	<u>\$ —</u>	<u>\$ —</u>
Expenditures			
SO Projects:			
FBSC Improvements	\$ —	\$ —	\$ —
Soccer Venue Improvements	—	—	—
Stocksdale Park Restroom	—	—	—
Sprayground Replacement	—	—	—
Cost of Issuance	1,210	—	—
SO Project - Park Maint. Building	126,448	—	350,000
SO Project - Park Maint. City Park	56,950	—	—
Total Expenditures	<u>\$ 184,607</u>	<u>\$ —</u>	<u>\$ 350,000</u>
Proceeds Favorable/(Unfavorable) to Expenditures	<u>\$ (112,403)</u>	<u>\$ —</u>	<u>\$ (350,000)</u>
Ending Fund Balance	<u><u>\$ 11,232</u></u>	<u><u>\$ 11,232</u></u>	<u><u>\$ (338,768)</u></u>

YEAR 2022 BUDGET DETAIL

PARK SALES TAX FUND

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
54.10.3027	Parks Sales Tax	\$1,343,775	\$1,354,603	\$1,453,254	\$1,396,720	\$1,621,710
54.10.3029	Sales Tax Transfers	(213,171)	(211,849)	(194,210)	(142,540)	(104,660)
54.25.3095	MDNR Grant	—	3,383	—	—	—
54.30.3131	Parks LWCF Grant - DNR	6,000	—	—	—	—
54.50.3301	Interest Earnings	4,465	20,187	5,801	—	630
54.70.3641	Sales of Public Property	2,866	—	—	—	—
54.70.3661	Reimbursed Expense - Gen	—	—	—	—	—
54.70.3791	Miscellaneous Income	32	13	69,359	—	—
54.70.3794	Bond Proceeds	395,000	—	69,225	—	—
54.70.3799	Bond Premium	10,376	—	2,979	—	—
TOTALS		\$1,549,343	\$1,166,337	\$1,406,409	\$1,254,180	\$1,517,680
EXPENDITURES						
54.60.415.14.5581	Proj: LCC Hvac Replacement	—	—	—	—	—
54.60.415.24.6008	SO Bond - Principal	90,000	90,000	90,000	90,000	90,000
54.60.415.24.6018	SO Bond - Interest	30,644	28,844	27,044	25,244	23,444
54.60.415.42.5996	Interfund Transfer-Parks	190,884	210,857	—	91,981	329,819
54.60.415.36.7511	Proj: Bennett Park Tennis Resu	—	—	—	—	14,580
54.60.415.36.7330	Proj: Ch of the Nazarene- Park	—	—	131,056	—	—
54.60.415.36.7340	Proj: Outdoor Pool Liner Repl	67,612	—	—	—	—
54.60.415.36.7341	Project: Natatorium Air Quality	—	—	11,432	—	—
56.60.415.36.7402	Building Improvements	—	—	—	—	—
54.60.415.36.7515	Park Capital Contingency	—	—	—	—	—
54.60.415.42.5997	Interfund Transfer-Comm Ctr	116,687	165,697	484,842	670,569	404,659
54.60.415.42.5998	Interfund Transfer-Spts Comp	106,026	248,709	511,185	510,375	293,396
54.60.419.18.5601	Minor Equipment	3,383	—	—	—	—
54.60.419.36.7201	Capital Equipment-Maint	14,900	—	—	—	—
54.60.420.14.5575	Maintenance Trails & Roads	35,132	45,885	—	—	—
54.60.420.36.7101	Vehicles	32,156	84,547	63,474	—	—
54.60.420.36.7312	Trail Design and Costing	—	—	—	—	—
54.60.420.36.7318	Reforestation Planting Project	5,619	—	—	—	—
54.60.430.36.7301	Project: Land Acquisition	7,180	—	—	—	—
54.60.432.14.5571	Building Improvements	—	72,629	126,448	—	350,000
54.60.432.24.6024	Cost of Issuance	6,903	—	1,210	—	—
54.60.432.24.6021	Debt Service Fee	7	8	8	—	—
54.60.432.24.6001	2018 SOB - Principal	—	5,000	15,000	19,260	15,000
54.60.432.24.6011	2018 SOB - Interest	—	14,621	15,269	16,964	13,769
54.60.432.36.7305	City Park Improvements	—	192,619	56,950	—	—
54.60.436.36.7301	Land Acquisition	—	—	—	—	—
54.60.458.36.7201	Capital Equipment	25,414	14,355	7,383	—	—
54.60.460.36.7303	Sprayground Replacement	92,690	6,750	—	—	—
54.60.460.36.7308	Stocksdale Park Improvements	—	—	—	—	—
54.60.460.36.7319	Fountain Bluffs - Trails	—	—	—	—	—
54.60.460.36.7320	FBSC Improvements	72,468	—	—	—	—
54.60.491.24.6001	Debt Service Principal	170,000	—	—	—	—
54.60.491.24.6011	Debt Service Interest	5,100	—	—	—	—
54.60.491.24.6021	Debt Service Fees	99	99	—	—	—
54.96.601.24.6008	2015 Sp Ob Bond Principal	—	—	—	—	—
54.96.601.24.6018	2015 Sp Ob Bond Interest	—	—	—	—	—
TOTALS		\$1,072,904	\$1,180,619	\$1,541,300	\$1,424,393	\$1,534,667

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 2022

	2020 Actual	2021 Forecast	Fiscal Year 2022
Beginning Fund Balance	\$ 2,219,779	\$ 3,431,901	\$ 3,498,399
Revenues			
Eco/Dev Sales Tax	\$ 2,156,630	\$ 2,095,070	\$ 2,432,560
Interest Earnings	11,126	—	1,700
Developer Contributions	—	—	—
Misc Income	1,002,558	199,820	193,560
From Bond Revenues	198,044	—	—
Transfers In	629,820	430,000	430,000
Total Revenues	<u>\$ 3,998,178</u>	<u>\$ 2,724,890</u>	<u>\$ 3,057,820</u>
Total Resources	<u>\$ 6,217,957</u>	<u>\$ 6,156,791</u>	<u>\$ 6,556,219</u>
Expenditures			
LEDC			
Health Insurance	\$ 6,819	\$ 3,528	\$ 7,410
Health Savings Account (HSA)	731	792	1,584
Dental Insurance	432	396	454
Vision Insurance	83	77	88
Social Security	—	61	121
Other Eco/Devo Fees	—	35	—
Partnership-Community Growth	60,000	30,000	75,000
Total LEDC Expenditures	<u>\$ 68,066</u>	<u>\$ 34,889</u>	<u>\$ 84,657</u>
Eco/Devo Administrative Expenditures			
Salary	\$ 105,757	\$ 82,927	\$ 100,940
Opt Out	3,007	3,410	—
Health Savings Account (HSA)	732	890	720
Social Security	8,466	6,487	7,777
Lagers	8,600	5,585	11,081
Workers Comp	256	180	207
Health Insurance	—	18,144	23,082
Life Insurance	17	32	50
Dental Insurance	—	520	655
Vision Insurance	—	70	88
Disability Insurance	45	43	54
Legal Fees	4,176	—	—
Other Fees	59,605	120,175	135,000
Total Eco/Devo Administrative Exp	<u>\$ 190,659</u>	<u>\$ 238,463</u>	<u>\$ 279,654</u>
Other Eco/Devo Expenditures			
Liability Insurance	2,414	2,064	2,064
Debt Service Fees	708	—	—
Interfund Trnsfrs	23,400	87,600	100,000
Total Other Eco/Devo Expenditures	<u>26,521</u>	<u>89,664</u>	<u>102,064</u>
Debt Service Expenditures			
GO Bond Principal-SLP	\$ 530,000	\$ 550,000	\$ 565,000
GO Bond Interest-SLP	343,288	327,088	308,950
SO Bond Principal-SLP	450,000	460,000	465,000
SO Bond Interest-SLP	248,837	239,738	230,488
SO Bond Principal-Downtown	220,000	220,000	225,000
SO Bond Interest-Downtown	120,606	116,206	111,756
SO Bond Principal - Kansas St	227,709	239,970	249,773
SO Bond Interest - Kansas St	153,950	142,375	130,024
Total Debt Service	<u>\$ 2,294,390</u>	<u>\$ 2,295,377</u>	<u>\$ 2,285,991</u>
From Bond Expenditure	206,419	0	0

Total Expenditures	\$ 2,786,055	\$ 2,658,393	\$ 2,752,366
Revenue Over(Under) Expenditures	\$ 1,212,123	\$ 66,498	\$ 305,454
Ending Fund Balance	\$ 3,431,901	\$ 3,498,399	\$ 3,803,853

City of Liberty, Missouri
Economic Development Bond Fund
Fiscal Year 2022

	2020 Actual	2021 Forecast	Year 2022
Beginning Fund Balance	\$ —	\$ (8,376)	\$ (8,376)
Revenues			
Bond Proceeds	\$ 189,872	\$ —	\$ —
Bond Premium	8,171	—	—
Developer Contributions	—	—	—
Interest	—	—	—
Transfers In	—	—	—
Total Bond Revenues	\$ 198,043	\$ —	\$ —
Expenditures			
South Liberty Parkway	\$ 119,384	\$ —	\$ —
Downtown	—	—	—
Kansas Street	—	—	—
I35 Bridge/M152 Bridge Project	—	—	—
Project Contingencies	80,000	—	—
Cost of Issuance	7,035	—	—
Total Bond Expenditures	\$ 206,419	\$ —	\$ —
Proceeds Favorable/(Unfavorable) to Expenditures	\$ (8,376)	\$ —	\$ —
Ending Fund Balance	\$ (8,376)	\$ (8,376)	\$ (8,376)

YEAR 2022 BUDGET DETAIL
ECONOMIC DEVELOPMENT FUND

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
56.10.3026	Sales Taxes	\$ 2,014,369	\$ 2,053,450	\$ 2,156,630	\$ 2,095,070	\$ 2,432,560
56.50.3301	Interest Earnings	79,186	13,728	11,126	—	1,700
56.50.3311	Interest Earnings	86,896	1,470	—	—	—
56.70.3679	Developer Contributions	—	23,888	—	—	—
56.70.3791	Misc Income	12	1,500,015	1,002,558	199,820	193,560
56.70.3794	Bond Proceeds	3,615,000	—	189,872	—	—
56.70.3799	Bond Premium	155,276	—	8,171	—	—
56.80.3809	Transfers In	1,700,000	416,159	—	—	—
56.80.3810	Transfers In	623,800	621,550	629,820	430,000	430,000
TOTALS		<u>\$ 8,274,538</u>	<u>\$ 4,630,260</u>	<u>\$ 3,998,178</u>	<u>\$ 2,724,890</u>	<u>\$ 3,057,820</u>

EXPENDITURES

Eco/Devo Administrative Expenditures

56.20.001.02.4001	Salary	\$ 84,431	\$ 86,964	\$ 105,757	\$ 82,927	\$ 100,940
56.20.001.02.4015	Opt Out	3,500	3,302	3,007	3,410	—
56.20.001.02.4018	Health Savings (HSA)	899	—	732	890	720
56.20.001.02.4101	Social Security	6,727	6,906	8,466	6,487	7,777
56.20.001.02.4102	Lagers	9,233	9,117	8,600	5,585	11,081
56.20.001.02.4104	Workers Comp	196	235	256	180	207
56.20.001.02.4105	Health Insurance	—	—	—	18,144	23,082
56.20.001.02.4106	Life Insurance	18	18	17	19	25
56.20.001.02.4107	Dental Insurance	—	—	—	520	655
56.20.001.02.4112	Vision Insurance	—	—	—	70	88
56.20.001.02.4116	Disability Insurance	49	49	45	43	54
56.20.001.08.5365	Other Misc Fees	67,531	83,753	59,605	120,175	135,000
56.20.001.08.5822	Partnership - Community	60,000	60,000	60,000	30,000	75,000
56.20.001.16.5715	Liability	1,281	1,806	2,414	2,064	2,064
56.70.201.02.4001	Salary	—	—	—	—	—
56.40.514.02.4002	Part-Time	—	—	—	—	—
56.40.514.02.4101	Social Security	—	—	—	—	—
Total Eco/Devo Administrative Expenditures		<u>\$ 233,865</u>	<u>\$ 252,149</u>	<u>\$ 248,897</u>	<u>\$ 270,514</u>	<u>\$ 356,693</u>

Eco/Devo South Liberty Parkway Phase II Expenditure

56.96.601.24.6001	GOB Principal-SLP	\$ 500,000	\$ 515,000	\$ 530,000	\$ 550,000	\$ 565,000
56.96.601.24.6002	SOB Principal-SLP	430,000	440,000	450,000	460,000	465,000
56.96.601.24.6011	GOB Interest-SLP	381,838	361,538	343,288	327,088	308,950
56.96.601.24.6012	SOB Principal-SLP	266,437	257,738	248,837	239,738	230,488
56.70.622.24.6021	Debt Service Fees	636	636	636	—	—
56.70.622.24.6024	Cost of Issuance-SLP	—	—	—	—	—
56.70.622.36.7507	Survey Servies-SLP Bonds	—	—	—	—	—
56.70.622.36.7509	Relocation Costs-SLP Bd	1,167,493	—	—	—	—
56.70.622.36.7510	Const Contract-SLP Bd	11,397,813	132,112	119,384	—	—
56.70.622.38.5989	Misc Exp-SLP Bond	852	6,990	—	—	—
Total Eco/Devo South Liberty Parkway Phase II		<u>\$14,145,069</u>	<u>\$ 1,714,013</u>	<u>\$ 1,692,145</u>	<u>\$ 1,576,825</u>	<u>\$ 1,569,438</u>

Eco/Devo Projects Program Expenditures

56.70.630.02.4001	Salary	\$	—	\$	—	\$	—	\$	—	\$	—
56.70.630.02.4018	Health Savings Acct		600		1,331		731		792		1,584
56.70.630.02.4101	Social Security		—		—		—		61		121
56.70.630.02.4102	Lagers		—		—		—		—		—
56.70.630.02.4105	Health Insurance-LEDC		5,764		6,371		6,819		3,528		7,410
56.70.630.02.4106	Life Insurance		—		—		—		13		25
56.70.630.02.4107	Dental Insurance-LEDC		251		433		432		396		454
56.70.630.02.4112	Vision Insurance-LEDC		80		82		83		77		88
56.70.630.02.4116	Disability Insurance		—		—		—		—		—
56.70.630.08.5311	Legal Fees		—		3,232		—		—		—
56.70.630.08.5365	Other Eco/Dev Fees		123		—		—		35		—
56.70.630.24.6024	Cost of Issuance		—		—		—		—		—
56.70.630.36.7510	Construction Contract		—		—		—		—		—
56.70.630.38.5822	Partnership-Community		—		—		—		—		—
56.70.630.38.5989	Miscellaneous Expenses		—		—		—		—		—
56.70.63042.5990	Interfund Transfer	\$	—	\$	—	\$	23,400	\$	87,600	\$	100,000
Total Eco/Devo Projects Program Expenditures		\$	6,818	\$	11,449	\$	31,466	\$	92,502	\$	109,682

Eco/Devo Downtown Reconstruction Expenditures

56.70.631.08.5311	Legal Fees		—		432		4,176		—		—
56.70.631.14.5501	Overlay Program		—		—		—		—		—
56.70.631.24.6001	GOB Principal-Downtown		—		—		—		—		—
56.70.631.24.6011	GOB Interest-Downtown		—		—		—		—		—
56.96.601.24.6008	SOB Principal - Downtown		210,000		215,000		220,000		220,000		225,000
56.96.601.24.6009	SOB Principal - Kansas St		—		—		—		239,970		—
56.96.601.24.6018	SOB Interest - Downtown		129,206		124,956		120,606		116,206		111,756
56.96.601.24.6019	SOB Interest - Kansas St		—		—		—		142,375		—
56.76.613.24.6001	SO Bond Principal - KS St		—		95,322		227,709		—		249,773
56.76.613.24.6011	SO Bond Interest - KS St		—		150,151		153,950		—		130,024
56.70.631.36.7501	Engineer Design-Down		—		—		—		—		—
56.70.631.36.7504	Proj Testing Fees-Down		—		—		—		—		—
56.70.631.36.7510	Construction Contract-DT		322,808		—		—		—		—
56.76.613.24.6021	Bond Service Fees		68		72		72		—		—
56.76.613.24.6024	Cost of Issuance		63,171		—		7,035		—		—
56.76.613.36.7501	Engineering Design		—		—		—		—		—
56.76.613.36.7504	M-152/I-35/Kansas Corr		—		—		—		—		—
56.76.613.36.7515	Project Contingencies		—		—		80,000		—		—
56.76.613.36.7523	I35/M152 Bridge-City Mtch		3,000,000		—		—		—		—
56.76.613.36.7524	Ks St/M291 Project		3,370,520		1,340,965		—		—		—
Total Eco Devo Downtown Reconstruction		\$	7,095,774	\$	1,926,466	\$	813,547	\$	718,552	\$	716,553

TOTALS

	\$21,481,525	\$3,904,077	\$2,786,055	\$2,658,393	\$2,752,366
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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 2022

	2020 Actual	2021 Forecast	2022 Year 2022
Beginning Fund Balance	\$ 344,381	\$ (180,865)	\$ (180,865)
Revenues			
Liberty Drive Funding	\$ (539,742)	\$ —	\$ —
Interest	1,756	—	—
Total Revenues	<u>\$ (537,986)</u>	<u>\$ —</u>	<u>\$ —</u>
Total Resources	<u>\$ (193,605)</u>	<u>\$ (180,865)</u>	<u>\$ (180,865)</u>
Expenditures			
Cost of Issuance	\$ (12,740)	\$ —	\$ —
Liberty Drive Engineering	—	—	—
Liberty Drive Construction	—	—	—
Franklin Construction	—	—	—
Project Contingencies	—	—	—
Interfund Transfers	—	—	—
Total Expenditures	<u>\$ (12,740)</u>	<u>\$ —</u>	<u>\$ —</u>
Revenue Favorable/(Unfavorable) to Expenditures	<u>\$ (525,246)</u>	<u>\$ —</u>	<u>\$ —</u>
Ending Fund Balance	<u><u>\$ (180,865)</u></u>	<u><u>\$ (180,865)</u></u>	<u><u>\$ (180,865)</u></u>

YEAR 2022 BUDGET DETAIL
CAPITAL CONSTRUCTION BOND FUND

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
57.25.3097	STP Grant Funding	\$ —	\$ —	\$ —	\$ —	\$ —
57.50.3301	Interest Earnings	2,011	23,646	1,756	—	—
57.70.3794	Bond Proceeds - Long Term	975,000	—	(517,472)	—	—
57.70.3799	Bond Premium	41,959	—	(22,269)	—	—
TOTALS		<u>\$1,018,970</u>	<u>\$ 23,646</u>	<u>\$ (537,986)</u>	<u>\$ —</u>	<u>\$ —</u>
EXPENDITURES						
57.70.611.24.6024	Cost of Issuance - South Liberty Pkwy	17,038	—	(12,759)	—	—
57.70.611.24.6021	Debt Service Fees	18	19	19	—	—
57.76.609.36.7501	Engineering Design-Liberty Drive	—	—	—	—	—
57.76.609.36.7510	Construction Contract-Liberty Drive	—	—	—	—	—
57.76.609.36.7515	Project Contingencies	—	—	—	—	—
57.79.604.36.7510	Construction Contract-Franklin St	—	—	—	—	—
57.79.604.42.5993	Interfund Transfers - Cap Improvements	—	681,159	—	—	—
57.95.140.42.5993	Interfund Transfers-Eco/Devo	—	—	—	—	—
TOTALS		<u>\$ 17,056</u>	<u>\$ 681,178</u>	<u>\$ (12,740)</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		\$ 314,061	\$ 48,519.43	\$ 43,016.31	\$ 405,596.74	

City of Liberty, Missouri
 Fire Sales Tax Fund
 Fiscal Year 2022

	2020 Actual	2021 Forecast	Fiscal Year2022
Beginning Fund Balance	\$ 1,443,187	\$ 1,562,855	\$ 1,337,157
Revenues			
Sales Taxes	\$ 1,453,254	\$ 1,396,720	\$ 1,621,710
Sales Tax Transfers	(194,210)	(142,540)	(104,660)
Interest	9,571	100	1,241
Sale of Public Property	—	5,000	—
GEMT	269,962	250,000	250,000
Miscellaneous Income	—	49,817	49,817
Total Revenues	\$ 1,538,578	\$ 1,559,097	\$ 1,818,108
Total Resources	\$ 2,981,765	\$ 3,121,952	\$ 3,155,265
Expenditures			
EMS Chief Salary and Benefits	\$ 202	\$ 47,486	\$ 139,955
Building Maintenance	\$ —	\$ 6,000	\$ 6,000
Minor Equipment	—	15,000	45,000
Financial Services	46,791	80,149	80,149
Lease Principal-Vehicles	222,000	227,000	231,000
Lease Interest-Vehicles	18,412	13,949	9,387
Lease Principal - 2017 Amb	175,967	184,152	188,244
Lease Interest - 2017 Amb	14,774	10,006	5,058
Vehicles-Pumpers	24,149	99,883	—
Ambulance Purchase	—	—	—
Capital Equipment	—	125,000	120,000
Computer Equipment	—	65,000	7,500
Construction	105,300	100,000	650,000
Lease Principal-Construction	309,033	316,848	324,756
Lease Interest-Construction	56,214	48,247	36,955
Transfers Out-General Fund	315,000	315,000	315,000
Cost of Issuance	—	—	—
SO Bond Principal - Pumper	122,310	125,170	128,090
SO Bond Interest - Pumper	8,758	5,906	2,987
SO Bond Principal - Tanker	—	—	—
SO Bond Interest - Tanker	—	—	—
Total Expenditures	\$ 1,418,909	\$ 1,784,795	\$ 2,290,080
Revenues Over/(Under) Expenditures	\$ 119,668	\$ (225,698)	\$ (471,972)
Ending Fund Balance	\$ 1,562,855	\$ 1,337,157	\$ 865,185

YEAR 2022 BUDGET DETAIL

FIRE SALES TAX FUND

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
58.10.3024	Fire Sales Tax	\$1,343,775	\$1,354,603	\$1,453,254	\$1,396,720	\$1,621,710
58.10.3029	Sales Tax Transfers	(213,171)	(211,849)	(194,210)	(142,540)	(104,660)
58.50.3301	Interest Earnings	39,163	36,477	9,571	100	1,241
58.70.3641	Sale of Public Property	197,689	—	—	5,000	—
58.70.3789	Misc Income - Police	—	251,338	269,962	250,000	250,000
58.70.3791	Miscellaneous Income	49,817	49,817	—	49,817	49,817
58.70.3794	Bond Proceeds	—	—	—	—	—
TOTALS		\$1,417,273	\$1,480,386	\$1,538,578	\$1,559,097	\$1,818,108
EXPENDITURES						
58.50.311.02.4001	Salaries - EMS Chief	\$ —	\$ —	\$ —	\$ 29,977	\$ 86,423
58.50.311.02.4018	Health Savings Account	—	—	—	1,012	3,036
58.50.311.02.4101	Social Security	—	—	—	2,371	6,845
58.50.311.02.4102	LAGERS Retirement Program	—	—	—	6,973	21,560
58.50.311.02.4104	Workers Compensation	—	—	202	259	377
58.50.311.02.4105	Health Insurance	—	—	—	6,592	20,766
58.50.311.02.4106	Life Insurance	—	—	—	8	25
58.50.311.02.4107	Dental Insurance	—	—	—	208	655
58.50.311.02.4112	Vision Insurance	—	—	—	68	214
58.50.311.02.4116	Disability Insurance	—	—	—	18	54
58.50.325.14.5571	Building Maintenance	25,654	—	—	6,000	6,000
58.50.325.08.5341	Financial Fees - GEMT	27,840	—	46,619	80,149	80,149
58.50.325.08.5346	Financial Services	—	—	—	—	—
58.50.325.18.5601	Minor Equipment	—	34,111	—	15,000	45,000
58.50.325.24.6001	Principal-Aerial Fire Truck	116,589	119,308	122,310	125,170	128,090
58.50.325.24.6002	Principal-Tanker Truck	—	—	—	—	—
58.50.325.24.6003	Lease Principal-Constr. Lease	235,777	263,000	309,033	316,848	324,756
58.50.325.24.6006	Lease Principal-Amb 2011	—	—	—	—	—
58.50.325.24.6007	Lease Principal - Amb 2017	125,223	210,000	175,967	184,152	188,244
58.50.325.24.6009	Lease Principal-Pumpers 2014	214,000	218,000	222,000	227,000	231,000
58.50.325.24.6011	Interest-Aerial Fire Truck	14,260	11,541	8,758	5,906	2,987
58.50.325.24.6012	Interest-Tanker Truck	—	—	—	—	—
58.50.325.24.6013	Lease Interest-Construction	53,354	61,543	56,214	48,247	36,955
58.50.325.24.6016	Lease Interest-Amb 2011	—	—	—	—	—
58.50.325.24.6017	Lease Interest - Amb 2017	16,679	21,515	14,774	10,006	5,058
58.50.325.24.6019	Lease Interest-Pumpers 2014	27,095	22,793	18,412	13,949	9,387
58.50.325.24.6021	Debt Service Fees	172	172	172	—	—
58.50.325.24.6024	Cost of Issuance	—	—	—	—	—
58.50.325.36.7101	Vehicles	—	4,983	24,149	99,883	—
58.50.325.36.7103	2017 Ambulance Purchase	1,000,128	—	—	—	—
58.50.325.36.7201	Capital Equipment	73,736	—	—	125,000	120,000
58.50.325.36.7202	Computer Equipment	—	—	—	65,000	7,500
58.50.325.36.7510	Construction Contract	1,600,768	237,095	105,300	100,000	650,000
58.50.325.42.5990	Transfer Out-General Fund	336,510	315,000	315,000	315,000	315,000
58.96.601.24.6001	SO Bond Principal 2012	—	—	—	—	—
58.96.601.24.6011	SO Bond Interest 2012	—	—	—	—	—
TOTALS		\$3,867,785	\$1,519,060	\$1,418,909	\$1,784,795	\$2,290,080

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	59,494.24	553,000
2016	2.01%	5,557.65	64,000	75,115.30	489,000
2017	2.01%	4,914.45	66,000	75,828.90	423,000
2018	2.01%	4,251.15	67,000	75,502.30	356,000
2019	2.01%	3,577.80	68,000	75,155.60	288,000
2020	2.01%	2,894.40	70,000	75,788.80	218,000
2021	2.01%	2,190.90	71,000	75,381.80	147,000
2022	2.01%	1,477.35	73,000	75,954.70	74,000
2023	2.01%	743.70	74,000	75,487.40	—
		\$ 29,041.49	\$ 603,000	\$ 31,667.55	\$ 663,709.04

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 2022

	2020 Actual	2021 Forecast	Year2022
Beginning Fund Balance	\$ 5,080	\$ 5,111	\$ (5)
Revenues			
Interest Earnings	31	30	—
Total Revenues	\$ 31	\$ 30	\$ —
Total Resources	\$ 5,111	\$ 5,141	\$ (5)
Expenditures			
Software Maintenance	\$ —	\$ —	\$ —
Minor Equipment	—	5,146	—
Capital Equipment	—	—	—
Total Expenditures	\$ —	\$ 5,146	\$ —
Revenue Over(Under) Expenditures	\$ 31	\$ (5,116)	\$ —
Ending Fund Balance	\$ 5,111	\$ (5)	\$ (5)

YEAR 2022 BUDGET DETAIL
CABLE RESERVE FUND

Account Number	Account Name	2018	2019	2020	2021 Forecast	2022 Budget
REVENUES						
70.50.3305	Interest Earnings	\$ 650	\$ 404	\$ 31	\$ 30	\$ —
TOTALS		<u>\$ 650</u>	<u>\$ 404</u>	<u>\$ 31</u>	<u>\$ 30</u>	<u>\$ —</u>
EXPENDITURES						
70.20.031.08.5399	Miscellaneous Fees	\$ 814	\$ —	\$ —	\$ —	\$ —
70.20.031.14.5591	Software Maintenance	—	—	—	—	—
70.20.031.18.5601	Minor Equipment	—	7,869	—	5,146	—
70.20.031.36.7202	Capital Equipment	—	20,496	—	—	—
TOTALS		<u>\$ 814</u>	<u>\$ 28,365</u>	<u>\$ —</u>	<u>\$ 5,146</u>	<u>\$ —</u>

HUMAN RESOURCES

Compensation Structure
Salary Grades-2022

Position Titles	Grade	2022 Minimum		2022 Midpoint		2022 Maximum	
		Monthly	Yearly	Monthly	Yearly	Monthly	Yearly
Animal Shelter Attendant Bus Driver-Parks	3	\$ 2,207	\$26,482	\$ 2,922	\$ 35,064	\$ 3,637	\$ 43,648
Meter Service Technician-Utilities	5	2,433	29,198	3,223	38,676	4,012	48,149
Building Maintenance Technician - Parks/PW/Util Construction Worker I - Parks/PW/Utilities Finance Technician Maintenance Worker I - Parks/PW/Utilities Municipal Court Technician Police Records Technician I Prosecutor Assistant Utility Worker: WP/WWTP	6	2,557	30,679	3,384	40,608	4,212	50,549
Administrative Assistant-Citywide Animal Control Officer Animal Shelter Coordinator Athletic Field Grounds Keeper-Parks Construction Worker II: Parks/PW/Utilities Maintenance Worker II: Parks/PW/Utilities Marketing & Special Events Coord: Admin Operations Coordinator - Parks Divisions Police Records Technician II PR Coordinator - Admin Production/Treatment Technician I: WP/WWTP Recreation Coordinator-Parks Recruitment Coordinator - HR & Risk Mgmt	8	2,817	33,806	3,731	44,772	4,644	55,732
Accounting Specialist Animal Control Supervisor Code Enforcement Officer - Planning Crew Chief - Parks/PW/Utilities HR Payroll Coordinator Horticulturist - Parks Mechanic - Parks/PW/Utilities Payroll Specialist - Finance Police Records Lead Technician Productions/Treatment Technician II - WP/WWTP	10	3,106	37,275	4,113	49,356	5,120	61,440
Inspector: Building/Project	11	3,262	39,141	4,319	51,828	5,376	64,507
Finance Analyst IPP Coordinator: WWTP Operations Supervisor-Finance Recreation Manager-Park Divisions Special Projects Manager-Parks	12	3,425	41,102	4,535	54,420	5,645	67,744
Crew Manager - PW GIS Specialist I Tech Support Specialist II/III Systems Admin I Senior Inspector: Building/Project	13	3,595	43,145	4,761	57,132	5,927	71,123

Accountant Court Administrator Planner	14	3,776	45,312	4,999	59,988	6,222	74,659
GIS Specialist II	15	3,963	47,561	5,249	62,988	6,535	78,422
Facilities Supervisor: PW Plant Manager - WP/WWTP	16	4,162	49,947	5,511	66,132	6,859	82,312
Capital Projects Engineer Deputy City Clerk Systems Administrator III	17	4,369	52,430	5,786	69,432	7,204	86,444
Accounting Manager Assistant to the Director/WWTP Manager Chief Building Official City Planner Community Development Manager Construction Manager: Water/Sewer Marketing & Communications Manager Operations Manager: PW/Utilities Support Services Supervisor - Police	18	4,589	55,063	6,077	72,924	7,565	90,775
GIS Manager GIS Specialist III IT Operations Manager Systems Administrator III Tech Support Specialist III	20	5,059	60,713	6,700	80,400	8,340	100,075
Technology Systems Manager	21	5,312	63,744	7,033	84,396	8,755	105,059
Assistant Director - All Departments City Engineer Economic & Business Development Manager IT Information Security Officer	22	5,577	66,926	7,385	88,620	9,193	110,313
Division Fire Chief	23	5,857	70,286	7,755	93,060	9,653	115,836
Deputy Fire Chief	24	6,149	73,783	8,142	97,704	10,135	121,616
Assistant City Administrator Chief Strategic Operations Officer Finance Director Fire Chief/EMS Director Human Resource & Risk Management Director Parks & Recreation Director Planning & Development Director Police Chief Public Works Director Strategic Communications Officer Technology & Logistics Director Utilities Director	28	7,474	89,692	9,897	118,764	12,320	147,841
All Commissioned Police and Communications Officer and All FF/EMT through FF Captain positions listed in attached Step Plans							

Compensation Structure
Salary Grades-2022
Seasonal & Temporary Positions

Position Titles	2018 Base	2019 Base	2020	2021	2022	2023
(PT) Child Watch Attendant	\$ 7.85	\$ 8.60	\$ 9.45	\$ 10.30	\$ 11.15	\$ 12.00
FBSC Concession	\$ 8.00	\$ 8.60	\$ 9.45	\$ 10.30	\$ 11.15	\$ 12.00
Athletic Groundskeeper I	\$ 8.50	\$ 9.35	\$ 9.85	\$ 10.30	\$ 11.15	\$ 12.00
Wellness Coach Non-Certified/ Fitness Center Attendant						
Wellness Coach Non-Certified/ Fitness Center Attendant	\$ 10.00	\$ 10.00	\$ 10.50	\$ 11.00	\$ 12.00	\$ 12.50
Lifeguard Regular	\$ 8.50	\$ 9.50	\$ 10.35	\$ 11.20	\$ 12.05	\$ 12.90
(PT) Child Care Lead	\$ 8.25	\$ 9.60	\$ 10.45	\$ 11.30	\$ 12.15	\$ 13.00
(PT) Silver Center Assistant	\$ 10.00	\$ 10.00	\$ 10.85	\$ 11.70	\$ 12.55	\$ 13.40
Parks Landscape Assistant						
Parks Landscape Assistant	\$ 10.00	\$ 10.75	\$ 11.60	\$ 12.45	\$ 13.30	\$ 14.15
Parks Custodian	\$ 10.00	\$ 10.75	\$ 11.60	\$ 12.45	\$ 13.30	\$ 14.15
Complex Supervisor	\$ 10.50	\$ 12.00	\$ 12.00	\$ 12.85	\$ 13.70	\$ 14.50
Athletic Groundskeeper II	N/A	N/A	N/A	\$ 12.85	\$ 13.70	\$ 14.50
Gym Supervisor	\$ 10.50	\$ 12.00	\$ 12.00	\$ 12.85	\$ 13.70	\$ 14.50
Bitty Assistant	\$ 10.50	\$ 11.25	\$ 12.10	\$ 12.95	\$ 13.70	\$ 14.50
Care Team	\$ 10.00	\$ 12.00	\$ 12.50	\$ 13.00	\$ 13.70	\$ 14.50
Meals on Wheels Assistant	N/A	N/A	N/A	\$ 13.00	\$ 13.70	\$ 14.50
Wellness Coach Certified	\$ 12.00	\$ 12.00	\$ 12.50	\$ 13.00	\$ 13.70	\$ 14.50
(PT) Liberty Access Bus Driver						
(PT) Liberty Access Bus Driver	\$ 10.50	\$ 11.50	\$ 12.35	\$ 13.20	\$ 14.05	\$ 14.90
Theater Custodian	\$ 12.50	\$ 14.00	\$ 14.00	\$ 14.25	\$ 14.25	\$ 14.50
Lifeguard Morning 7a-noon	\$ 11.00	\$ 12.00	\$ 12.85	\$ 13.70	\$ 14.55	\$ 15.40
Group Weekday Swim Instructor/Splash	\$ 11.50	\$ 12.00	\$ 12.85	\$ 13.70	\$ 14.55	\$ 15.40
Bitty Lead	\$ 12.00	\$ 12.00	\$ 12.85	\$ 13.70	\$ 14.55	\$ 15.40
Theater Tech, non-event						
Theater Tech, non-event	\$ 12.00	\$ 13.00	\$ 13.85	\$ 14.70	\$ 15.55	\$ 16.40
Theater Tech, event						
Theater Tech, event	N/A	\$16-20.00	\$16-20.00	\$16-20.00	\$16-20.00	\$16-20.00
Lifeguard Open 5a-7a	\$ 13.00	\$ 14.00	\$ 14.85	\$ 15.70	\$ 16.55	\$ 17.40
Group Weekend Swim Instructor						
Group Weekend Swim Instructor	\$ 18.00	\$ 18.00	\$ 18.85	\$ 19.70	\$ 20.55	\$ 21.40
Group Exercise Instructor						
Group Exercise Instructor	\$ 21.00	\$ 21.00	\$ 21.00	\$ 21.00	\$ 21.00	\$ 21.00
Personal Trainer						
Personal Trainer	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00	\$ 24.00

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

Description	2018	2019	2020	2021	2022
ADMINISTRATION					
Administrative Assistant	—	—	—	—	1
Animal Control Officer	2	2	3	3	3
Animal Shelter Attendant	1	1	1	1	2
Assistant City Administrator	1	1	1	1	1
Chief Strategic Operations Officer	1	1	1	1	1
City Administrator	1	1	1	1	1
Communication Manager	1	1	1	1	1
Court Administrator	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Economic & Business Development Manager	1	1	—	—	—
HR/Admin Specialist	1	1	—	—	—
Marketing & Special Events Supervisor	1	1	1	1	1
Municipal Court Cashier	—	—	—	1	1
Municipal Court Technician	2	1	1	1	1
Prosecutors Assistant	—	1	1	1	—
Recruitment Coordinator	—	—	1	1	—
TOTAL ADMINISTRATION	14	14	14	15	15
HUMAN RESOURCES					
Human Resources Coordinator	—	—	—	0.5	0.5
Director of HR & Risk Management	1	1	1	1	1
Human Resources Manager	—	—	—	—	—
Payroll Specialist	—	—	0.5	1	1
Assistant Director of HR & Risk Mgmt	1	1	1	1	1
TOTAL HUMAN RESOURCES	2	2	2.5	3.5	3.5
FINANCE					
Accountant	—	2	2	2	3
Accounting Specialist	—	1	1	1	2
Operations Supervisor	—	1	1	1	1
Accounting Manager	2	2	2	2	1
Accounts Payable Specialist	1	—	—	—	—
Assistant Finance Director	1	1	1	1	—
Finance Analyst	1	1	1	1	1
Finance Director/Assistant City Administrator	1	1	1	1	—
Finance Director (Interim)	—	—	—	—	1
Finance Specialist - Licensing	1	—	—	—	—
Finance Technician	2	2	3	3	3
Lead Finance Technician	1	1	—	—	—
Lead Meter Technician	—	—	—	—	—
Meter Service Technician	2	—	—	—	—
Office Supervisor	1	—	—	—	—
Payroll Specialist	1	1	1	1	1
TOTAL FINANCE	14	13	13	13	13
FIRE					
Administrative Assistant	0.5	0.5	0.5	0.5	1
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	2

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

Description	2018	2019	2020	2021	2022
Fire Captain	9	9	9	9	9
Fire Chief	1	1	1	1	1
Firefighter/EMT	10	10	10	8	8
Firefighter/Paramedic	29	29	29	31	31
TOTAL FIRE	54.5	54.5	54.5	54.5	56
INFORMATION SERVICES					
GIS Specialist I	1	—	—	—	—
GIS Specialist II	—	1	—	—	—
GIS Specialist III	1	1	—	—	—
GIS Manager	—	—	2	2	2
Information Technology Services Director	1	1	1	1	1
Information Security Officer	1	1	—	—	—
Information Systems Specialist I	2	2	2	2	1
Information Systems Specialist II	1	1	1	1	2
Information Systems Specialist III	1	1	—	—	—
Information Systems Analyst I	—	—	1	1	—
Information Systems Analyst II	—	—	1	1	—
Information Systems Analyst III	—	—	1	1	—
Payroll Specialist	—	—	0.5	0.5	0.5
Operations Manager - Tech & Logistics	—	—	—	—	1
Senior Information System Specialist	1	1	—	1	—
Systems Administrator II	—	—	—	—	2
TOTAL INFORMATION SERVICES	9	9	9.5	10.5	9.5
POLICE					
Administrative Assistant	0.5	0.5	0.5	0.5	1
Communications Officer	9	9	7	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	1	2	1
Police Officer	29	29	30	29	29
Police Sergeant	6	6	5	6	6
Records Technician	3	3	1	3	4
Support Services Supervisor	1	1	1	1	1
TOTAL POLICE	58.5	58.5	53.5	58.5	59
COMMUNITY SERVICES (AGING)					
Administrative Assistant	—	1	1	—	—
Bus Driver	1	1	1	1	1
Manager	—	—	—	1	1
Recreation Program Coordinator	3	2	2	2	2
Senior Center Technician	—	—	—	—	—
TOTAL COMMUNITY SERVICES (AGING)	4	4	4	4	4

City of Liberty, Missouri

Full-Time Positions

As of January 1

Description	2018	2019	2020	2021	2022
PUBLIC WORKS					
Administrative Assistant	2	1	1	1	1
Assistant Public Works Director	—	—	—	—	1
Capital Projects Engineer	1	1	1	1	1
City Engineer	—	—	—	—	1
City Engineer/Assistant Public Works Director	1	1	1	1	—
Facilities Management Supervisor	1	1	1	1	1
Public Works Mechanic	1	1	1	1	1
Project Inspector	2	2	1	2	2
Public Works Crew Chief	2	2	2	2	—
Public Works Director	1	1	1	1	1
Public Works Maintenance Crew Manager	—	—	—	—	1
Public Works Maintenance Worker I	4	4	4	4	2
Public Works Maintenance Worker II	4	4	4	4	5
Public Works Maintenance Worker III	—	—	—	—	3
Public Works Operations Manager	1	1	1	—	—
Public Works Superintendent	1	1	1	1	—
TOTAL PUBLIC WORKS	21	20	19	19	20
DEVELOPMENT SERVICES					
Administrative Assistant	1	1	1	1	1
Building Inspector	1	1	1	2	2
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	—	—	—	—	—
Planning & Development Director	1	1	1	1	1
Senior Building Inspector	1	1	1	—	—
TOTAL DEVELOPMENT SERVICES	8	8	8	8	8
PARKS & RECREATION					
Assistant Parks Director	1	2	2	2	2
Athletic Fields Grounds Keeper	2	2	2	2	2
Building Maintenance Technician	1	1	1	1	1
Community Engagement Manager	—	—	—	—	1
Crew Manager	—	—	—	—	2
Customer Care Team Supervisor	1	—	—	—	—
Special Projects Manager	—	1	1	1	—
Horticulturist	1	1	1	1	1
Horticulturist Assistant	—	—	—	1	1
Lead Theater Technician	1	1	1	—	—
Theater Coordinator	—	1	1	—	—
Maintenance Supervisor	1	—	—	—	—
Marketing/Special Events Coordinator	1	1	1	1	1
Mechanic	1	1	1	1	1

City of Liberty, Missouri

Full-Time Positions

As of January 1

Description	2018	2019	2020	2021	2022
Office Supervisor	1	—	—	—	—
Operations Coordinator	—	—	—	3	3
Facility Maintenance Supervisor	1	2	1	—	—
Parks Crew Chief	1	1	2	2	1
Parks Maintenance Worker I	1	3	3	3	3
Parks Maintenance Worker II	3	1	1	1	1
Parks Manager - Operations	1	1	1	1	1
Parks and Recreation Director	1	1	1	1	1
Parks Supervisor	2	2	—	—	—
Recreation Coordinator	2	3	3	5	5
Recreation Manager	—	—	4	4	4
Senior Recreation Coordinator	3	3	—	—	—
TOTAL PARKS & RECREATION	26	28	27	30	31

UTILITIES

Administration

Utilities Director	1	1	1	1	1
Utilities Asst. Director Production & Treatment	1	1	1	—	—
Utilities Asst. Director Operations & Construction	1	1	1	1	1
Administrative Assistant - Utilities	1	1	1	1	1

Production & Treatment

Operations Manager - Production	—	—	—	—	1
Utilities Manager - Production	1	1	1	1	—
Production Crew Manager	—	—	—	—	1
Util Prod/Treatment Tech I	10	10	9	9	—
Production Tech I	—	—	—	—	3
Production Tech II	—	—	—	—	1
Production Plant Mechanic	—	—	—	—	1
Operations Manager - Treatment	—	—	—	—	1
Util Treatment Manager	1	1	1	1	—
Treatment Crew Manager	—	—	—	—	1
Treatment Tech I	4	—	—	—	2
Treatment Tech II	—	—	—	1	1
Utilities Worker - Prod/Treatment	2	1	1	1	1
WWTP - IPP Coordinator	—	1	1	1	1

Operations

Operations Manager - MTCE & Construction	—	—	—	1	1
Utilities Manager - Collections	1	1	1	—	—
Crew Chief Collections	—	—	1	1	1
Util Collection Worker I	5	5	5	4	4
Util Collection Worker II	1	1	2	2	2
Utilities Manager - Distribution	1	1	1	—	—
Crew Chief Distribution	—	—	—	1	1

City of Liberty, Missouri

Full-Time Positions

As of January 1

Description	2018	2019	2020	2021	2022
Util Distribution Worker I	5	5	4	4	4
Util Distribution Worker II	2	2	2	2	2
Meter Services					
Crew Chief Meter Services	—	—	1	1	1
Util Meter Service Technician	2	2	2	1	1
Util UDF Service Technician	—	—	—	1	1
Util Water Service Specialist	1	1	—	—	—
Construction					
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	2	2	1	1	1
TOTAL UTILITIES	45	41	40	39	39
TOTALS CITY-WIDE	256	252	245	255	258

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 VALOR EM - 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.

BALANCED BUDGET - A budget in which revenues equal expenditures so that neither a budget deficit or budget surplus exists.

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.

Debt Process

Introduction

One of the keys to sound financial management is the development of a debt policy. This need is recognized by bond rating agencies, and development of a debt policy is a recommended practice by the Government Finance Officers Association. A debt policy establishes the parameters for issuing debt and managing the debt portfolio. It provides guidance to the administration regarding purposes for which debt may be issued, types and amounts of permissible debt and methods of sale that may be used. The following debt policy is intended to demonstrate a commitment to long-term financial planning. It will be used in conjunction with the Capital Improvement Programs and Fund Balance Policy. Adherence to this policy will help assure maintenance of the City's credit rating.

Guidelines for Debt Issuance

- The City will prepare and update annually a Capital Improvement Program (CIP) to be approved by City Council. The CIP will be developed with an analysis of the City's infrastructure and other capital needs, and the financial impact of the debt service required to meet the recommended financing plan. The City will strive to maintain at least \$1.0 Million fund balance within the CIP in adherence to the Fund Balance Policy. On an annual basis, the City shall strive to maintain one future year of debt service within its Capital Funds ending fund balance.
- All proceeds from debt issuance for the City shall be appropriated by City Council.
- Proceeds from the issuance of debt shall be monitored by the Finance Director or their designee with regard to arbitrage. Compliance with all applicable federal tax requirements shall be monitored. The City will coordinate its investment with regard to expected project funds payout schedules so as to maximize investment earnings in light of federal arbitrage requirements.
- The City will comply with all applicable U.S. Internal Revenue Service and U.S. Treasury arbitrage requirements for bonded indebtedness in order to preserve the tax-exempt status of such bonds.
- The City will comply with all of its continuing disclosure undertakings in accordance with Securities and Exchange Commission requirements.
- Due to the complexities and changing nature of post issuance monitoring and compliance requirements, the City shall engage a competent bond counsel firm to assist with arbitrage rebate and continuing disclosure requirements.
- The City will engage a competent financial advisor to assist in all major debt issuances. The financial advisor will provide guidance to the City on new debt structures and will monitor existing debt and advise of refunding or restructuring opportunities.
- Long-term debt will be issued to purchase or construct capital improvements or equipment with a minimum expected life of three years. The City will not use long-term borrowing to finance annual operating needs. The weighted average maturity of any bond issue will not exceed 120% of the remaining useful life of the capital project/facility or equipment for which the borrowing is intended. It shall also be the policy of the City to ensure that debt-acquired assets be maintained for the life of the related debt.

- The City will attempt to avoid short-term debt to provide cash flow for annual operations. Debt issued for operating purposes will be limited to cases where there is reasonable certainty that a known source of revenue will be received in the current fiscal year sufficient to repay the debt or where there is a clear financial emergency.
- Bond issues should be planned to minimize the frequency of issuance, thereby ensuring the lowest possible costs of issuance. When determining the size of a bond issue, consideration should be given to the need for and timing of debt proceeds, the financial effect of debt service to be paid in connection with the bond issue and whether it is necessary to capitalize interest during the construction period.
- The decision to use capitalized interest funds to pay interest during construction for revenue-producing projects shall be made on a case by case basis and shall be based on an evaluation of the opportunity cost of funds and the availability of other sources of funds to pay interest costs.
- To the extent practical and if applicable, general obligation bonds will be structured on a basis that allows the City to maintain its debt service levy without increase, and revenue bonds will be structured on a basis that allows to City to avoid debt-service-driven increases in user rates, unless project needs or other concerns override these general policy goals.
- The City may issue debt and enter into contracts with other regional or local public entities with respect to public purpose projects. The City will enter into these types of agreements only when there is long-term public and financial interest in the regional or local project. This type of borrowing should be enhanced by the leveraging of grant/intergovernmental funding.
- The City's preferred method of sale of bonds is via competitive sale to underwriters. If deemed advantageous for economic, administrative or other reasons, the City may sell bonds via a negotiated sale, private placement, or other method. Coordination will be made with the City's financial advisor in arriving at a recommendation to issue bonds through a method other than competitive sale.
- The City may issue debt if a project business case can be made the investment will support long term cost savings and the project produces a positive net present value.
- When new tax funding sources are approved by the voters for capital/infrastructure projects, any debt for which repayment is earmarked from such funding source(s) should be structured to mature within the term/ life of the funding source(s) earmarked.
- The City will not provide its annual appropriation pledge to any economic development related bonds, such as tax increment revenue bonds, transportation development district bonds, or the like.

Limitations on Level of Debt to be Issued and Outstanding

Constitutional and Statutory Limitations – General Obligation Bonds:

Article VI, Sections 26(b) and (c) of the Constitution of the State of Missouri limit the net outstanding amount of authorized general obligation indebtedness for a city to 10 percent of the assessed valuation of the city by a two-thirds (four-sevenths at certain elections) vote of the qualified voters. Article VI, Section 26(d) provides that a city may, by a two-thirds (four-sevenths at certain elections) vote of the qualified voters, incur indebtedness in an amount not to exceed an additional 10 percent for the purpose of acquiring rights-

of-way, construction, extending and improving streets and avenues, and sanitary or storm sewer systems, provided the total general obligation indebtedness of a city does not exceed 20 percent of the assessed valuation. Article VI, Section 26(e) provides that a city may, by a two-thirds (four-sevenths at certain elections) vote of the qualified voters, incur indebtedness in an amount not exceeding an additional 10 percent for the purpose of purchasing or constructing waterworks, electric or other light plants to be owned exclusively by the city, provided that the total general obligation indebtedness of a city does not exceed 20 percent of the assessed valuation.

Types of Debt Issuance

- The City can only issue general obligation debt for capital, infrastructure or other properly approved projects with voter approval. General obligation bonds carry the full faith and credit of the City. Once bonds are approved by the voters, the City is authorized to impose a debt service levy for repayment purposes. The City may choose to use alternative funding sources to repay the general obligation debt and not impose a debt service levy. If those alternative sources are not sufficient to pay debt service, the City will be required impose a debt service levy. If the City finds a need to divert the alternative funding sources for other purposes, the City, at its option, can impose a debt service levy for general obligation bonds repayment.
- The City may issue special obligation debt for capital, infrastructure or other approved projects. Special obligation bonds do not carry the full faith and credit of the City, and repayment of special obligation bonds is subject to annual appropriation by the City Council. The amount of borrowing is limited only by our capacity to repay and market credit ratings.
- The City may issue revenue bonds to fund proprietary activities such as water and wastewater utilities, or for other capital projects that generate adequate revenues from user fees to support operations and debt service requirements. The bonds will include written legal covenants which require that revenue sources are adequate to fund annual operating expenses and annual debt service requirements.
- Capital leases may be used to purchase buildings, equipment, furniture and fixtures. The weighted average maturity of any capital lease shall not exceed 120% of the useful life of the asset leased.

Refunding of Debt

The City will refund debt when it is in the best financial interest of the City to do so.

- **Debt Service Savings**—The City may consider other evidence, including present and anticipated market conditions that suggest a refunding at such time is economically advantageous to the City.
- **Restructuring**—Refundings for restructuring purposes will be limited to restructuring to alleviate debt service during difficult budgetary years, achieve cost savings, mitigate irregular debt service payments, release reserve funds or remove unduly restrictive bond covenants.
- **Term of Refunding Issues**—The City typically will refund bonds within the term of the originally issued debt. However, the City may consider maturity extension when necessary to achieve a desired outcome, provided that such extension is legally permissible. The City also may consider shortening the term of the

originally issued debt to realize greater savings. The remaining useful life of the financed facility and the concept of inter-generational equity should guide this decision.

- **Arbitrage**—The City shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refundings. Any resulting positive arbitrage will be rebated as necessary according to federal requirements.

Investor Relations, Disclosure and Communication

- Certain debt ratios and City's legal debt capacity will be computed annually and reported in the Comprehensive Annual Financial Report.
- The City will maintain communication with bond rating agencies to keep them abreast of its financial condition by providing them the City's Comprehensive Annual Financial Report, Annual budget, and Capital Improvement Program.
- The City will comply with its continuing disclosure undertakings with respect to required periodic reports (in most cases consisting of annual reports including the Comprehensive Annual Financial Report and certain operating data of the City) and reporting on material events.

**City of Liberty
2021 Budget Development Calendar**

Date	Event
July 27, 2021	<p>OpenGov ready for Departments for 2021 Forecast/2022 Budget</p> <p>2022 Budget Non-Salary and Non-FTE Salary line items are ready for input in OpenGov. Department Program Narratives have been uploaded to OpenGov this year for updating - General Fund - Parks Fund - Water and Waste Water Funds - including Capital/Equipment funding not provided by special Sales Tax funds</p>
August 20, 2021	<p>2021 End of the Year Forecasts due to Finance</p>
August 27, 2021	<p>2022 Non-Salary/Non-FTE Salary Budgets due to Finance - General Fund and Park Operating</p> <p>Water, Sewer, Sanitation and Special Purpose Sales Tax Budgets Due to Finance</p>
August 20, 2021 to September 3, 2021	<p>Finance review of submitted information</p> <p>Revision/additional information requests to Departments</p>
September 15, 2021	<p>Discussion with the Budget Committee on 2021 Forecast and 2022 Budget - General Fund Revenues and Utilities</p>
Week of September 20, 2021	<p>Finance submits General Fund & Parks completed budget materials back to Departments:</p> <p>Multi-year fund balance recaps – all funds; Revenues - all funds (2021 forecast; 2022 initial budget; & future year projections as required); Expenditure Summaries - all funds (2021 forecast; 2022 budget; & future year projections as required)</p>
September 29, 2021	<p>Budget Committee Discussions on Proposed 2022 Utility Budgets - Update on 2022 budget development</p> <p>Department reductions communication via memo/email (input into budget spreadsheets); & Program Narratives, Unmet Funding Needs and updated select line items due</p>
Month of October 2021	<p>Finance Team coordinates with respective Departments and completes Miscellaneous Budgets</p> <p>Fairview Cemetery-VM, Mt. Memorial Cemetery-VM, Cemetery Maint.-VM, Frank Hughes AC, Public Facilities-AC, Cable Reserve-AC, NID-AC, Police Training-VM, TIF Funds AC</p>
October 4, 2021	<p>Continued Management Team Discussions on Proposed 2022 General Fund and Parks Fund Budgets (if required)</p>
Week of October 4th, 2021	<p>Citizen Sales Tax Oversight Committee (Capital Fund; Fire Fund; Parks Fund; & Transportation Sales Tax Fund); Park Board (review & approval of the 2022 Park Budget - expenditures & user fees); Eco/Devo Board - Road District on Road District Budget; Public Safety Sales Tax Committee (PSST)</p>
October 6, 2021	<p>Continued Budget Committee Discussions on Proposed 2022 Parks Dept Budgets - Update on 2022 budget development</p>
October 13, 2021	<p>Continued Budget Committee Discussions on Proposed 2022 Utility Budgets - Update on 2022 budget development</p>

**City of Liberty
2021 Budget Development Calendar**

Date	Event
October 20, 2021	Staff presents recommended 2022 General Fund Budget to Budget Committee Staff presents recommended 2022 Sales Tax Budgets to Budget Committee
October 18, 2021	Council Study Session on 2022 Water, Sewer, & Sanitation Budgets
October 27, 2021	Budget Committee finalizes 2022 General Fund Budget, Sales Tax Funds and is presented 2022 Parks Budget
November 3, 2021	Budget Committee finalizes 2022 Water, Sewer, & Sanitation Budgets
November 15, 2021	Council Study Session on 2022 General Fund and Parks Funds budget recommendation
November 8 - 19, 2021	Start preparing 2022 Budget Ordinance
November 17, 2021	Budget Committee raps up any last minute budget details and is presented the miscellaneous budgets and TIF budgets
December 6, 2021	Council Study Session on 2022 Capital Improvement Plan Recommendations - Special Purpose Sales Tax Funds and Staff Developed CIP; CSTOC End of year report for two year report
December 13, 2021	First Reading of 2021 Budget Adjustment Ordinance; First Reading of 2022 Budget Ordinance
December 20, 2021	Second Reading of 2021 Budget Adjustment Ordinance; Second Reading of 2022 Budget Ordinance (Special Session)

City of

Liberty
missouri

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