

Annual Budget Report 2024

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Liberty
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Table of Contents

Principal Elected and Appointed Officials	3
City Strategic Goals	5
About the City of Liberty	13
Demographics and Statistics	17
Fiscal Policies	21
Budget Message	24
Revenue Details	58
City Council	76
Administration Department	78
Finance Department	97
Fire Department	104
Human Resources Department	119
Community Services Department	124
Planning & Development Department	132
Police Department	143
Public Works Department	165
Technology & Logistics Department	182
City-Wide Programs	193
Parks & Recreation Departments	197
Enterprise Funds	224
Capital Improvement Program	263
Special Revenue Funds	275
TIF Funds	285
Bond Debt Schedules	293
Human Resources Compensation Structure & Budgeted Staff	316
General Information & Budget Glossary	324

Principal Elected and Appointed Officials

As of January 1, 2024

Mayor



Greg Canuteson
Term: 2023-2025

Councilman First Ward



Shelton Ponder
Term: 2023-2027

Councilman First Ward



Harold A. Phillips
Term: 2021-2025

Councilman Second Ward



Adam Travis
Term: 2023-2027

Councilwoman Second Ward



Kelley Wrenn Pozel
Term: 2021-2025

Councilman Third Ward



Jeff Watt
Term: 2021-2025

Councilman Third Ward



Kevin Graham
Term: 2023-2027

Councilman Fourth Ward



Michael Hagan
Term: 2023-2027

Councilman Fourth Ward

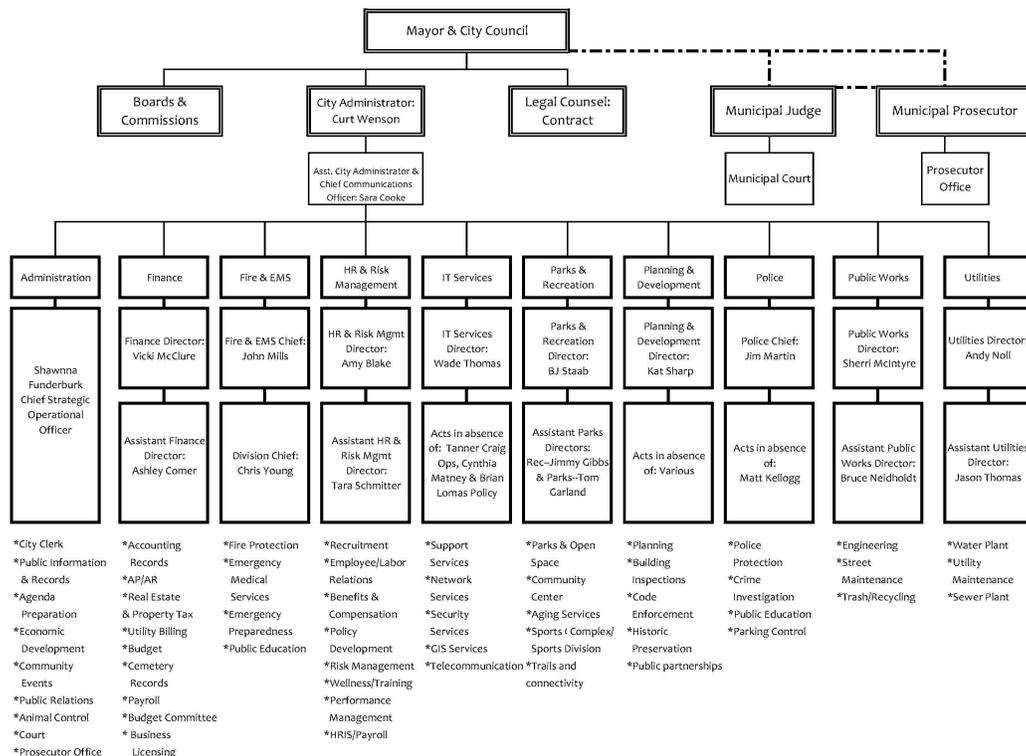


Gene Gentrup
Term: 2021-2025

Appointed Officials as of January 1, 2024

- **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**
- **Finance Director: Vicki McClure**
- **Deputy City Clerk: Sara Raney**
- **Economic Development Director: Brandon Smith**
- **Fire Chief: John Mills**
- **Human Resources Director: Amy Blake**
- **Technology & Logistics Director: Wade Thomas**
- **Parks & Recreation Director: BJ Staab**
- **Police Chief: Jim Martin**
- **Public Works Director: Sherri McIntyre**
- **Utilities Director: Andy Noll**
- **Planning & Development Director: Katherine Sharp**

City Wide Organization Chart



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

City Strategic Goals

2024 Budget

City Council 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.

- 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.

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.

- 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.
- 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 revenue 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.

Strategic Goal's Progress

Commit to a well-managed, quality new growth and redevelopment effort consistent with the guidance provided by Liberty's plans and community values.

Several development efforts are underway or complete within the City of Liberty. Below are a few of the projects and their status.

Heartland Cold Storage Logistics Center



Industrial Project – Completed:

- Located in Northern Liberty
- Sits on 13.2 acres and is 167,000 sq. ft.
- \$18 million investment estimated to bring 85 jobs

Liberty Parkway Plaza & Logistics Center



Industrial Project – Completed:

- Located along South Liberty Parkway
- A \$62.5 million investment estimated to bring 400 jobs
- Sits on 62 acres and has 710,000 sq. ft. built to date; 300,000 sq. ft. is also set aside for future building and retail pad sites

B & B Theatre



Commercial Development – Completed:

- Located in the Blue Jay Crossing Development
- The theatre houses ScreenX, the largest screen in the world and four stories tall and seven stories wide. This screen is one of four in the United States.
- The theatre also offers:
 - Screenplay - an MX4D auditorium
 - The Lyric - an event space that can be rented for private parties
 - Johnnie's Jazz Bar and Grille - featuring live music and trivia nights
 - Heated, reclining leather seats in all theatres

Liberty Triangle



Commercial Development – Completed:

- Mixed use project
- Some major tenants include Lowe's, Red Robin, Hy-Vee, Starbucks, and Dick's Sporting Goods

Liberty Downtown Reconstruction



Commercial Development – Completed:

- \$5 million dedicated to public infrastructure improvements within the City of Liberty's downtown area.
- Project included reconstruction of the streets, sidewalks, and utilities around the Liberty "square."

Homestead of Liberty



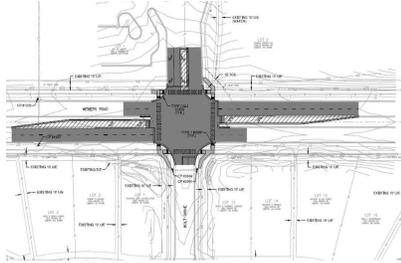
Residential Project – Under construction:

- 52.7 acre property
- Project will connect to the City's trail system, which will connect to the City of Liberty Community Center

Maintain and expand infrastructure in a timely and fiscally responsible manner.

Several Capital Improvement Projects are in progress. Below are a few of such projects underway in 2023.

Holt & Withers Traffic Signal



The intersection of Holt Dr. & Withers Rd. has experienced increases in traffic volume, resulting in increased delays and degraded safety.

The current intersection will be upgraded to include:

- A traffic signal to reduce delays and increase safety
- ADA-compliant signal protected crossings of S. Withers Rd. for pedestrians

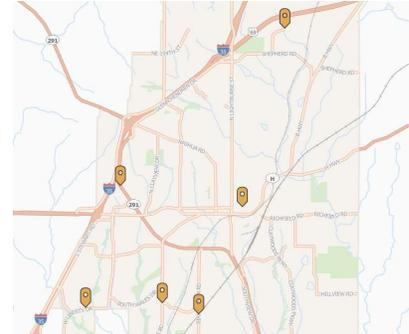
Liberty Drive Trail Infill



Infill between Midjay Drive and Wilshire Boulevard and Mississippi Street between Maple Street and Fairview Avenue.

- The Liberty Drive project will consist of sidewalk on the southside of Liberty Drive from Wilshire Boulevard to Red Oak Court.
 - Construction funding has been applied through the Carbon Reduction Program Grant; anticipated construction date is in the 2024 year.
- The Mississippi Street project will include sidewalk on the northside between Maple Street and Fairview Avenue.
 - Project scope has been expanded to include the design of a watermain replacement within the same reach.

2023 Pavement Marking Contract



Includes the following locations:

- Steward Rd. from City Limits to De Palma Way
- Holt Dr. from S. Withers Rd. to Birmingham Rd.
- Route B from Route H to 69 Hwy
- Route H from Route B to City Limits
- South Wales Dr. From Withers Rd. to Liberty Dr.
- Lightburne Rd., the intersection at Shepherd Rd.
- Old 210 Hwy at the intersection of S. 291 Hwy
- Richfield Rd. from LaFrenz Rd to Raines Rd
- Birmingham Rd. railroad crossing
- Multiple Cross Walks running parallel to South Wales

Improve the City's economic vitality and tax base in order to fund current and projected service and capital needs.

City of Liberty's Change in Population



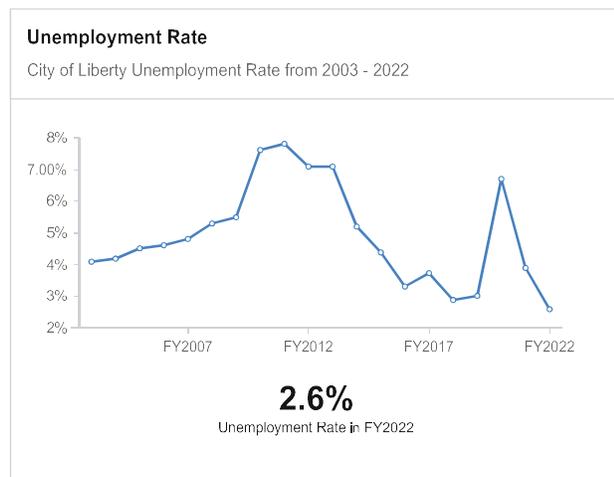
In part thanks to ongoing development efforts, the City of Liberty's population has grown 10% over the past 20 fiscal years. The population was 27,920 in 2003 and rose to 30,775 as of 2022.

City of Liberty's Change in Per Capita Income



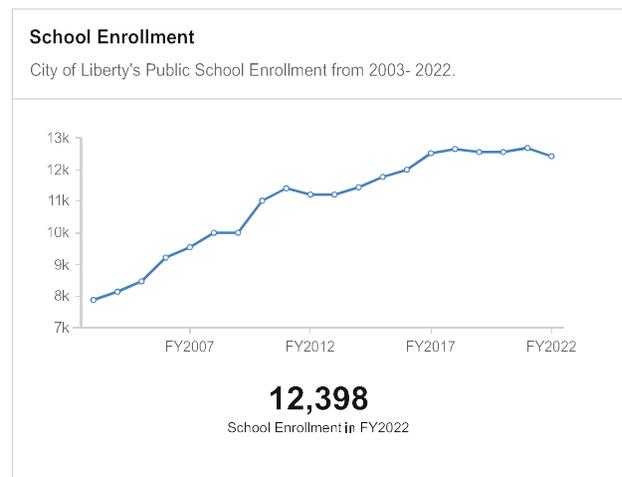
The City of Liberty's Per Capita Income saw an increase of 40% over 20 years from \$26,495 in 2003 to \$37,289 in 2022.

City of Liberty's Change in Unemployment Rate



Over the course of 20 years, the City's unemployment rate dropped from 4.1% in 2003 to 2.6% in 2022; 0.9% lower than the December 2022 national average of 3.5%.

City of Liberty's Change in School Enrollment



The City's public school enrollment grew from 7,867 in 2003 to 12,398 in 2022; a 58% increase over the course of 20 years.

Encourage civic education, involvement, and collaboration.

The City of Liberty has developed several programs to achieve this strategic goal. Some of which include:

Social Media

Citizens can keep up to date on news and events happening around Liberty by connecting to the City's [Facebook](#) and [Twitter](#) pages. Several departments also have individual pages:

- Liberty Police Department [Facebook](#) and [Twitter](#)
- Capitol Federal Sports Complex [Facebook](#)
- Visit Liberty, MO Tourism Division [Facebook](#) and [Instagram](#)
- City of Liberty Animal Shelter [Facebook Page](#)

Newsletters

The City of Liberty provides an email newsletter for anyone who signs up with a valid email address.

Additionally, citizens receive a monthly newsletter included with their utility bill. An electronic copy is located on the City's utility payment portal for those who opt out of paper bills.

Cable Channel

The City of Liberty offers a cable channel to distribute information to its citizens. Anyone who subscribes to Time Warner Cable and resides within the city limits has Liberty Cable Channel 2 included in their service package. The channel displays activities sponsored by the City or its community partners.



Retain, promote, and enhance the distinctive character and civic amenities of the City of Liberty.

Historic Downtown Liberty



The City of Liberty partners with Historic Downtown Liberty, Inc. to create new revenue sources by sponsoring events and activities to draw business to Liberty's Historical District.

Some activities include:

- Girls Night Out: An event held on the first Thursday of the month where several businesses around the Liberty "Square" stay open late to allow for extra shopping time. In addition, shoppers have a chance to win a raffle of \$100+ in Gift Cards from local businesses around Liberty Downtown.
- Historic Downtown Liberty Farmers' Market: Held on Saturdays from May to October, shoppers can select from a plethora of produce, flowers, meats, eggs, baked good, prepared food, and craft items from local farms and businesses.
- Hometown Holidays: Hosted in December, individuals and families can visit Historic Downtown Liberty for activities like crafts, a petting zoo, games, live music, a raffle, and photos with Santa. The Mayor's Annual Tree Lighting Ceremony is held shortly after the event in the evening.

Historic Preservation

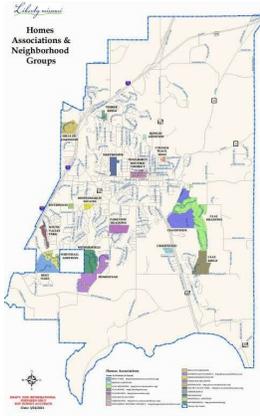


Five Local Historic Districts have been designated by the City of Liberty to recognize buildings and neighborhoods with unique historic and architectural significance.

Because the City is committed to maintaining its unique historic character, properties within the historic districts are subject to special historic preservation zoning, which means that any exterior alterations to the property must be approved by the Historic District Review Commission (HDRC) before the work begins.

In addition to the local districts, Liberty boasts six districts and eight individual properties listed on the National Register of Historic Places.

Neighborhood Associations



The City of Liberty has several Homeowner Associations and Neighborhood Groups to help citizens connect with surrounding neighbors, their local government, and support services.

The City also established the Neighborhood Enhancement Grant Program to help residents reinvest in their own neighborhoods and in our community. With \$10,000 in the City's budget, this matching program allows residents to identify priorities for their neighborhood and to undertake the enhancement project together. Grant awards could range from \$500 to \$10,000, depending on the scope of the project, the number of grant proposals received, and the funding available.

Enhance/increase City services.

The City of Liberty's HR and Risk Management department works to recruit and retain talented, professional city employees. HR & Risk Management is the promoter of a diverse internal culture rich in friendly teams, work-life integration and qualified experts who provide every city service. To be the best stewards to the internal community of this organization, HR & Risk Management strives to:

- Maintain a comprehensive HR program robust in fair and equitable policies, attractive benefit and compensation structures, and diverse opportunities that positions the City as an 'Employer of Choice'
- Champion career and personal development through total well-being training, succession plans and promotions, and diverse & inclusive recruitment strategies
- Develop and manage value-added programs that foster career satisfaction, such as employee engagement opportunities (newsletter/competitions/lunches) and robust, incentive-based wellness activities
- Foster an environment where all ideas are welcomed to ensure best practices in all city services, projects, and offerings



Neighborhood Beautification



The City of Liberty encourages neighborhood beautification by supporting the public arts, such as the Rotating Sculpture Program and holding four different gallery spaces for art exhibits throughout the City.

In addition, the City sponsors many "green and clean" activities. Some examples include participating in a Plogathon in 2022 and 2023 to help clean up trash around the community, and maintaining the City's Tree City USA status since 2004.

About the City of Liberty

History, location, and general information about the City of Liberty, MO

The 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 it’s 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.



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, 2023. 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

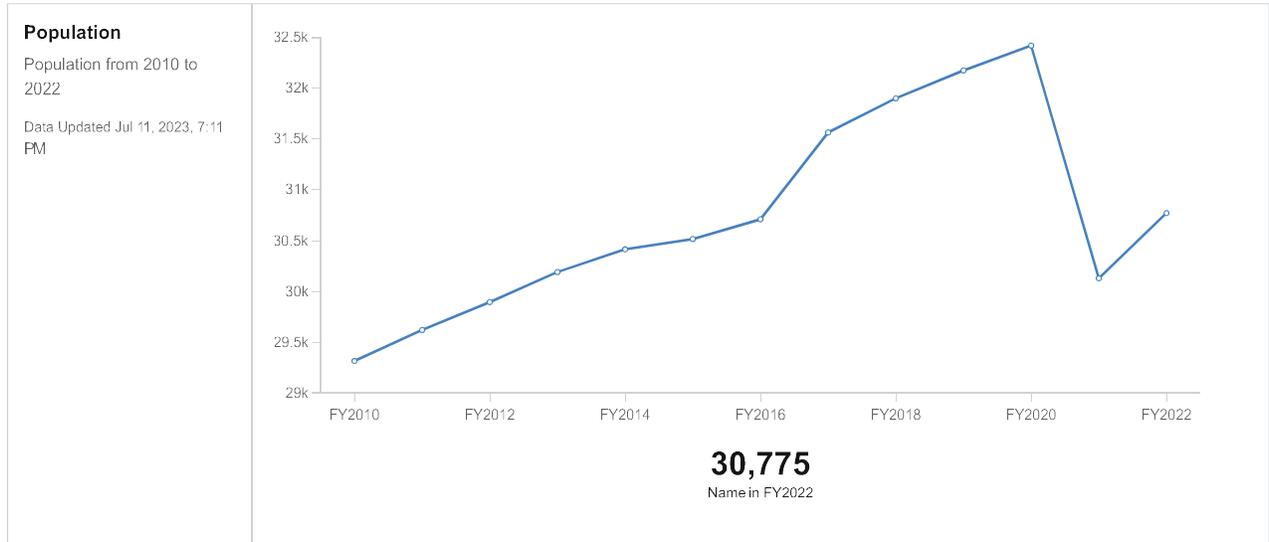
January 01, 2023

Christopher P. Morill
Executive Director

Demographics and Statistics

Population and labor force data for the City of Liberty, Missouri

City of Liberty Demographics

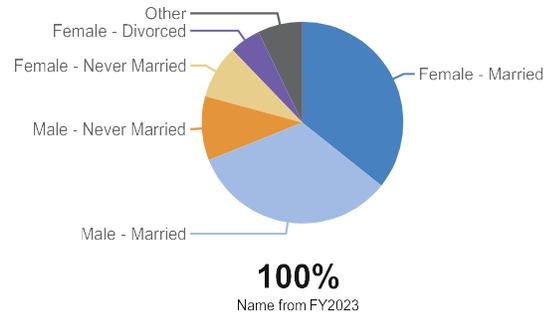


The City of Liberty's population grew from 29,320 in 2010 to 30,775 in 2022.

Source: [Census Reporter](#)

Marital Status

Marital Status as of 2023



Median Age

Median Age from 2011 to 2021



Marital Status as of 2023

- Married:
 - Female: 35.74%
 - Male: 33.19%
- Never Married:
 - Female: 8.58%
 - Male: 10.29%
- Divorced:
 - Female: 5.01%
 - Male: 3.9%
- Widowed:
 - Female: 3.0%
 - Male: 0.4%

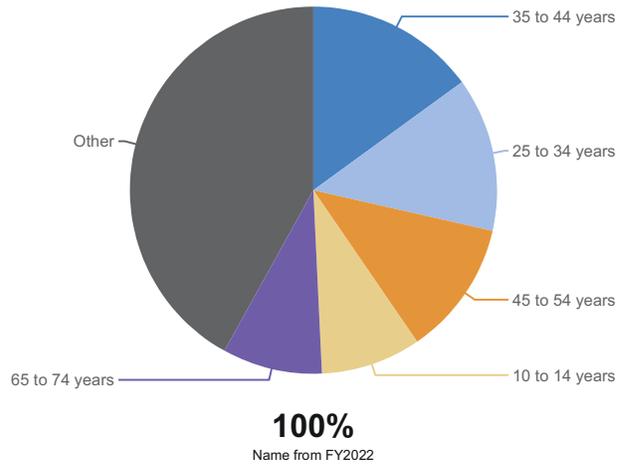
Median Age

Median age for 2023 (36.5) is slightly lower than it was in 2011 (36.9).

Population by Age

Population by age group as of 2022.

Data Updated Jul 11, 2023, 7:11 PM

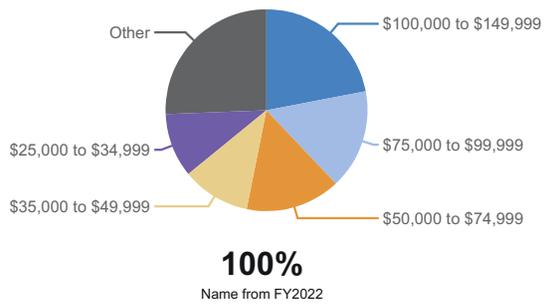


Population by Age as of 2022

Name	FY2022
Value	
15 to 19 years	7.7%
85 years and over	1.6%
60 to 64 years	7.4%
5 to 9 years	7.3%
75 to 84 years	3.7%
65 to 74 years	8.8%
20 to 24 years	6.4%
45 to 54 years	11.9%
35 to 44 years	15%
10 to 14 years	8.8%
55 to 59 years	7.8%
25 to 34 years	13.6%
VALUE	100%

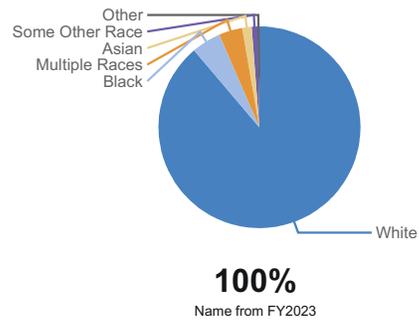
Total Household Income

Population by household income as of 2022.



Race

Population by race as of 2023.

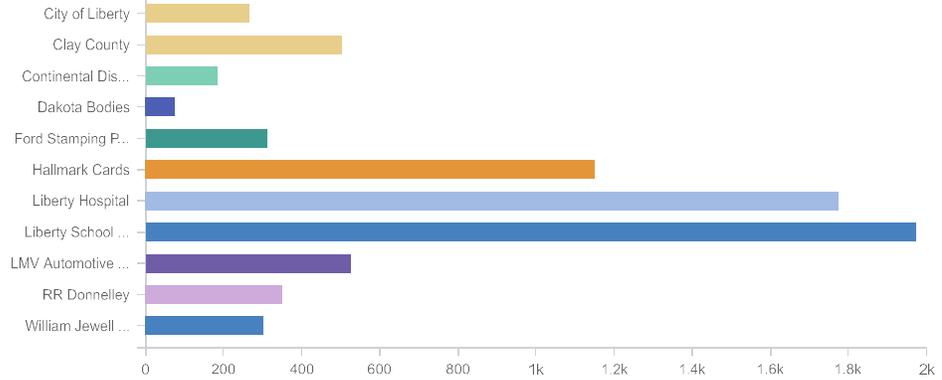


City of Liberty Statistics

Employers

Top employers in the City of Liberty

Data Updated Jan 19, 2023, 9:31 PM



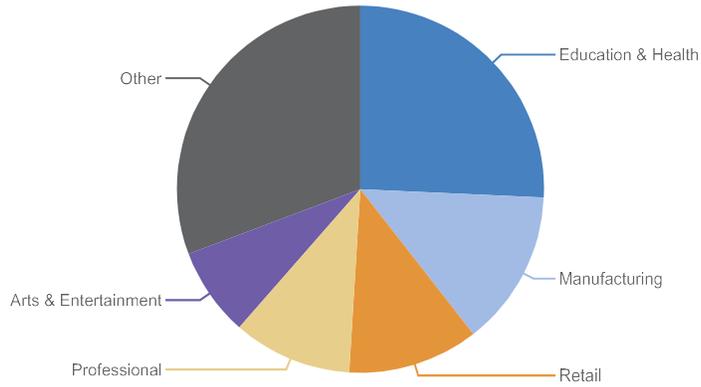
303

Type in William Jewell ...

Industry

Jobs by industry.

Data Updated Jan 19, 2023, 7:32 PM

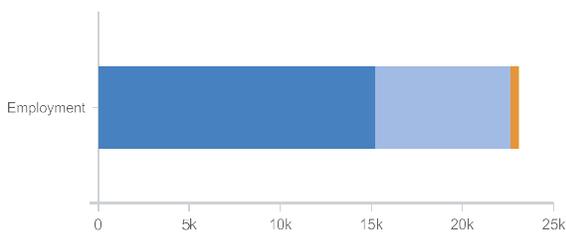


100%

Name from Agriculture - Wholesale

Employment

Employment and unemployment.

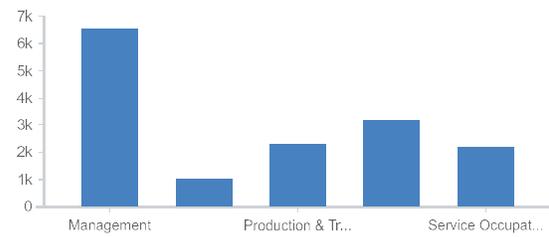


23,114

Name in Employment

Occupation

Top occupations.



2,180

Chart in Service Occupat...

Fiscal Policies

2024 Budget Book

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 ensure the safety of City assets and to ensure 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 ensure 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

Budget Message

Budget Message - 2024



December 04, 2023

Honorable Mayor and Members of the City Council:

For your consideration is the proposed 2024 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 2024. 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 2024, 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 2024 budget adoption. Attachments providing budgetary details are also provided.

2024 Highlights

For 2024, 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 2024 is primarily attributable to the projected increase in the levy rate as a result of the reset that was approved in 2022. In 2023, the Council approved the Hancock Maximum increase in the levy rate which resulted in an increase of overall property tax revenue of \$564,174. Projected new revenue from tiered chapter 100 tax abatements are included in the overall property tax increase as well. For Budget Year 2024, Council approved the property tax levy to be set at the state allowable Hancock. This will generate an estimated \$0.72M in additional revenue that will be split between General Operations and Parks. There was a minimal increase on the City portion of their end-of-year real estate taxes. Our average homeowner is expected to see an increase of \$39.00 on their real estate tax bill. The 2023 Levy rate for the City of Liberty is calculated at 0.8751% per \$100 assessed value. With the approval of the Hancock Maximum, Liberty is still the third lowest levy rate in Clay County.

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 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 2024.

In 2023, the City has experienced a slowing in development related activities. This decrease in development activities can be attributable to high inflationary cost and much higher interest rates. In 2024, this is projected to continue and has been taken into consideration within the 2024 Budget. However in 2022, the City experienced a significant increase in development related activities; 9 new commercial and industrial buildings (totaling just shy of 3.0M square feet) were constructed and opened. Also in 2022, the City saw an increase in residential development with the construction of approximately 200 new units, including 37 new single-family homes. Two larger developments that were also approved in 2022 approved projects such as Montage (a 1,075 acre mixed-use development) and Whitehorse (a 153 acre, 326 lot subdivision) will begin construction by mid year or 2024. When construction begins on these two residential developments, it will ensure community growth in the coming years.

For 2024, employee compensation adjustments are budgeted at an increase of 3.5% across the board for all personnel not covered by the Public Safety Sales Tax Fund. The 3.5% adjustment helps the City remain competitive in retaining the quality employees that provide the high level of services our citizens expect. It also helps to offset inflationary increases that have been experienced in current years. 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 2024 revenue, expenditures, and inter-fund transfers for the City's total proposed operating and capital budgets:

2024 Budget Total Revenues with Interfund Transfers

Fund	Revenue	Revenue - Interfund Transfer
Amount		
Solid Waste Fund	\$2,142,200	\$0
Cemetery Maintenance Fund	\$137,800	\$74,800
Wastewater Capital Fund	\$60,000	\$2,845,871
Transportation Sales Tax Fund	\$3,757,430	\$0
Fairview Cemetery Trust Fund	\$21,000	\$0
Park Sales Tax Fund	\$1,736,220	\$0
Public Safety Sales Tax Fund	\$4,260,190	\$1,647,473
Capital Sales Tax Fund	\$4,137,979	\$0
Water Capital Fund	\$1,877,000	\$588,073
Wastewater Fund	\$13,179,190	\$0
TIF Bond Projects	\$741,528	\$0
Police Training Fund	\$10,430	\$0
Frank Hughes Memorial Trust	\$900	\$0
TIF Pay Go Projects	\$1,087,513	\$0
Water Fund	\$7,014,300	\$0
Transient Bed Tax Fund	\$615,600	\$0
Liberty Commons TIF	\$4,336,997	\$0
Police Inmate Security Fund	\$5,625	\$0
Fire Sales Tax Fund	\$2,081,220	\$0
Park Operating Fund	\$4,891,228	\$1,773,766
General Fund	\$27,879,282	\$972,020
Economic Development Sales Tax Fund	\$2,840,890	\$626,500
AMOUNT	\$82,814,522	\$8,528,503

2024 Budget Total Expenses with Interfund Transfers

Fund	Expenditure	Expenditure - Interfund Transfer
Amount		
Solid Waste Fund	\$2,202,039	\$0
Cemetery Maintenance Fund	\$192,200	\$0
Wastewater Capital Fund	\$3,800,000	\$0
Transportation Sales Tax Fund	\$4,173,251	\$941,350
Fairview Cemetery Trust Fund	\$0	\$14,800
Park Sales Tax Fund	\$388,391	\$1,369,526
Public Safety Sales Tax Fund	\$10,051,144	\$0
Capital Sales Tax Fund	\$3,816,408	\$303,010
Water Capital Fund	\$3,215,000	\$0
Wastewater Fund	\$9,187,649	\$2,845,871
TIF Bond Projects	\$581,220	\$0
Police Training Fund	\$10,500	\$0
Frank Hughes Memorial Trust	\$0	\$900
TIF Pay Go Projects	\$1,087,513	\$0
Water Fund	\$8,024,762	\$588,073
Transient Bed Tax Fund	\$837,870	\$2,000
Liberty Commons TIF	\$4,120,714	\$0
Police Inmate Security Fund	\$5,500	\$0
Fire Sales Tax Fund	\$1,265,341	\$315,000
Park Operating Fund	\$6,615,993	\$49,000
General Fund	\$26,678,530	\$2,098,973
Economic Development Sales Tax Fund	\$2,946,250	\$0
AMOUNT	\$89,200,275	\$8,528,503

General Fund

The City continues to see growth in certain revenues (Sales Tax, Use Tax, and Development related fees), but also revenue degradation in others (Telecom Franchise Fees). The proposed 2024 Revenue Budget has been prepared with Administration and Budget Committee consensus. The City expenditures will see increases predominately due to employee compensation, Lagers Enhancements, market-driven health insurance, other employee benefit costs, and additional non-salary increases.

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 2024 General Fund Budget does represent a positive budget, with revenues of \$28,851,302 and expenditures of \$28,777,503.

The following provides budgetary detail and discussion on the 2024 General Fund.

Revenues Comparative Table

Revenues - 2024 Budget Comparison

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Taxes							
Sales Taxes	\$8,032,978	\$10,708,003	\$11,115,301	\$11,996,129	\$12,281,756	\$11,472,177	\$398,464
Property Taxes	\$4,268,295	\$4,704,205	\$5,369,067	\$5,738,840	\$5,232,327	\$6,421,735	\$6,559,480
Franchise Fees	\$3,181,006	\$3,150,263	\$3,578,140	\$3,235,000	\$3,821,437	\$3,800,000	\$517,955
Other Taxes	\$1,221,437	\$1,345,055	\$1,474,839	\$1,465,147	\$1,602,672	\$1,572,471	\$255,965
TAXES TOTAL	\$16,703,716	\$19,907,526	\$21,537,348	\$22,435,116	\$22,938,192	\$23,266,383	\$7,731,864
Charges for Services	\$1,630,953	\$2,350,147	\$2,254,552	\$1,773,336	\$2,370,833	\$2,207,029	\$389,516
Miscellaneous	\$4,423,976	\$1,219,816	\$279,411	\$510,888	\$581,335	\$496,009	\$128,304
Transfers In	\$972,020	\$972,020	\$972,020	\$972,020	\$972,020	\$972,020	\$243,065
State and Local Grants	\$695,342	\$585,920	\$656,364	\$626,668	\$712,109	\$745,061	\$458,093
Licenses and Permits	\$507,181	\$1,036,152	\$812,947	\$684,215	\$635,284	\$609,800	\$185,574
Fines and Forfeitures	\$247,156	\$267,668	\$206,546	\$250,000	\$300,634	\$255,000	\$73,783
Interest	\$50,605	-\$69,079	-\$12,935	\$25,000	\$310,989	\$300,000	\$59,093
TOTAL	\$25,230,949	\$26,270,169	\$26,706,252	\$27,277,243	\$28,821,396	\$28,851,302	\$9,269,292

Discussion

2024 General Fund Revenue Highlights:

- All revenues are believed to be realistically budgeted.
- Total budgeted 2024 revenues show a favorable balance of \$1.46M when compared to the 2023 forecast. This is attributable to anticipated increases within Sales and Use Taxes, Franchise Fees and Charges for Services for 2024.
- Property taxes for 2024 are budgeted at a favorable level when compared to 2023 and are anticipated to show \$564,174 increase in revenue growth from a rise in assessed property values and new construction coming on line, in addition to using the Hancock allowable levy rate.
- Sales Tax Revenue for 2024 is budgeted at \$7,172,177 and is \$267,597 favorable to the 2023 forecast.
- The 2024 budget reflects a mature sales tax base within the City of Liberty
- Franchise Fees Revenue for 2024 is set at \$3,800,000 and represents an increase of \$210,000 when compared to 2023 forecast. Overall franchise fees have remained status quo, but the City continues to see declines within telecom, landline and cable franchise taxes. These decreases are offset by increases in electric and gas franchise fees.
- Transfers In for 2024 remain the same as they have been for a number of years at \$972,020.
- Utility Overhead Fees for 2024 reflect a \$358,400 budget, this budget has remained a static amount since 2018, this amount reflects calculations of non-direct allocated expenditures paid in the General Fund for support of the Water and Waste Water Funds.

Expenditures Comparative Table

Expenses - 2024 Budget Comparative Table by Expense Type

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Compensation	\$15,659,770	\$14,844,996	\$16,699,958	\$16,646,243	\$16,523,418	\$17,199,200	\$3,331,005
Operating Expenses	\$4,985,185	\$4,421,087	\$5,417,870	\$6,240,737	\$5,740,681	\$6,577,704	\$1,869,457
Transfers	\$667,750	\$1,320,655	\$1,744,531	\$2,042,500	\$2,109,676	\$2,098,973	\$524,738
Capital Projects	\$987,909	\$1,285,424	\$666,812	\$889,800	\$3,535,889	\$1,952,273	\$997,187
Debt Service	\$1,264,221	\$1,379,702	\$1,513,850	\$1,434,780	\$1,435,171	\$949,353	\$0
TOTAL	\$23,564,835	\$23,251,863	\$26,043,021	\$27,254,060	\$29,344,835	\$28,777,503	\$6,722,387

Expenses - 2024 Budget Comparative Table by Department

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Police	\$5,544,872	\$5,688,431	\$6,035,231	\$6,236,740	\$5,963,027	\$6,372,690	\$1,411,400
Fire	\$4,590,876	\$5,100,891	\$5,383,602	\$5,356,806	\$5,472,869	\$5,459,135	\$1,047,901
City-Wide Programs	\$4,387,518	\$2,385,956	\$3,704,161	\$3,118,125	\$6,262,996	\$3,397,544	\$814,480
Public Works	\$2,599,577	\$2,657,258	\$3,069,769	\$3,431,606	\$3,401,315	\$3,686,255	\$742,632
Information Services	\$2,438,069	\$3,037,672	\$2,804,991	\$3,274,897	\$2,576,375	\$3,278,982	\$963,622
Administration	\$1,398,369	\$1,558,195	\$1,843,278	\$2,104,097	\$2,256,328	\$1,779,333	\$384,645
Finance	\$848,466	\$988,343	\$876,397	\$1,147,593	\$1,102,242	\$1,625,776	\$737,469
Planning & Development	\$809,573	\$845,173	\$990,617	\$1,253,031	\$1,039,570	\$1,301,676	\$239,932
Human Resources	\$358,614	\$415,250	\$608,171	\$575,987	\$579,799	\$684,632	\$140,439
Community Services	\$377,340	\$366,230	\$497,933	\$517,405	\$494,027	\$613,032	\$105,670
City Council	\$211,563	\$208,465	\$228,872	\$237,772	\$196,286	\$194,467	\$51,631
PR & Communication	\$0	\$0	\$0	\$0	\$0	\$383,981	\$82,566
TOTAL	\$23,564,835	\$23,251,863	\$26,043,021	\$27,254,060	\$29,344,835	\$28,777,503	\$6,722,387

Discussion

The proposed 2024 General Fund Budget is set at \$28,777,503. Beginning in 2021, staff met with departments to get a good understanding of what each department realistically needed to operate at its fullest potential. From these meetings, staff from Administration and Finance worked together to compile a true capital list. In 2023, Finance updated these original capital lists, and when developing the 2024 budget, departments were able to begin including some of these additional expenditures within this budget year. We feel very comfortable including these additional costs because of the increase in revenue that is anticipated within the 2024 budget.

The following prioritizations were made within the 2024 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; providing an employee compensation increase in 2024 was a priority.
- Compensation budget elements
 - Proposing a 3.5% salary adjustment
 - Assuming a 10% mid-year cost increase for health insurance/other benefits

The Management Team, along with Budget Committee, believes these prioritized additions are manageable in 2024. Ongoing Sustainability discussions with Management, Budget Committee and Council will continue in 2024.

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

General Fund Balance Comparative Table

	2022 Final	2023 Forecast	2024 Budget
Total Current Core Revenue	\$25,375,833	\$26,054,381	\$27,520,881
From Transfers In	\$1,330,420	\$1,330,420	\$1,330,420
TOTAL CORE REVENUE WITH TRANSFERS IN	\$26,706,253	\$27,384,801	\$28,851,301
From One Time	\$0	\$0	\$0
TOTAL REVENUE	\$26,706,253	\$27,384,801	\$28,851,301
Salary and Non-Salary Expenditures	\$22,634,423	\$23,557,922	\$24,324,896
Capital Expenditures	\$1,664,064	\$4,985,179	\$2,353,634
TOTAL EXPENDITURES	\$24,298,487	\$28,543,101	\$26,678,530
GF Transfer to PSST	\$594,000	\$1,619,603	\$1,647,473
Transfers Out - Parks Wellness	\$0	\$1,500	\$1,500
Transfers Out - Cemetary	\$92,750	\$60,000	\$60,000
Transfer Out to Parks - Comm Ctr Passes	\$97,781	\$90,000	\$90,000
Transfer Out to Limited Capital (One time Use Tax Revenues)	\$960,000	\$0	\$0
Transfer Out to Park Maintenance - Non-Fee Producing Amenities (Trails/Parks)	\$0	\$300,000	\$300,000
TOTAL EXPENDITURES AND TRANSFERS	\$26,043,018	\$30,614,204	\$28,777,503
TOTAL REVENUE LESS TOTAL EXPENDITURES AND TRANSFERS	\$663,235	-\$3,229,403	\$73,798
TOTAL ENDING FUND BALANCE	\$7,101,675	\$6,838,438	\$6,912,236
Fund Balance Percentage	27.99%	26.25%	25.12%

Discussion

The 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 2024 budget is within that range at a 25.12% level.

Parks Operating Fund

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

Parks Fund Balance Recap

Parks Revenues Less Expenses

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Revenues						
Charges for Services	\$1,627,480	\$2,763,437	\$2,992,182	\$3,378,755	\$3,384,251	\$3,544,725
Transfers In	\$1,055,267	\$1,493,007	\$1,387,821	\$1,818,144	\$1,845,320	\$1,772,866
Taxes	\$747,245	\$828,565	\$929,099	\$1,014,751	\$951,907	\$1,146,003
Miscellaneous	\$52,235	\$16,408	\$113,929	\$151,140	\$115,944	\$81,900
Federal Grants	\$0	\$64,380	\$67,444	\$75,000	\$73,950	\$75,000
Interest	\$7,155	\$51	-\$1,929	\$2,600	\$62,300	\$44,500
State and Local Grants	\$7,605	\$9,231	\$708	\$0	\$31,873	\$0
REVENUES TOTAL	\$3,496,987	\$5,175,080	\$5,489,254	\$6,440,390	\$6,465,543	\$6,664,994
Expenses						
Compensation	\$2,637,321	\$2,749,519	\$3,149,135	\$3,846,307	\$3,529,619	\$4,023,635
Operating Expenses	\$1,146,592	\$1,453,350	\$1,826,166	\$2,033,540	\$2,104,079	\$2,149,015
Debt Service	\$206,386	\$371,298	\$369,298	\$371,544	\$371,544	\$368,344
Capital Projects	\$111,558	\$28,380	\$123,122	\$140,000	\$81,507	\$75,000
Transfers	\$49,000	\$49,000	\$49,000	\$49,000	\$49,000	\$49,000
EXPENSES TOTAL	\$4,150,857	\$4,651,547	\$5,516,721	\$6,440,391	\$6,135,748	\$6,664,994
REVENUES LESS EXPENSES	-\$653,870	\$523,533	-\$27,466	-\$1	\$329,795	\$0

Park Revenue Budgets by Fund

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Community Center Fund	\$1,521,150	\$2,087,761	\$2,319,144	\$2,467,556	\$2,701,152	\$2,603,679
Sports Complex Fund	\$1,083,216	\$1,584,934	\$1,755,294	\$1,960,733	\$1,818,385	\$2,021,437
Parks Fund	\$892,620	\$1,502,385	\$1,414,816	\$2,012,101	\$1,946,006	\$2,039,878
TOTAL	\$3,496,987	\$5,175,080	\$5,489,254	\$6,440,390	\$6,465,543	\$6,664,994

Parks Total Expenses by Department

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Parks & Recreation						
Community Center Operations	\$1,609,834	\$1,904,675	\$2,234,982	\$2,353,261	\$2,312,697	\$2,496,420
Fb - Sports Programs	\$1,328,784	\$1,499,352	\$1,755,293	\$1,960,733	\$1,874,741	\$2,021,437
Parks Maintenance	\$685,324	\$706,882	\$816,367	\$1,300,444	\$1,202,339	\$1,362,082
Parks Administration	\$473,542	\$440,176	\$596,901	\$709,511	\$641,017	\$674,889
Recreation Programs	\$52,408	\$99,315	\$111,630	\$114,295	\$103,305	\$107,259
Frank Hughes Library	\$964	\$1,146	\$1,548	\$2,147	\$1,649	\$2,907
PARKS & RECREATION TOTAL	\$4,150,857	\$4,651,547	\$5,516,721	\$6,440,391	\$6,135,748	\$6,664,994
TOTAL	\$4,150,857	\$4,651,547	\$5,516,721	\$6,440,391	\$6,135,748	\$6,664,994

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 2024 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

In 2013 the Parks Budget was restructured 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 salary 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 2024 mission and goals for the Parks Department:

Mission/Vision

- Park Board's Vision: "Liberty, A Destination"
- Staff’s Mission: Creating Community Connections

Parks Values – LPR CARES

- Community Health & Wellness
- Accountability to our community and patrons
- Resource efficiency, development, and return on investment
- Engaged and effective government and citizenry
- Stewards of the cultural and natural environment

Goals/Objectives

- Implementation of “Imagine Liberty 2032” Parks & Rec Master Plan strategic goals as possible.
- Staff plans to work with the City’s PR team and new Tourism coordinator to revamp the 2024 calendar of events.

- Staff support for Mayor appointed Task Forces.

Financial

The 2024 Parks Fund is balanced. Park revenues are budgeted at \$6,664,994 and expenditures are budgeted at \$6,664,994. The 2024 budget continues the recognition of services performed by Parks for the benefit of City cemeteries. The Cemetery Sexton was created and hired in 2022, this position is funded through the General Fund. It is estimated that the General Fund will continue to provide support to the Cemetery Maintenance fund through a transfer from General Fund to Cemetery Maintenance of \$60,000 per year.

The fund balance requirement for the Parks Department speaks to a percentage range of 10% to 14%, with a goal of 12%. The Parks Departments ending fund balance for 2024 is projected to be 8.47%.

Capital purchases and projects budgeted within the 2024 Operations Budget

Parks

- Westboro playground surface: \$30,000
- Stocksdale Playground & Surface: \$100,000
- Stocksdale pump track work: \$6,000
- Clay Meadows trail resurface: \$50,000
- Bike racks: \$5,000
- Trail kiosks & Maps: \$5,000
- Wilshire Bridge: \$70,000
- City Park trail connection: \$5,000

Sports Complex/Programs

- Sports Complex 4plex playground surface: \$30,000

Capital Purchases

- John Deere zero turn mower: \$20,000
- Ruth Moore shelter: \$20,000
- New Community Center concrete entry: \$55,000
- Paint Natatorium: \$20,000
- Canterbury Restroom: \$100,000
- F350 Truck: \$50,000

Staff will evaluate the operation budget at mid year with a possibility of the addition of additional projects.

Special Purpose Sales Tax Funds

Budget Message - 2024

Public Safety Sales Tax Fund

Voters approved a ½-cent Public Safety Sales Tax in April of 2017. The intent of this tax was to help fund 3 additional Firefighters/EMTS and 4 additional Police Officers and to help mitigate compression challenges and help with retaining and retention of public safety personnel. In fall of 2021 the second salary structure was implemented. The Fire union opened discussions to negotiate a new three year contract. At the time of the approval of this contract, the City of Liberty was able to provide market competitive salary adjustments. In late summer of 2022, the Police Union opened negotiations, effective January 2023 that three year contract will become effective. It is our goal to maintain the same expectation for Police as we had for Fire, by providing market competitive salary adjustments. For the Fire Department, implementation of a three-year step plan began in January of 2022. Under this new contract, it will provide a 2% market adjustment and a 3% step adjustment each year through 2024. For the Police Department, implementation of a three-year step plan will begin in January 2023. Under this new contract, it will provide Police personnel a 2% market increase and a 4% step adjustment for Police Officers and a 2% market adjustment and a 3% step adjustment for Corporals and Sergeants through 2025. 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. A total of 16 new positions for Fire and Police have been created since the approval of the Public Safety Sales Tax. The Police Department has a total of 59 positions (including the Chief) budgeted in 2024. The Fire Department has a total of 65 positions budgeted in 2024.

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, funding levels have not kept up with the competitive market that we continue to experience in the Public Safety industry. To help mitigate any revenue shortfalls, the General Fund will continue to transfer additional dollars into the Public Safety Sales Tax Fund in 2024. The total transfer from General Fund to Public Safety Sales Tax Fund for 2024 is \$1.6M, this will be an ongoing transfer through the end of the current contracts.

American Rescue Funds (ARPA Funds) have been utilized as a funding mechanism in this fund as well. In 2022, \$1.5M was transferred; another \$3.7M was transferred in 2023.

Public Safety Sales Tax Fund Comparative Table

	2022 Final	2023 Forecast	2024 Budget
Beginning Fund Balance	\$4,734,816	\$5,688,147	\$7,062,587
Revenues			
PSST Sales Tax	\$3,485,370	\$3,504,730	\$3,657,190
Recreational Marijuana	\$0	\$0	\$450,000
Interest	\$41,252	\$115,000	\$103,000
Unrealized Gains/(Loss) - FMV	-\$50,715	\$50,000	\$50,000
ARPA Funds	\$1,500,000	\$3,775,002	\$0
Resetting the Levy	\$0	\$0	\$1,000,000
GF Fund Balance Transfer	\$594,000	\$0	\$125,000
2007 TIF Incremental Revenues	\$0	\$1,619,603	\$522,473
TOTAL REVENUES	\$5,569,907	\$9,064,335	\$5,907,663
Expenditures			
Total Police Expenditures	\$60,434	\$321,252	\$478,900
Total Fire Expenditures	\$251,674	\$186,467	\$340,073
TOTAL EXPENDITURES	\$312,108	\$507,719	\$818,973
PSST Base Position Salary Costs	\$4,304,468	\$7,182,176	\$9,232,171
TOTAL EXPENDITURES AND TRANSFERS	\$4,616,576	\$7,689,895	\$10,051,144
TOTAL REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENDITURES	\$953,331	\$1,374,440	-\$4,143,481

Discussion

Committee Coordination

The 2023 PSST Budget was reviewed by the PSST Oversight Committee on November 28, 2023. That committee found the budget submittal consistent with voter intent.

Capital Improvement Program

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. These funds 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 2024 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 \$42.01 million and are:

2024-2029 CIP Expenditures

- \$16.02M – Street Restoration/General Transportation Improvements/Street Maintenance Supplies
- \$2.18M – Public Works Equipment – Building Maintenance/Misc. Expenses
- \$2.92M – Signal Light Maintenance/Upgrades
- \$3.14M – Storm Water Improvements
- \$2.30M – Sidewalk Program
- \$1.72M – Capital Engineer/Street Maintenance Workers
- \$0.40M – Transportation Enhancement Projects/City Landscaping Funds
- \$1.02M – IRIS Transportation (\$170K annual commitment)
- \$3.64M – 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
- \$8.60 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/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 2024 Transportation Sales Tax Fund.

Transportation Sales Tax Fund Comparative Table

	2022 Final	2023 Forecast	2024 Budget
Beginning Fund Balance	\$2,794,315	\$3,663,623	\$3,333,731
Revenues			
Transportation Sales Tax	\$3,548,948	\$3,504,730	\$3,657,190
Sales Tax Transfer	-\$235,055	-\$227,900	-\$238,760
Interest	\$23,493	\$66,000	\$60,000
Unrealized Gains/(Loss) - FMV	-\$31,049	\$29,000	\$29,000
Miscellaneous Income	\$135,420	\$525,000	\$250,000
TOTAL REVENUES	\$3,441,757	\$3,896,830	\$3,757,430
Expenditures			
Street Maintenance Workers	\$63,412	\$102,944	\$104,674
Overtime	\$3,357	\$5,000	\$5,786
Heath Savings Account	\$2,904	\$3,800	\$3,600
Social Security FICA	\$5,125	\$8,401	\$8,726
LAGERS Retirement Program	\$7,370	\$15,459	\$18,135
Workers Compensation	\$8,175	\$8,242	\$6,902
Health Insurance	\$21,705	\$30,514	\$29,358
Life Insurance	\$44	\$53	\$60
Dental Insurance	\$720	\$900	\$912
Vision Insurance	\$140	\$175	\$180
Disability Insurance	\$46	\$35	\$40
Liability Insurance	\$3,309	\$3,411	\$3,670
Service Fees	\$10,844	\$109	\$0
Cost of Issuance	\$425	\$0	\$0
Street Maintenance	\$968,022	\$1,200,000	\$800,000
Sidewalk Replacement Program	\$31,222	\$180,000	\$300,000
Traffic Signal Upgrades	\$27,855	\$1,230,938	\$2,300,000
Bridge Maintenance Replacement Projects	\$0	\$20,000	\$0
City Landscaping Funds - Parks (BJ)	\$15,992	\$16,420	\$16,500
Snow Removal for Commuter Parking Lot	\$5,119	\$2,000	\$5,200
City Transportation Enhancement Funds	\$94,656	\$50,000	\$50,000
IRIS Transportaion (Ztrip)	\$0	\$56,000	\$170,000
Transfer to Eco/Devo Sales Tax Fund for SLP2	\$430,000	\$430,000	\$430,000
Transfer to Eco/Devo Sales Tax Fund for Kansas	\$193,560	\$193,560	\$196,500
City Landscaping Funds - Transfer to Parks	\$11,840	\$11,840	\$11,840
Transfer to Debt Service (South Liberty Interchange)	\$363,598	\$353,910	\$349,508
Transfer back to General Fund	\$303,010	\$303,010	\$303,010
TOTAL EXPENDITURES AND TRANSFERS	\$2,572,450	\$4,226,721	\$5,114,601
TOTAL REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENDITURES	\$869,307	-\$329,891	-\$1,357,171
TOTAL ENDING FUND BALANCE	\$3,663,623	\$3,333,731	\$1,976,560

Discussion

Committee Coordination

The 2024 Transportation Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee on November 16, 2023. That committee found the budget submittal consistent with voter intent.

2024 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 2024, sales tax total revenues are budgeted at \$3,657,190. Miscellaneous revenue is budgeted at \$250,000 for a reimbursement of funds through MARC for the Carbon reduction grant for sidewalks.

Total expenditures and transfers out are proposed to be \$5,114,601. The Transportation Sales Tax fund is projected to generate an ending fund balance of \$1,976,560 for 2024. This fund balance must be carried over into 2024 and be utilized for future debt service payments.

Capital Fund

The Capital Sales Tax Fund is the City's other fund comprising the Capital Improvement Program (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 monies received from Liberty Special Road District #5.

The following provides budgetary detail and discussion on the 2024 Capital Sales Tax Fund.

Capital Sales Tax Fund Comparative Table

	2022 Final	2023 Forecast	2024 Budget
Beginning Fund Balance	\$2,207,393	\$3,065,762	\$3,946,086
Revenues			
Capital Improvement Sales Tax	\$3,548,947	\$3,504,730	\$3,657,190
TIF Sales Tax Transfers	-\$229,057	-\$227,900	-\$238,760
Clay Co Road Fund - Current Formula - City Direct	\$205,320	\$238,523	\$271,315
Clay County - Sales Tax Distribution - City Direct	\$361,447	\$384,864	\$386,704
Interest	\$10,419	\$44,000	\$40,000
Unrealized Gains/Losses	-\$20,792	\$21,000	\$21,000
Miscellaneous Income	\$1,990	\$7,332	\$0
TOTAL REVENUES	\$3,878,275	\$3,972,549	\$4,137,449
Expenditures			
Capital Engineer Salary	\$48,398	\$50,450	\$53,390
Heath Savings Account	\$2,303	\$1,920	\$1,920
Social Security FICA	\$3,675	\$3,932	\$4,231
LAGERS Retirement Program	\$2,797	\$7,714	\$8,794
Workers Compensation	\$335	\$245	\$182
Health Insurance	\$17,293	\$18,470	\$19,392
Life Insurance	\$22	\$22	\$24
Dental Insurance	\$358	\$423	\$528
Vision Insurance	\$71	\$140	\$168
Disability Insurance	\$37	\$28	\$32
Neighborhood Parks	\$30,660	\$0	\$0
Radio Maintenance	\$9,784	\$9,000	\$9,000
Animal Control Capital Equipment	\$0	\$42,490	\$0
Bond Cost of Issuance	\$15,052	\$0	\$0
Public Works Capital Equipment	\$147,123	\$998,700	\$270,000
Computer Software	\$20,000	\$15,000	\$35,000
Public Works - Equipment Rental	\$14,933	\$10,000	\$5,000
Liability Insurance	\$1,324	\$1,365	\$1,470
Capital Project Design	\$0	\$0	\$650,000
Street Restoration - Base	\$1,166,145	\$1,200,000	\$1,600,000
Maintenance Projects- (Signal Light Maintenance)	\$32,080	\$50,000	\$50,000
Asphalt - Street Repairs	\$89,678	\$130,000	\$100,000
Gravel - Street Repairs	\$6,390	\$6,000	\$14,500
Street Signs	\$32,942	\$35,000	\$35,000
Storm water Maintenance	\$28,398	\$25,000	\$35,000
NPDES Expense	\$10,129	\$15,000	\$15,000
Capital Stormwater Improvement Program	\$349,113	\$338,000	\$450,000
Storm water Improvements	\$250	\$0	\$0
Public Works Capital Equipment - Lease Principal - Radios	\$7,479	\$0	\$0
Public Works Capital Equipment - Lease Interest - Radios	\$456	\$230	\$0
Debt Service Fees	\$455	\$440	\$0
Transfer in to the General Fund	\$303,010	\$303,010	\$303,010
Transfer to Debt Service	\$679,218	\$453,837	\$457,777
TOTAL EXPENDITURES AND TRANSFERS	\$3,019,906	\$3,716,416	\$4,119,418
TOTAL REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENDITURES	\$858,369	\$256,133	\$18,031
TOTAL ENDING FUND BALANCE	\$3,065,762	\$3,321,895	\$3,964,117

Discussion

Committee Coordination

The 2024 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.

2024 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 2024 resources for the Capital Sales Tax from all sources are budgeted at \$4,137,449. Capital Sales Tax revenues account for \$3,657,190 of the total. Combined County Road Levy and Road District revenues are estimated to be \$658,019.

Total proposed expenditures and transfers from all sources for 2024 are expected to be \$4,119,418. Of that amount, Pay-As-You Go expenditures, inclusive of street maintenance expenditures, amount to \$3,661,641. Debt Service amounts are budgeted at \$457,777.

Income favorable to expenditures will show a combined surplus of \$18,031. End of the year undesignated fund balance is projected to be \$3,514,326. 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 2024 Fire Sales Tax Fund.

Fire Sales Tax Fund Comparative Table

	2022 Final	2023 Forecast	2024 Budget
Beginning Fund Balance	\$5,102,775	\$5,484,191	\$4,848,692
Revenues			
Fire Sales Tax	\$1,756,997	\$1,752,370	\$1,828,600
Sales Tax Transfers	-\$114,529	-\$113,960	-\$119,380
Interest	\$18,803	\$54,000	\$49,000
Unrealized Gains/Losses	-\$23,111	\$23,000	\$23,000
GEMT	\$208,124	\$138,678	\$250,000
Miscellaneous Revenue (Hosp. Contract)	\$49,817	\$49,817	\$50,000
TOTAL REVENUES	\$1,896,102	\$1,903,905	\$2,081,220
Expenditures			
Salaries - EMS Chief	\$102,036	\$105,976	\$110,880
Health Savings Account	\$1,530	\$2,400	\$2,400
Social Security	\$7,684	\$8,142	\$8,666
LAGERS Retirement Program	\$24,804	\$31,243	\$32,285
Workers Compensation	\$452	\$438	\$7,445
Health Insurance	\$19,068	\$19,536	\$20,514
Life Insurance	\$27	\$28	\$30
Dental Insurance	\$624	\$624	\$660
Vision Insurance	\$144	\$144	\$156
Disability Insurance	\$46	\$38	\$40
Financial Fees (GEMT)	\$0	\$80,146	\$80,149
Liability	\$857	\$1,705	\$1,830
Building Maintenance	\$0	\$5,939	\$15,000
Minor Equipment	\$16,443	\$115,002	\$165,000
Construction Lease Principal 2014	\$73,000	\$74,000	\$0
Lease Principal 2014 Pumpers	\$231,000	\$236,000	\$0
Construction Lease Interest 2014	\$2,954	\$1,487	\$0
Lease Interest 2014 Pumpers	\$9,386	\$4,744	\$0
Debt Service Fees	\$259	\$318	\$0
Vehicles - Other	\$73,331	\$85,000	\$0
Capital Equipment	\$0	\$450,000	\$520,000
Computer Equipment	\$2,655	\$6,000	\$5,500
Construction	\$20,000	\$750,000	\$50,000
Transfer to Debt Service	\$613,385	\$245,495	\$244,786
General Fund Transfer	\$315,000	\$315,000	\$315,000
TOTAL EXPENDITURES AND TRANSFERS	\$1,514,685	\$2,539,405	\$1,580,341
TOTAL REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENDITURES	\$381,416	-\$635,500	\$500,879
TOTAL ENDING FUND BALANCE	\$4,427,667	\$4,450,282	\$4,427,231

Discussion

Committee Coordination The 2024 Fire Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee on November 16, 2023. That committee found said submittal consistent with voter intent.

2024 – 2029 CIP Expenditures \$10.5M – Total Expenses

- \$0.98M – 2017 Fire Station construction projects and ambulance debt service – 2027 Payoff
- \$1.21M – Future Ambulance debt service
- \$2.52M – Future Pumper and Ladder Truck debt service
- \$1.18M – Salary and Benefits (2019 New Position from GEMT funds)
- \$0.48M – GEMT payment
- \$1.73M – Equipment and vehicles – Pay-as-You-Go
- \$0.50M – Building construction and maintenance
- \$1.89M – Transfer to the General Fund – Continuation of salary support

Financial The 2024 budget represents the continuation of the process where the majority of sales tax revenues are retained in the Fire Sales Tax Fund. The 2024 Fire Sales Tax revenue budget is budgeted at \$2,081,220 and is comprised of \$1,828,600 in sales tax revenues and \$300,000 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 five years. The revenue received from the GEMT program funds the EMS Chief Salary and Benefits.

Comparing revenues to expenditures, you will find a favorable surplus balance of \$500,879. The 2024 anticipated undesignated fund balance is \$1,520,210. 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 2024 Parks Sales Tax Fund Pay-As-You Go sub-fund.

Park Sales Tax Fund Comparative Table

	2022 Final	2023 Forecast	2024 Budget
Beginning Fund Balance	\$1,369,809	\$1,550,353	\$1,578,357
Revenues			
Sales Tax	\$1,756,997	\$1,752,370	\$1,828,600
Sales Tax Transfers	-\$114,529	-\$113,960	-\$119,380
Interest	\$10,701	\$20,000	\$18,000
Unrealized Gains/Losses FMV	-\$14,741	\$9,000	\$9,000
TOTAL REVENUES	\$1,638,429	\$1,667,410	\$1,736,220
Expenditures			
2015 Special Obligation Bond Principal	\$90,000	\$85,000	\$85,000
2015 Special Obligation Bond Interest	\$23,444	\$21,641	\$19,728
City Park Improvements	\$4,531	\$0	\$0
Neighborhood Parks	\$5,513	\$0	\$0
Project: new Ruth Moore shelter roof	\$0	\$0	\$20,000
Project: new Westboro restroom	\$0	\$0	\$100,000
Building Improvements	\$0	\$198,490	\$60,000
Project: Bennett Park Tennis Resurfacing	\$7,877	\$0	\$0
Park Fund Transfer - Parks	\$287,627	\$369,845	\$452,815
Park Fund Transfer - Community Center	\$292,804	\$378,984	\$447,753
Park Fund Transfer -Sports Complex	\$650,019	\$432,903	\$468,958
Vehicles	\$52,176	\$117,899	\$70,000
Project: Trail design and Costing	\$8,626	\$0	\$0
2018 Special Obligation Bond Principal	\$19,260	\$19,615	\$19,615
2018 Special Obligation Bond Interest	\$16,001	\$15,029	\$14,048
Debt Service Fees	\$8	\$0	\$0
TOTAL EXPENDITURES AND TRANSFERS	\$1,457,885	\$1,639,406	\$1,757,917
TOTAL REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENDITURES	\$180,543	\$28,004	-\$21,697
TOTAL ENDING FUND BALANCE	\$1,550,353	\$1,578,357	\$1,556,659
Add: Park Developer and Tree Fund Balance to Total Ending Fund Balance	\$103,370	\$108,963	\$108,963
TOTAL PARKS CAPITAL FUND PER AUDIT	\$1,653,723	\$1,687,320	\$1,665,622

Discussion

Committee Coordination

The 2024 Parks Sales Tax Budget was reviewed by the Citizens Sales Tax Oversight Committee on November 16, 2023. That committee found said submittal consistent with voter intent. This budget was also reviewed and recommended by the Liberty Park Board.

2024 – 2029 CIP Expenditures

\$10.8M – Total Expense

- \$0.52M – 2015 Special Obligation Bonds
- \$0.21M – 2018 Special Obligation Bonds

- \$1.50M – Capital Purchases/Building Improvement/Parks Improvements
- \$8.53M – Sales Tax Transfer

Financial

The 2024 Parks Sales Tax Revenue budget is established at \$1,736,220, of which all is anticipated to come from sales tax revenues.

2024 budgeted expenditures and transfers total \$1,757,917. Funds in the amount of \$1,369,526 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 \$104,728 and 2018 Special Obligation Bond debt service payments in the amount of \$33,663. The transfer from Parks Sales Tax to the Parks Fund is expected to increase by \$187,794 when compared to the 2023 Forecast.

Projected income is unfavorable to expenditures in the amount of (\$21,697). Year-end fund balance is projected to be \$1,556,659.

Economic Development Sales Tax Fund

Discussion

The Economic Development Sales Tax is authorized under Section 67.1305, RSMo, provides that any incorporated city may impose an economic development sales tax on all retail sales which are subject to a sales tax under chapter 144. The tax cannot be more than one-half of one percent and shall not become effective until the voters have approved it. The tax cannot be used to support retail development except for the redevelopment of downtown areas and historic districts. The tax must solely be used for projects related to long-term economic development.

It is proposed that the Economic Development Tax be established at three-eighths of one percent (0.375%), be dedicated to funding the construction of South Liberty Parkway Phase 2 and making the entire South Liberty Parkway development read, providing funding for the rehabilitation of Downtown infrastructure and other economic development related improvements and be used, subject to funding availability, for other economic development activities.

Committee Coordination

The 2024 Economic Sales Tax Budget was reviewed by the Liberty Economic Development Sales Tax Board on December 7, 2023. That board found said submittal consistent with voter intent.

Economic Development Sales Tax Fund Comparative Table

	2022 Final	2023 Forecast	2024 Budget
Beginning Fund Balance	\$3,868,618	\$4,449,898	\$4,736,616
Revenues			
Sales Taxes	\$2,635,112	\$2,628,550	\$2,742,890
Interest Earnings Other	\$26,790	\$72,000	\$64,000
Unrealized Gains/Losses FMV	-\$40,605	\$34,000	\$34,000
Misc Income	\$157	\$0	\$0
Transfer In From The Transportation Sales Tax Fund - Kansas	\$193,560	\$193,560	\$196,500
Transfer In From The Transportation Sales Tax Fund - SLP	\$430,000	\$430,000	\$430,000
TOTAL REVENUES	\$3,245,014	\$3,358,110	\$3,467,390
Expenditures			
LEDC (Partnership-Community Growth)	\$75,000	\$75,000	\$77,250
Health Savings Account	\$1,392	\$1,200	\$1,200
Social Security	\$0	\$46	\$92
Health Insurance	\$7,740	\$8,424	\$8,844
Life Insurance	\$27	\$28	\$30
Dental Insurance	\$432	\$432	\$456
Vision Insurance	\$84	\$84	\$90
Other Eco/Devo Fees	\$9	\$0	\$0
Misc. Expense	\$500	\$5,500	\$5,000
Salary	\$108,856	\$111,886	\$118,404
Health Savings Account	\$1,614	\$2,400	\$2,400
Social Security	\$7,731	\$8,292	\$9,242
Lagers	\$12,017	\$16,994	\$19,208
Workers Comp	\$243	\$241	\$214
Health Insurance	\$22,536	\$23,088	\$24,240
Life Insurance	\$27	\$28	\$30
Dental Insurance	\$624	\$624	\$660
Vision Insurance	\$204	\$144	\$90
Disability Insurance	\$46	\$38	\$40
Other Eco/Devo Fees	\$54,332	\$70,000	\$70,000
Construction Contract	\$0	\$400,000	\$300,000
Comp Plan	\$63,464	\$36,536	\$0
Liability Insurance	\$1,751	\$1,482	\$1,350
Transfer Out to GO Debt Service	\$873,950	\$878,216	\$876,863
Transfer Out to SO Debt Service	\$1,430,520	\$1,430,709	\$1,430,548
TOTAL EXPENDITURES AND TRANSFERS	\$2,663,734	\$3,071,392	\$2,946,250
TOTAL REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENDITURES	\$581,280	\$286,718	\$521,140
TOTAL ENDING FUND BALANCE	\$4,449,898	\$4,736,616	\$5,257,756

Financial

Any city imposing the tax shall establish an economic development tax board. The board established by the city shall consist of at least five members, but may be increased to nine members. The Economic Development Board will consider economic development plans/projects and is required to hold public hearings on those plans/projects. The Board recommends plans/projects to the City Council, who has final approval authority.

State law allows this tax to be immune from TIF capture and provides for mechanisms to repeal the tax via voter approval of Council action to repeal and/or voter petitions to repeal.

Sales Tax revenues are anticipated to be \$2,742,890 in 2024. The sales tax revenues will be used to pay bond debt and City economic development expenses. Supplementing sales tax revenues will be a \$626,500 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 2024 is \$3,467,390.

Support for both internal (the Economic Development Manager's Office) and external (Liberty Economic Development Corporation) will be paid from this budget source in 2024 and beyond. Total economic

development support expenditures and transfers are budgeted at \$2,946,250 in 2024.

The 2024 ending undesignated fund balance is projected to be \$2,449,698. This fund balance can be used for additional economic development support.

Transient Guest Tax Fund

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.

Transient Guest Tax Fund Comparative Table

	2022 Final	2023 Forecast	2024 Budget
Beginning Fund Balance	\$466,234	\$589,534	\$552,617
Revenues			
Transient Guest Tax	\$597,929	\$565,000	\$600,000
Misc. Revenue	\$2,110	\$22,000	\$600
Interest	\$3,883	\$11,000	\$10,000
Unrealized Gains/Losses FMV	-\$5,352	\$5,000	\$5,000
TOTAL REVENUES	\$598,570	\$603,000	\$615,600
Expenditures			
Contract Services (HDL)	\$45,000	\$130,000	\$55,000
4th of July Celebration - Activities	\$0	\$0	\$0
Total Festival Costs	\$66,100	\$121,007	\$127,000
Total Hometown Holidays	\$4,671	\$8,000	\$8,000
Total Wayfinding	\$207,660	\$74,100	\$254,100
Total Art Funding	\$53,739	\$94,510	\$150,200
Festivals/Events Promotional	\$33,520	\$116,000	\$74,500
Total Public Information	\$62,581	\$94,300	\$76,700
Administration of Revenue	\$2,000	\$2,000	\$2,000
TOTAL EXPENDITURES AND TRANSFERS	\$475,270	\$639,917	\$839,870
TOTAL REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENDITURES	\$123,300	-\$36,917	-\$224,270
TOTAL ENDING FUND BALANCE	\$589,534	\$552,617	\$328,347

Financial

The Transient Guest Tax did not become effective until April 1, 2015. In 2024, the tax is expected to generate \$615,600 in revenues. Expenditures are anticipated to be \$839,870, reflecting programmed tourism expenditures and an increase in the HDLI Contract. The ending fund balance is forecasted to be \$328,347.

Enterprise Funds and Other Budgets

Budget Message - 2024

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 2024 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.

Water Fund Comparative Table

	2022 Final	2023 Forecast	2024 Budget
User Fee Income	\$6,328,739	\$6,639,500	\$6,939,000
Interest Expense	-\$9,599	\$108,100	\$100,000
Other Income	\$22,468	\$14,402	\$2,300
Capital Contributions - Non Cash	\$551,139	\$0	\$0
TOTAL	\$6,892,748	\$6,762,002	\$7,041,300
Total Expense	\$9,457,895	\$9,076,992	\$8,612,835
Less: Interest Expense	\$82,210	\$55,067	\$51,772
Less: Depreciation/Amortization	\$1,554,614	\$1,500,000	\$1,568,000
Less: Capital	\$1,758,727	\$1,754,603	\$588,073
OPERATING EXPENSE	\$6,062,344	\$5,767,322	\$6,404,990
OPERATING INCOME FOR RATIO CALCULATION	\$279,265	\$994,680	\$636,310
Interest	\$82,210	\$55,067	\$51,772
Bond Principal	\$67,090	\$125,335	\$121,422
TOTAL DEBT	\$149,300	\$180,402	\$173,194

Water Capital Fund Comparative Table

	2022 Final	2023 Forecast	2024 Budget
Beginning Cash Balance	\$746,443	\$1,905,204	\$749,927
Revenues			
State/Local ARPA Grant	\$0	\$0	\$1,835,000
Interest	\$9,834	\$30,000	\$27,000
Unrealized Gains/Losses	-\$15,480	\$15,000	\$15,000
Transfers In from Water Operating	\$1,673,514	\$1,754,603	\$588,073
Infrastructure Fee Transfer	\$85,212	\$0	\$0
TOTAL REVENUES	\$1,753,080	\$1,799,603	\$2,465,073
Expenditures			
Vehicles	\$19,447	\$75,000	\$325,000
Capital Equipment	\$33,054	\$257,573	\$0
Computer Software	\$16,592	\$29,857	\$35,000
Engineering Design	\$0	\$20,000	\$250,000
Construction Contract	\$202,371	\$500,000	\$1,750,000
Vehicles	\$32,423	\$55,000	\$55,000
Capital Equipment	\$18,772	\$0	\$0
Engineering Design	\$139,129	\$160,000	\$200,000
Construction Contract	\$132,531	\$1,857,450	\$600,000
TOTAL EXPENSES	\$594,319	\$2,954,880	\$3,215,000
CAPITAL FUND INCOME/(LOSS)	\$1,158,761	-\$1,155,277	-\$749,927
ENDING CASH BALANCE	\$1,905,204	\$749,927	\$0

Wastewater Fund Comparative Table

	2022 Final	2023 Forecast	2024 Budget
User Income	\$12,304,788	\$12,532,683	\$12,724,400
Interest Earnings	\$30,459	\$482,578	\$454,790
Interest Earning-Capital Fund	-\$1,926	\$45,000	\$40,000
Other Income	-\$154	\$0	\$0
TOTAL	\$12,333,167	\$13,060,261	\$13,219,190
Total Expense	\$8,317,540	\$14,536,773	\$12,033,520
Less: Interest Expense	\$1,086,040	\$1,020,318	\$938,730
Less: Depreciation/Amortization	\$2,608,423	\$2,500,000	\$2,575,000
Less: Capital	\$0	\$5,653,176	\$2,845,871
OPERATING EXPENSE	\$4,623,077	\$5,363,279	\$5,673,918
OPERATING INCOME FOR RATIO CALCULATION	\$7,710,090	\$7,696,982	\$7,545,272
Interest	\$1,086,040	\$1,020,318	\$938,730
Bond Principal	\$3,241,302	\$4,819,468	\$4,946,700
TOTAL DEBT	\$4,327,342	\$5,839,786	\$5,885,430
BOND RATIO	178%	132%	128%

Wastewater Capital Fund Comparative Table

	2022 Final	2023 Forecast	2024 Budget
Beginning Cash	\$2,787,333	\$2,412,452	\$894,129
Revenues			
Interest	\$15,971	\$45,000	\$40,000
Unrealized Gains/Losses	-\$17,897	\$20,000	\$20,000
Transfers In	\$0	\$5,653,176	\$2,845,871
TOTAL REVENUES	-\$1,926	\$5,718,176	\$2,905,871
Expenditures			
Vehicles	\$34,501	\$292,500	\$325,000
Capital Equipment	\$0	\$30,000	\$0
Computer Software	\$16,592	\$43,811	\$40,000
Engineering Design	\$197,520	\$575,872	\$350,000
Construction Contract	\$46,762	\$1,500,000	\$2,500,000
Capital Equipment	\$34,750	\$0	\$35,000
HDR Study - Plant Replacement Esrow	\$42,830	\$1,366,000	\$425,000
Construction Contract	\$0	\$3,298,317	\$0
Engineering Design	\$0	\$130,000	\$125,000
TOTAL CAPITAL EXPENDITURES	\$372,955	\$7,236,500	\$3,800,000
CAPITAL FUND INCOME/(LOSS)	-\$374,881	-\$1,518,324	-\$894,129
ENDING CASH BALANCE	\$2,412,452	\$894,129	\$0

Solid Waste Fund Comparative Table

	2022 Final	2023 Forecast	2024 Budget
Beginning Fund Balance	\$145,503	\$143,062	\$119,614
Revenues			
Refuse Collection Fees	\$1,997,660	\$2,089,300	\$2,140,000
Interest Earnings	\$826	\$1,900	\$2,000
Unrealized Gain/(Loss)	\$0	\$200	\$200
Misc Services	\$3,921	\$0	\$0
TOTAL REVENUES	\$2,002,407	\$2,091,400	\$2,142,200
Expenditures			
Regular Salaries	\$33,708	\$30,765	\$32,102
Opt Out Ins	\$454	\$38	\$0
Overtime	\$0	\$2	\$0
Health Savings Account	\$627	\$900	\$900
FICA	\$2,611	\$2,386	\$2,525
Lagers	\$3,339	\$4,726	\$5,247
Worker's Comp	\$105	\$96	\$58
Health Insurance	\$5,809	\$7,478	\$7,852
Life Insurance	\$15	\$14	\$15
Dental Insurance	\$246	\$286	\$303
Vision Insurance-VSP	\$59	\$68	\$77
Disability Ins	\$19	\$18	\$20
Outside Printing	\$651	\$500	\$500
Legal Fees	\$0	\$400	\$400
Financial Services	\$20,151	\$20,000	\$20,000
Misc Fees	\$254	\$250	\$300
Mobile Phones	\$0	\$500	\$500
Software Maintenance	\$0	\$500	\$500
Casualty Insurance	\$811	\$726	\$660
Uncollectible Accounts	\$302	\$2,600	\$6,000
Deposit Interest Expense	\$3,921	\$0	\$0
Postage	\$71	\$80	\$80
Pension Expenses	-\$2,812	\$1,500	\$1,500
Sanitation Collection Fees	\$1,899,212	\$1,998,100	\$2,078,000
Hazardous Waste Program	\$32,882	\$33,415	\$35,000
Miscellaneous Fees	\$2,412	\$9,500	\$9,500
TOTAL EXPENSES	\$2,004,847	\$2,114,848	\$2,202,039
TOTAL REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENDITURES	-\$2,441	-\$23,448	-\$59,839
TOTAL ENDING FUND BALANCE	\$143,062	\$119,614	\$59,775

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

Based on the above list of action items and the 2024 financial requirements, the Budget Committee recommended to the City Council the following rate adjustments to be effective in April of 2024:

Bottom-line Impact – a 2.61% increase costing \$3.22 per month for the average utility customer

Individual average customer elements

Water – 4.00% increase, representing an additional \$1.49 per month

Wastewater – 2.00% increase, representing an additional \$1.32 per month

Solid Waste – 2.00% increase, representing an additional of \$0.40 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 2024 are lower than the Sewer Treatment Plant rates that were discussed with the community at the time of the Sewer Bond election.

The recommended 2024 user rate structure effective April 2024 will be as follows:

2024 User Rate Recommendations

	2023	2024
Water	4%	4%
Monthly Customer Charge	\$8.32	\$8.65
Volume Charges		
Minimum - under 1001 gals	\$3.49	\$3.63
First 1,001 to 2,000 gals	\$7.50	\$7.80
Next 18,000 gals	\$6.16	\$6.41
Next 80,000 gals	\$5.57	\$5.79
Over 100,000 gals	\$4.36	\$4.53
Wastewater	2%	2%
Monthly Customer Charge	\$9.16	\$9.34
Volume Charges		
First 1,000 gals	\$7.79	\$7.95
Over 1,000 gals	\$16.95	\$17.29
Sanitation	4%	2%
Per Household	\$19.79	\$20.19
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 2024 budget.

Vicki L McClure
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

Combined TIF Projects - Bonds - Fiscal Year 2024

	2022 Actual	2023 Forecast	2024 Budget
Beginning Fund Balance	\$1,544,957	\$1,574,440	\$1,619,035
Revenues			
Real Estate Tax-City PILOTS	\$26,655	\$28,917	\$33,975
City Sales Tax	\$155,825	\$153,173	\$161,783
Delinquent Charges	\$0	\$0	\$0
TIF Tax - County PILOTS	\$605,007	\$227,354	\$268,519
TIF Sales Tax - County	\$60,961	\$53,611	\$56,621
CID Sales Tax	\$432,435	\$158,563	\$165,300
Interest Earnings	\$12,230	\$43,952	\$45,000
Zoological Sales Tax	\$11,830	\$9,900	\$10,330
Reimbursed Expense	\$0	\$0	\$0
Miscellaneous Income	\$0	\$56	\$0
Bond Proceeds	\$0	\$0	\$0
Transfer In	\$0	\$0	\$0
TOTAL REVENUES	\$1,304,944	\$675,526	\$741,528
Expenditures			
Reimbursable Fees	\$201,476	\$0	\$0
Bond Principal	\$295,000	\$305,000	\$335,000
Bond Interest	\$246,544	\$226,463	\$205,369
Miscellaneous	\$383,468	\$3,581	\$4,840
Administrative Fee	\$148,974	\$2,178	\$2,302
Debt Service Fee	\$0	\$3,710	\$3,710
Cost of Issuance	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,275,461	\$630,931	\$581,220
TOTAL REVENUE OVER/(UNDER) EXPENSE	\$29,483	\$44,595	\$160,308
Restricted Cash - Bond Pymt	\$356	\$356	\$356
Restricted Cash - Redemption	\$3,985	\$3,945	\$3,985
Restricted Cash - EATS	\$75,858	\$0	\$0
Restricted DSR - Bond Proceeds	\$575,750	\$575,000	\$575,000
Restricted DSR - Bus Inter	\$174,171	\$174,200	\$174,000
Restricted Cash - CID	\$5,027	\$0	\$0
Restricted Cash - Surplus	\$346,933	\$350,000	\$381,000
Restricted Fund For Debt Service Held by City	\$392,360	\$515,533	\$645,001
TOTAL ENDING FUND BALANCE	\$1,574,440	\$1,619,035	\$1,779,343

Pay as You Go TIF - Fiscal Year 2024

	2022 Actual	2023 Forecast	2024 Budget
Beginning Fund Balance	\$593,147	\$111,070	\$111,070
Revenues			
Real Estate Tax	\$49,287	\$54,228	\$66,804
Delinquent	\$0	\$0	\$0
TIF Sales Tax - City	\$216,698	\$209,003	\$218,793
TIF Tax - County/School/Hosp	\$840,618	\$426,353	\$527,981
TIF Sales Tax - County	\$81,008	\$73,151	\$76,571
CID Sales Tax	\$195,520	\$177,903	\$185,644
Zoological Sales Tax	\$14,249	\$11,240	\$11,720
TOTAL REVENUES	\$1,397,380	\$951,878	\$1,087,513
Expenditures			
Administrative Fees	\$2,246	\$2,428	\$2,302
TIF Reimbursable Fees	\$237	\$0	\$0
Miscellaneous Fees	\$425,529	\$7,689	\$9,517
Developer Reimbursements	\$1,451,445	\$941,761	\$1,075,695
Interfund Transfers	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,879,457	\$951,878	\$1,087,513
TOTAL REVENUE OVER/(UNDER) EXPENSE	-\$482,077	\$0	-\$1
TOTAL ENDING FUND BALANCE	\$111,070	\$111,070	\$111,069

Liberty Commons TIF Project - Fiscal Year 2024

	2022 Actual	2023 Forecast	2024 Budget
Beginning Fund Balance	\$7,001,131	\$7,897,648	\$8,154,269
Revenues			
Real Estate Tax	\$114,756	\$128,251	\$135,256
Delinquent Taxes	\$3,664	\$5,597	\$0
Hotel Rebate	\$36,896	\$39,600	\$41,320
TIF Sales Tax - City	\$778,760	\$777,830	\$810,970
Real Estate Tax - County/School/Hosp	\$1,001,364	\$1,008,335	\$1,068,989
TIF Sales Tax - County	\$353,144	\$272,240	\$283,840
CID Sales Tax	\$821,865	\$1,157,552	\$1,184,052
Zoological Sales Tax	\$54,528	\$38,890	\$40,550
TDD Sales Tax	\$514,487	\$550,260	\$572,020
Interest Earnings-Reserve	\$51,436	\$200,000	\$200,000
Transfers In - Special Allocation Funds	\$1,599,570	\$0	\$0
TOTAL REVENUES	\$5,330,470	\$4,178,555	\$4,336,997
Expenditures			
Administrative Fees	\$2,371	\$2,553	\$2,302
TIF Reimbursable Fees	\$1,407	\$0	\$0
Miscellaneous Fees	\$18,377	\$17,814	\$19,268
Bond Principal - A Bond	\$520,000	\$565,000	\$625,000
Bond Interest - A Bond(1)	\$1,742,056	\$1,715,406	\$1,670,434
Bond Interest - B Bond	\$555,000	\$1,617,450	\$1,800,000
Debt Service Fees	\$5,599	\$3,710	\$3,710
Transfers Out - Special Allocation Funds	\$1,589,142	\$0	\$0
TOTAL EXPENDITURES	\$4,433,953	\$3,921,934	\$4,120,714
TOTAL REVENUE OVER/(UNDER) EXPENSE	\$896,517	\$256,621	\$216,282
Restricted Cash - Project Fund	\$5	\$5	\$5
Restricted Cash - Hotel Tax	\$6,798	\$10,308	\$0
Restricted Cash - Bond Pymt	\$2,945	\$7,671	\$7,731
Restricted Cash - Pilots	\$0	\$130,631	\$0
Restricted Cash - EATS	\$257,652	\$407,158	\$0
Restricted DSR - Bond Proceeds	\$2,758,320	\$2,724,453	\$2,725,874
Restricted DSR - Bus Inter	\$3,398,114	\$3,123,440	\$3,124,284
Restricted Cash - CID Revenues	\$46,430	\$63,571	\$0
Restricted Cash - Special Assessment CID	\$62,905	\$128,920	\$0
Restricted Cash - TDD Revenues	\$37,708	\$61,645	\$0
Restricted Cash - Project Fund	\$7	\$7	\$7
Restricted Cash - DS Bond Payment	\$323,969	\$11,778	
Restricted Fund For Debt Service Held by City	\$1,002,795	\$1,484,683	\$2,512,651
TOTAL ENDING FUND BALANCE	\$7,897,648	\$8,154,269	\$8,370,552

Frank Hughes Memorial Library Trust Fund - Fiscal Year 2024

	2022 Final	2023 Forecast	2024 Budget
Beginning Fund Balance	\$30,186	\$29,862	\$29,862
Revenues			
Interest Earnings	\$247	\$600	\$600
Unrealized Gains/Losses	-\$304	\$275	\$300
TOTAL REVENUES	-\$57	\$875	\$900
Expenditures			
Interfund Transfer-Parks	\$267	\$875	\$900
TOTAL EXPENDITURES	\$267	\$875	\$900
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	-\$324	\$0	\$0
TOTAL ENDING FUND BALANCE	\$29,862	\$29,862	\$29,862

Cemetery Maintenance Fund - Fiscal Year 2024

	2022 Final	2023 Forecast	2024 Budget
Beginning Fund Balance	\$63,494	\$68,658	\$101,752
Revenues			
Charges for Services-Burial Permits	\$26,700	\$29,000	\$29,000
Charges for Services-Engraving Services	\$640	\$1,000	\$1,000
Interest Earnings	\$440	\$20,000	\$25,000
Unrealized Gains/Losses FMV	-\$486	\$700	\$700
Misc-Contributions for Maintenance	\$0	\$0	\$0
Sale of Lots	\$18,243	\$18,500	\$18,500
Misc-Sale of Columbarium Niche	\$1,800	\$7,200	\$3,600
Miscellaneous Income	\$0	\$0	\$60,000
Misc-Contributions from Trust Funds	\$3,825	\$21,894	\$14,800
Transfers In from General Fund	\$92,750	\$60,000	\$60,000
TOTAL REVENUES	\$143,912	\$158,294	\$212,600
Expenditures			
Supplies- Cemetery Work Days	\$128	\$500	\$500
Supplies-VFW	\$373	\$600	\$4,800
Supplies-Misc Supplies	\$308	\$1,000	\$1,000
Engraving Fees	\$710	\$800	\$800
Fees-Contract Labor-Open/Close	\$11,300	\$12,000	\$12,000
Utilities-Electric	\$307	\$300	\$500
Vehicle Fuel	\$61	\$2,000	\$2,000
Maintenance-Grounds/Landscaping	\$7,195	\$14,900	\$7,000
Maintenance-Mowing Contract	\$45,098	\$56,000	\$56,000
Maintenance-Headstone	\$25,096	\$30,000	\$20,000
Vehicle Maintenance	\$0	\$0	\$1,500
Minor Equipment	\$399	\$2,000	\$1,000
Equipment Rental - Cemetery	\$0	\$1,000	\$1,000
Clothing Expenses	\$0	\$600	\$600
Miscellaneous Expense	\$0	\$3,500	\$3,500
Columbarium Construction Project	\$0	\$0	\$80,000
Transfers out to Park Fund for Labor	\$47,750	\$0	\$0
TOTAL EXPENDITURE	\$138,748	\$125,200	\$192,200
TOTAL REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENDITURES	\$5,164	\$33,094	\$20,400
Columbarium Reserve	\$15,919	\$21,319	\$0
Undesignated Fund Balance	\$52,739	\$80,433	\$122,152
TOTAL ENDING FUND BALANCE	\$68,658	\$101,752	\$122,152

Mt. Memorial Cemetery Trust - Fiscal Year 2024

	2022 Final	2023 Forecast	2024 Budget
Beginning Fund Balance	\$33,905	\$33,543	\$79
Revenues			
Interest Earnings	\$275	\$0	\$0
Unrealized Gains/Losses	-\$342	\$0	\$0
TOTAL REVENUES	-\$67	\$0	\$0
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$295	\$0	\$0
Transfer Out - Fund Balance	\$0	\$33,465	\$0
TOTAL EXPENDITURES	\$295	\$33,465	\$0
TOTAL REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENDITURES	-\$362	-\$33,465	\$0
ENDING FUND BALANCE	\$33,543	\$79	\$79

Fairview Cemetery Trust - Fiscal Year 2024

	2022 Final	2023 Forecast	2024 Budget
Beginning Fund Balance	\$399,604	\$401,372	\$465,210
Revenues			
Interest Earnings	\$3,280	\$9,894	\$14,800
Unrealized Gains/Losses	-\$4,063	\$12,000	\$0
Contributions	\$0	\$23,914	\$0
Sale of Lots	\$6,081	\$6,500	\$6,200
Transfer In	\$0	\$33,424	\$0
TOTAL REVENUES	\$5,298	\$85,732	\$21,000
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$3,530	\$21,894	\$14,800
TOTAL EXPENDITURES	\$3,530	\$21,894	\$14,800
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	\$1,768	\$63,838	\$6,200
TOTAL ENDING FUND BALANCE	\$401,372	\$465,210	\$471,410

Police Training Fund - Fiscal Year 2024

	2022 Final	2023 Forecast	2024 Budget
Beginning Fund Balance	\$37,763	\$46,997	\$46,997
Revenues			
Interest Earnings	\$253	\$700	\$630
Unrealized Gains/Losses FMV	-\$348	\$300	\$300
Police Training	\$3,789	\$5,000	\$5,000
Arrest Costs Recoupment	\$1,842	\$3,500	\$3,500
Post Training Funds	\$868	\$1,000	\$1,000
Reimbursed Expense	\$4,483		\$0
TOTAL REVENUES	\$10,886	\$10,500	\$10,430
Expenditures			
Police Training Travel	\$403	\$4,500	\$4,500
Police Registration Fees	\$1,249	\$6,000	\$6,000
TOTAL EXPENDITURES	\$1,652	\$10,500	\$10,500
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	\$9,234	\$0	-\$70
TOTAL ENDING FUND BALANCE	\$46,997	\$46,997	\$46,927

Police Inmate Security Fund - Fiscal Year 2024

	2022 Final	2023 Forecast	2024 Budget
Beginning Fund Balance	\$19,306	\$21,615	\$21,790
Revenues			
Interest Earnings	\$172	\$475	\$425
Unrealized Gains/Losses FMV	-\$219	\$200	\$200
Inmate Maintenance Fee	\$3,798	\$5,000	\$5,000
TOTAL REVENUES	\$3,751	\$5,675	\$5,625
Expenditures			
Biometric Supplies	\$1,441	\$4,000	\$4,000
Minor Equipment	\$0	\$1,500	\$1,500
TOTAL EXPENDITURES	\$1,441	\$5,500	\$5,500
TOTAL REVENUES OVER/(UNDER) EXPENDITURES	\$2,310	\$175	\$125
TOTAL ENDING FUND BALANCE	\$21,615	\$21,790	\$21,915

Revenue Details

2024 Budget

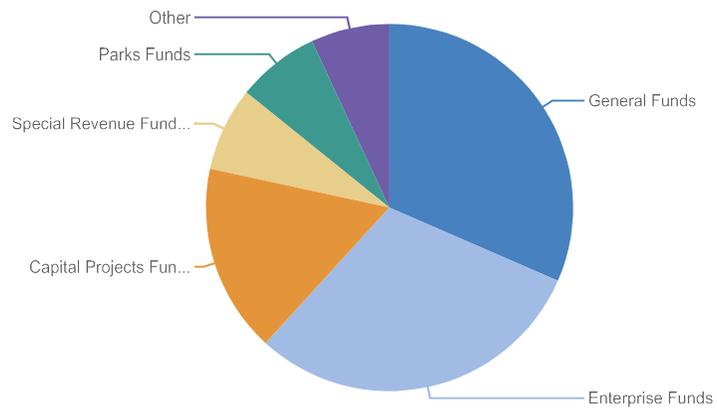
Recap of Revenue by Fund - Fiscal Year 2024

Recap of Revenue

	2023 Forecast	2023 Actual	2024 Budget
General Funds	\$27,277,243	\$28,965,277	\$28,851,302
Enterprise Funds			
Wastewater Operating Fund	\$12,522,655	\$13,861,304	\$13,179,190
Water Operating Fund	\$6,260,837	\$7,733,204	\$7,014,300
Wastewater Capital Fund	\$1,971,196	\$2,061,971	\$2,905,871
Solid Waste Fund	\$2,073,500	\$2,094,019	\$2,142,200
Water Capital Fund	\$2,709,605	\$1,121,441	\$2,465,073
ENTERPRISE FUNDS TOTAL	\$25,537,793	\$26,871,940	\$27,706,634
Capital Projects Funds			
Capital Sales Tax Fund	\$4,204,800	\$4,136,838	\$4,137,979
Transportation Sales Tax Fund	\$3,850,910	\$4,015,575	\$3,757,430
Economic Development Fund	\$3,500,960	\$3,463,056	\$3,467,390
Fire Sales Tax Fund	\$2,087,977	\$1,999,493	\$2,081,220
Park Sales Tax Fund	\$1,787,760	\$1,743,706	\$1,736,220
Cable System Fund	\$20	\$204	\$0
CAPITAL PROJECTS FUNDS TOTAL	\$15,432,427	\$15,358,873	\$15,180,239
Special Revenue Funds			
PUBLIC SAFETY SALES TAX FUND	\$6,967,270	\$9,217,978	\$5,907,663
Transient Guest Tax Fund	\$566,800	\$651,176	\$615,600
Cemetery Maintenance Fund	\$71,290	\$123,821	\$212,600
Fairview Cemetery Trust Fund	\$7,400	\$99,170	\$21,000
Police Training Fund	\$6,352	\$11,462	\$10,430
Inmate Security Fund	\$3,532	\$5,828	\$5,625
Frank Hughes Memorial Trust	\$140	\$1,171	\$900
Mt Memorial Cemetery Trust	\$140	\$175	\$0
SPECIAL REVENUE FUNDS TOTAL	\$7,622,924	\$10,110,781	\$6,773,818
TIF Funds	\$6,198,681	\$7,942,753	\$6,353,558
Parks Funds			
Community Center Fund	\$2,467,556	\$2,440,963	\$2,603,679
Parks Fund	\$2,012,101	\$1,845,022	\$2,039,878
Sports Complex Fund	\$1,960,733	\$1,894,195	\$2,021,437
PARKS FUNDS TOTAL	\$6,440,390	\$6,180,181	\$6,664,994
Fixed Assets	\$0	\$2,676,478	\$0
Historical	\$0	\$1,017,595	\$0
TOTAL	\$88,509,458	\$99,123,878	\$91,530,545

Recap of Revenue by Fund

Data Updated Mar 18, 2024,
10:35 AM



\$91,530,545.00
Revenues in 2024

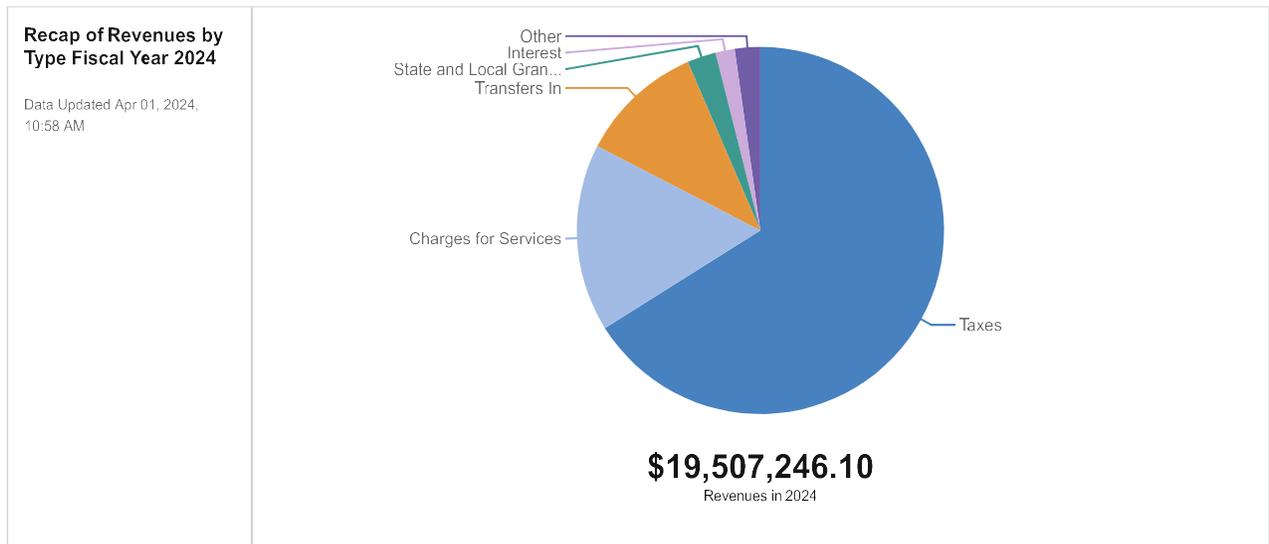
2024 Budgeted Revenues by Fund:

- **General Fund:** \$28,851,302
- **Enterprise Funds:** \$27,706,634
- **Capital Project Funds:** \$15,180,239
- **Special Revenue Funds:** \$6,773,818
- **TIF Funds (Other):** \$6,353,558
- **Parks Fund:** \$6,664,994

Recap of Revenue by Type - Fiscal Year 2024

Recap of Revenues by Type Fiscal Year 2024

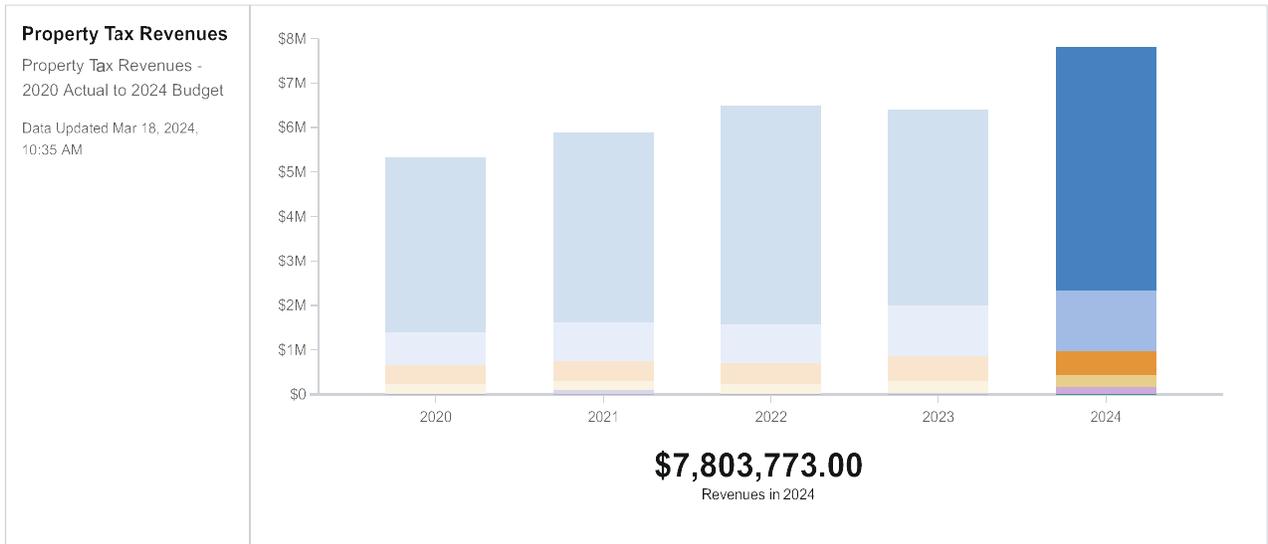
	2023 Forecast	2023 Actual	2024 Budget
Taxes	\$47,637,258	\$49,498,028	\$48,226,324
Charges for Services	\$25,866,778	\$27,333,782	\$27,556,154
Transfers In	\$8,103,325	\$11,698,194	\$8,512,803
Miscellaneous	\$2,769,485	\$5,605,503	\$1,238,909
State and Local Grants	\$2,890,058	\$1,388,565	\$3,238,610
Interest	\$197,775	\$2,542,537	\$1,774,445
Licenses and Permits	\$710,215	\$667,834	\$638,800
Fines and Forfeitures	\$259,564	\$315,485	\$269,500
Federal Grants	\$75,000	\$73,950	\$75,000
TOTAL	\$88,509,458	\$99,123,878	\$91,530,545



2024 Budgeted Revenues by Type:

- **Taxes:** \$48,226,324
- **Services:** \$27,556,154
- **Transfers:** \$8,512,803
- **State & Local Grants:** \$3,238,610
- **Interest:** \$1,774,445
- **Other:** \$2,222,209

Property Tax



Property Tax Revenues:

- **2024 Budget:** \$7,803,773
- **2023 (Actual):** \$6,401,228
- **2022:** \$6,492,587
- **2021:** \$5,889,669
- **2020:** \$5,320,813

*Percentage of 2024 Proposed Property Tax Revenue to Total Revenue: **8.53%***

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%

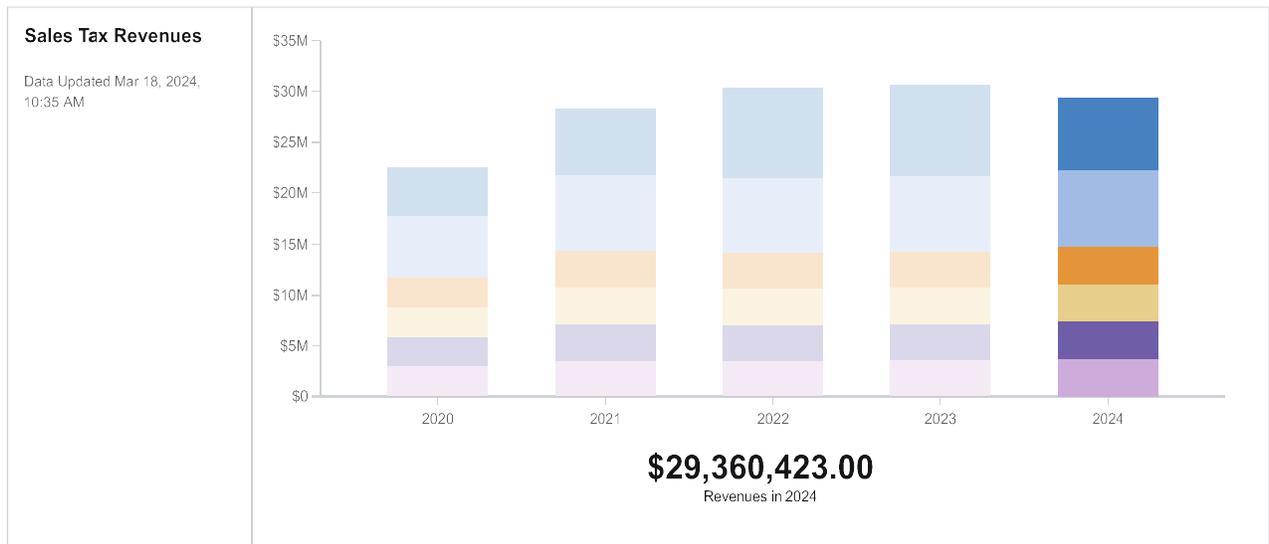
Forecast: Factors impacting revenue include population, income, and construction activity. Proposed revenue for 2024 is based on the City's current tax levy and 2023 assessed values as reported by the Clay County Assessor's Office.

Account #3001 to 3009

Property Taxes by Fund 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
General Funds	\$4,268,295	\$4,704,205	\$5,369,067	\$5,738,840	\$5,232,327	\$6,421,735
Parks Funds	\$747,245	\$828,565	\$929,099	\$1,014,751	\$951,907	\$1,146,003
TIF Funds	\$305,273	\$356,899	\$194,421	\$211,396	\$216,994	\$236,035
TOTAL	\$5,320,813	\$5,889,669	\$6,492,587	\$6,964,987	\$6,401,228	\$7,803,773

Sales Tax



Sales Tax Revenues:

- **2024 Budget:** \$29,360,423
- **2023 (Actual):** \$30,602,425
- **2022:** \$30,405,168
- **2021:** \$28,328,949
- **2020:** \$22,627,161

*Percentage of 2024 Proposed Property Tax Revenue to Total Revenue: **32.08%***

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 Rates:

- **General Sales Tax:** 1.00% Rate | Effective Date: 04/01/1975 | Sunset Date: None
- **Capital Sales Tax:** 0.50% Rate | Effective Date: 12/01/2010 | Sunset Date: 12/31/2030
- **Park Sales Tax:** 0.25% Rate | Effective Date: 01/01/2001 | Sunset Date: None
- **Fire Sales Tax:** 0.25% Rate | Effective Date: 01/01/2001 | Sunset Date: None
- **Transportation Sales Tax:** 0.25% Rate | Effective Date: 04/01/2002 | Sunset Date: 12/31/2030
- **Transportation Sales Tax:** 0.25% Rate | Effective Date: 04/01/2009 | Sunset Date: 12/31/2030
- **Economic Development Sales Tax:** 0.375% Rate | Effective Date: 04/01/2015 | Sunset Date: 03/31/2035
- **Public Safety Sales Tax:** 0.50% Rate | Effective Date: 10/01/2017 | Sunset Date: None

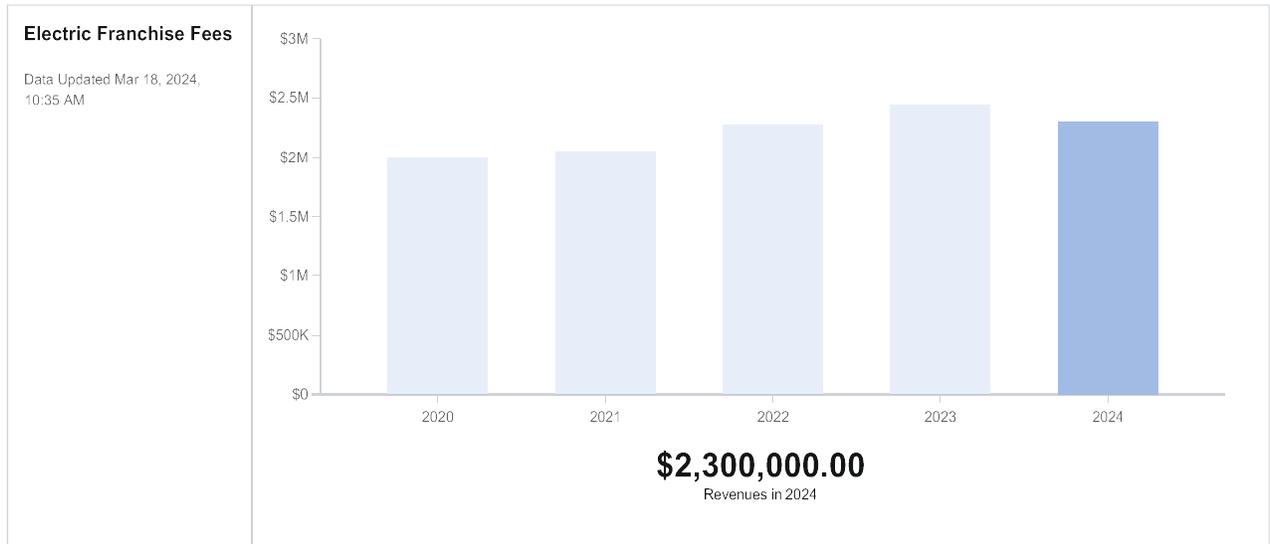
Forecast: Factors impacting revenue include population, income, and construction activity. Proposed revenue for 2024 is based on the City's current tax levy and 2023 assessed values as reported by the Clay County Assessor's Office.

Account #3021 to 3029

Sales Taxes by Fund 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Capital Projects Funds	\$9,704,881	\$12,384,824	\$12,553,833	\$13,597,440	\$12,835,180	\$12,998,190
General Funds	\$8,032,978	\$10,708,003	\$11,115,301	\$11,996,129	\$12,415,923	\$11,472,177
Special Revenue Funds	\$2,909,909	\$3,451,472	\$3,485,370	\$3,834,270	\$3,575,948	\$3,657,190
TIF Funds	\$1,979,393	\$1,784,649	\$1,188,179	\$1,337,256	\$875,374	\$1,232,866
Historical	\$0	\$0	\$2,062,484	\$0	\$900,000	\$0
TOTAL	\$22,627,161	\$28,328,949	\$30,405,168	\$30,765,095	\$30,602,425	\$29,360,423

Electric Franchise Fees



Electric Franchise Fees:

- **2024 Budget:** \$2,300,000
- **2023 (Actual):** \$2,440,971
- **2022:** \$2,273,575
- **2021:** \$2,047,177
- **2020:** \$2,000,772

*Percentage of 2024 Proposed Electric Franchise fee Revenue to Total Revenue: **2.51%***

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%

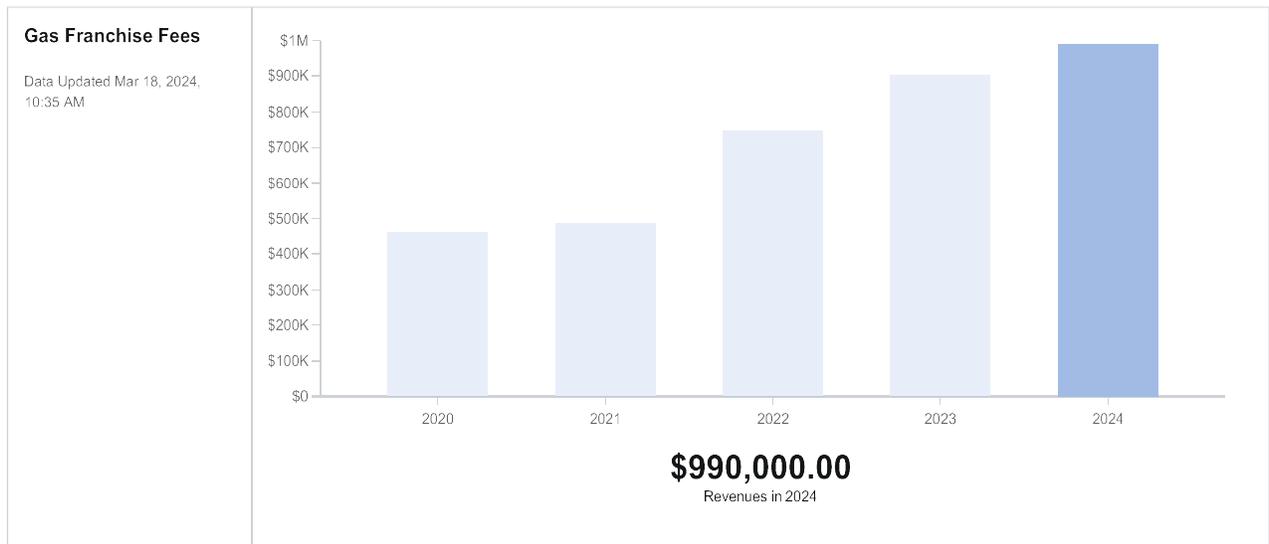
Forecast: Factors impacting revenue include temperature, population and utility rates. The 2024 budget shows a \$200k increase over the 2023 forecast year.

Account #3011

Electric Franchise Fees by Fund 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
General Funds	\$2,000,772	\$2,047,177	\$2,273,575	\$2,100,000	\$2,440,971	\$2,300,000
TOTAL	\$2,000,772	\$2,047,177	\$2,273,575	\$2,100,000	\$2,440,971	\$2,300,000

Gas Franchise Fees



Gas Franchise Fees:

- **2024 Budget:** \$990,000
- **2023 (Actual):** \$904,749
- **2022:** \$747,713
- **2021:** \$488,032
- **2020:** \$462,218

*Percentage of 2024 Proposed Gas Franchise fee Revenue to Total Revenue: **1.08%***

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%

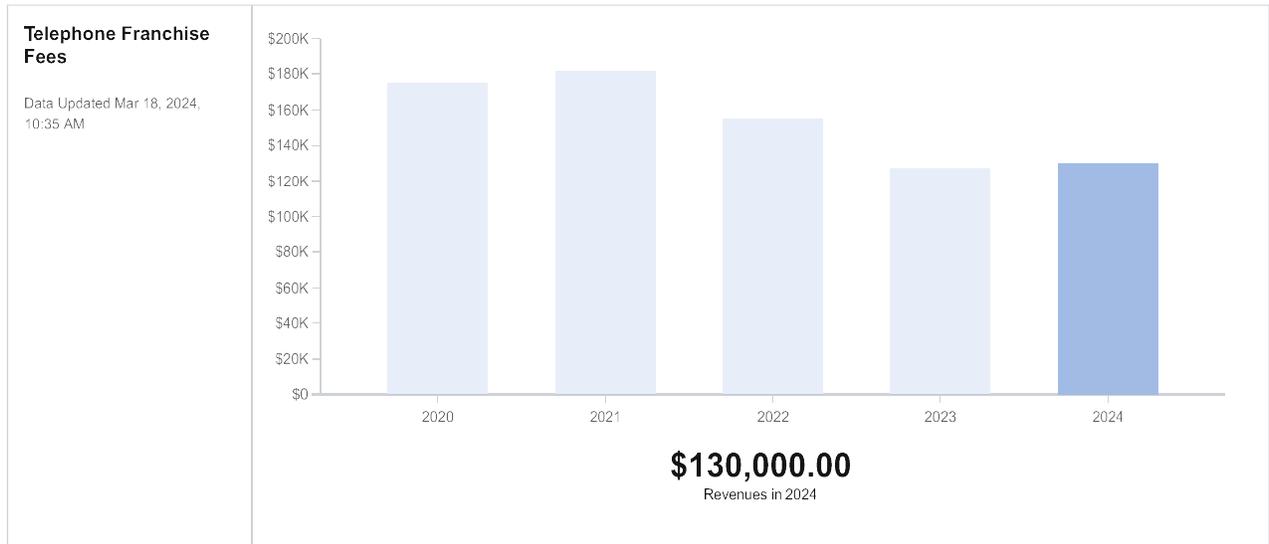
Forecast: Factors impacting revenue growth include temperature, population and changes in utility rates. The 2024 budget reflects revenue increasing from 2023 forecasts and is reflective of improved natural gas pricing and normalized usage/demand.

Account #3012

Gas Franchise Fees by Fund 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
General Funds	\$462,218	\$488,033	\$747,713	\$550,000	\$904,749	\$990,000
TOTAL	\$462,218	\$488,033	\$747,713	\$550,000	\$904,749	\$990,000

Telephone Franchise Fees



Telephone Franchise Fees:

- **2024 Budget:** \$130,000
- **2023 (Actual):** \$127,262
- **2022:** \$155,087
- **2021:** \$181,971
- **2020:** \$175,611

Percentage of 2024 Proposed Telephone Franchise fee Revenue to Total Revenue: 0.14%

Authority:

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

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

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

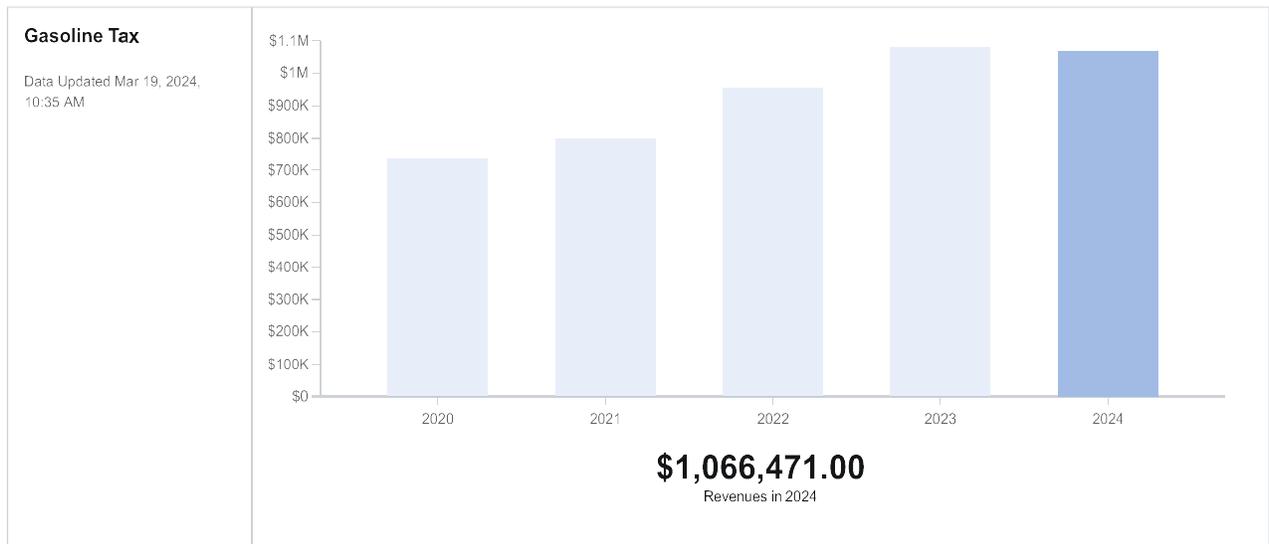
Forecast: Factors impacting revenue growth are population, usage, and changes in utility rates. The 2024 budget reflects a steady decrease for the coming year.

Account #3013

Telephone Franchise Fees by Fund 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
General Funds	\$175,611	\$181,972	\$155,088	\$170,000	\$127,262	\$130,000
TOTAL	\$175,611	\$181,972	\$155,088	\$170,000	\$127,262	\$130,000

Gasoline Tax



Gasoline Tax Revenues:

- **2024 Budget:** \$1,066,471
- **2023 (Actual):** \$1,079,935
- **2022:** \$956,564
- **2021:** \$798,999
- **2020:** \$735,936

*Percentage of 2024 Proposed Gasoline Tax Revenue to Total Revenue: **1.17%***

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

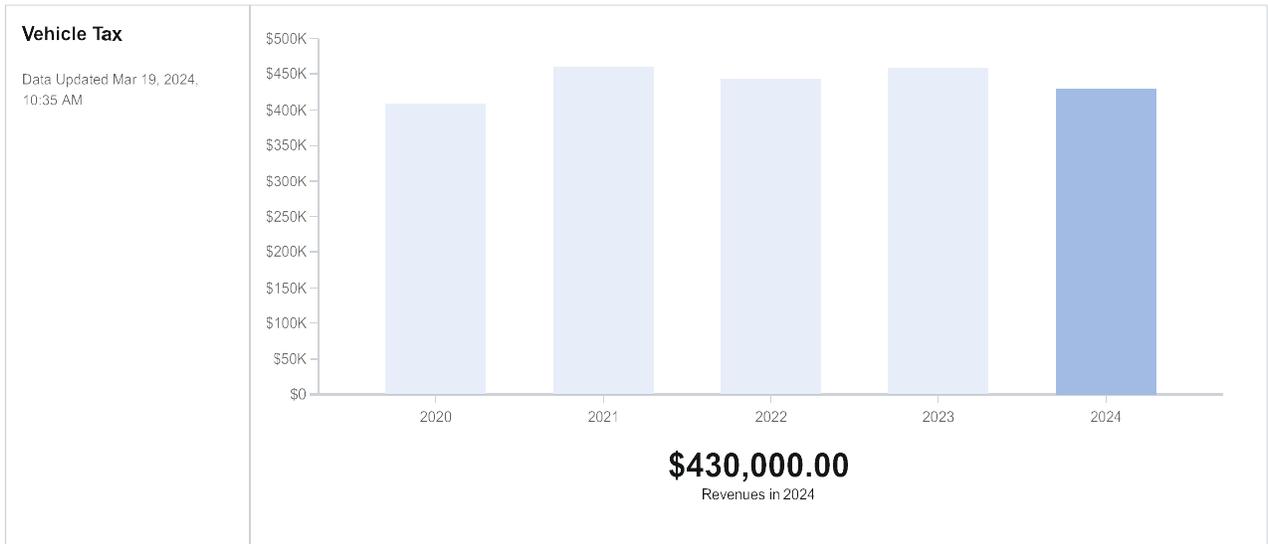
Forecast: The 2024 proposed budget shows an increase from 2023 forecasts and assumes that cost of fuel and usage will continue to rise.

Account #3034

Gasoline Tax by Fund 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
General Funds	\$735,936	\$798,999	\$956,654	\$957,647	\$1,079,935	\$1,066,471
TOTAL	\$735,936	\$798,999	\$956,654	\$957,647	\$1,079,935	\$1,066,471

Vehicle Tax



Vehicle Tax Revenues:

- **2024 Budget:** \$430,000
- **2023 (Actual):** \$459,772
- **2022:** \$443,625
- **2021:** \$461,435
- **2020:** \$407,891

*Percentage of 2024 Proposed Vehicle Tax Revenue to Total Revenue: **0.47%***

Authority:

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

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

Tax Levy: N/A

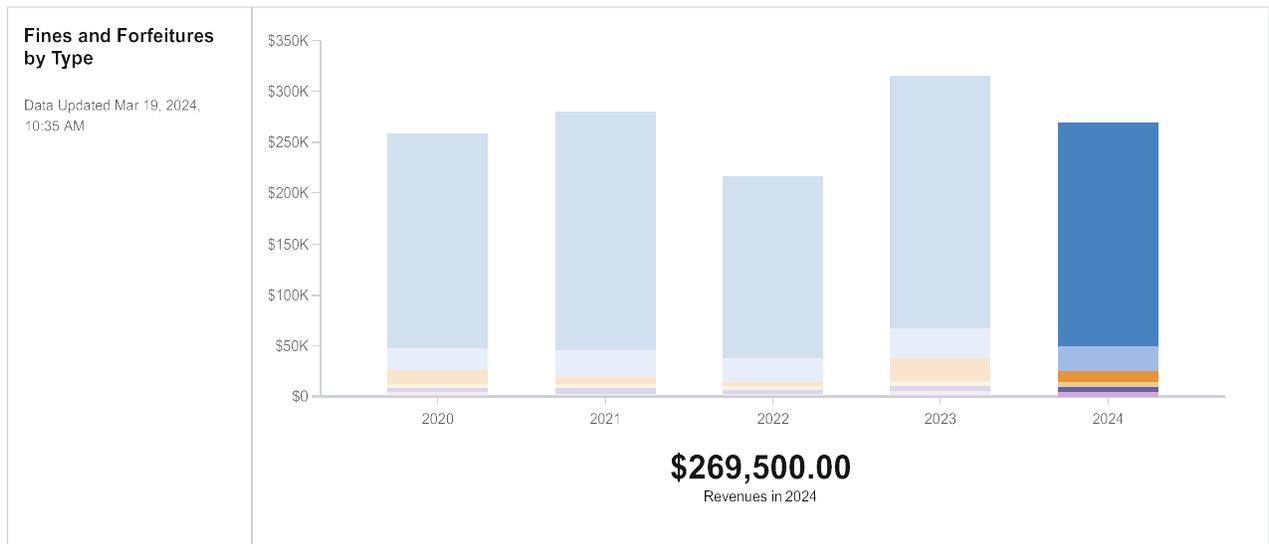
Forecast: The 2024 budget assumes a slight increase in revenues based on the economy and trend of actual receipts.

Account #3035

Vehicle Tax by Fund 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
General Funds	\$407,891	\$461,435	\$443,625	\$425,000	\$459,772	\$430,000
TOTAL	\$407,891	\$461,435	\$443,625	\$425,000	\$459,772	\$430,000

Fines and Forfeitures



Fines and Forfeitures Revenues:

- **2024 Budget:** \$269,500
- **2023 (Actual):** \$315,485
- **2022:** \$216,841
- **2021:** \$279,852
- **2020:** \$258,588

*Percentage of 2024 Proposed Fines and Forfeitures Revenue to Total Revenue: **0.29%***

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.

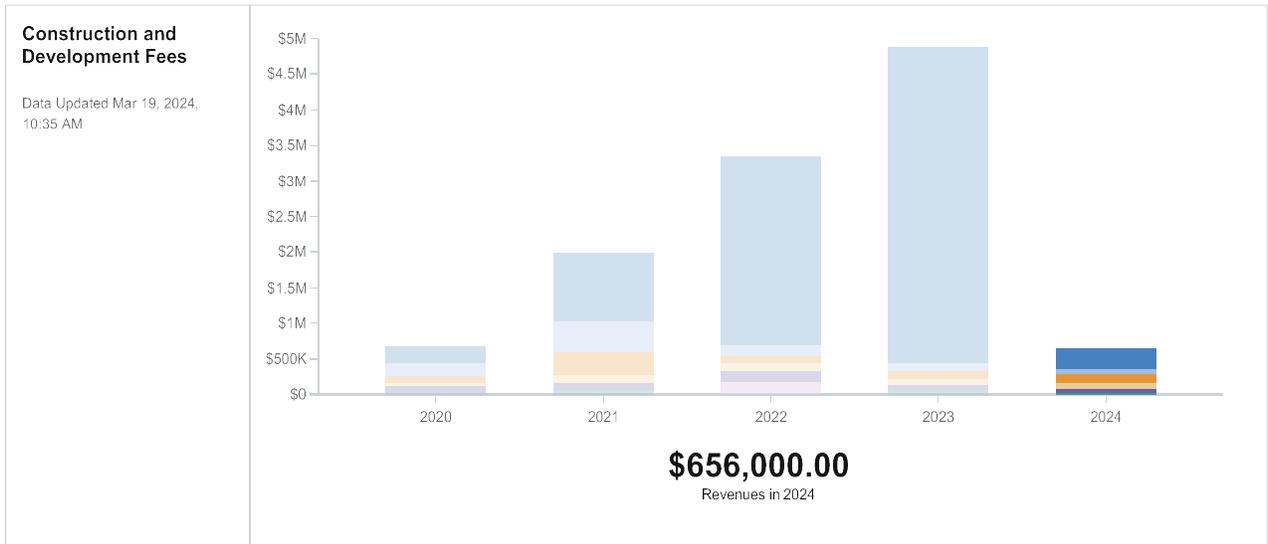
Forecast: Fines and forfeitures budgeted in 2024 show a small increase from 2023 forecasts. There have been additional positions added, but not fully staffed.

Account #3350 to 3357

Fines and Forfeitures by Fund 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
General Funds	\$247,156	\$267,668	\$206,546	\$250,000	\$300,634	\$255,000
Special Revenue Funds	\$11,432	\$12,185	\$10,296	\$9,564	\$14,851	\$14,500
TOTAL	\$258,588	\$279,852	\$216,841	\$259,564	\$315,485	\$269,500

Construction and Development Fees



Construction and Development Revenues:

- **2024 Budget:** \$656,000
- **2023 (Actual):** \$4,899,697
- **2022:** \$3,338,239
- **2021:** \$1,985,602
- **2020:** \$685,651

*Percentage of 2024 Proposed Construction and Development Fee Revenue to Total Revenue: **0.72%***

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.

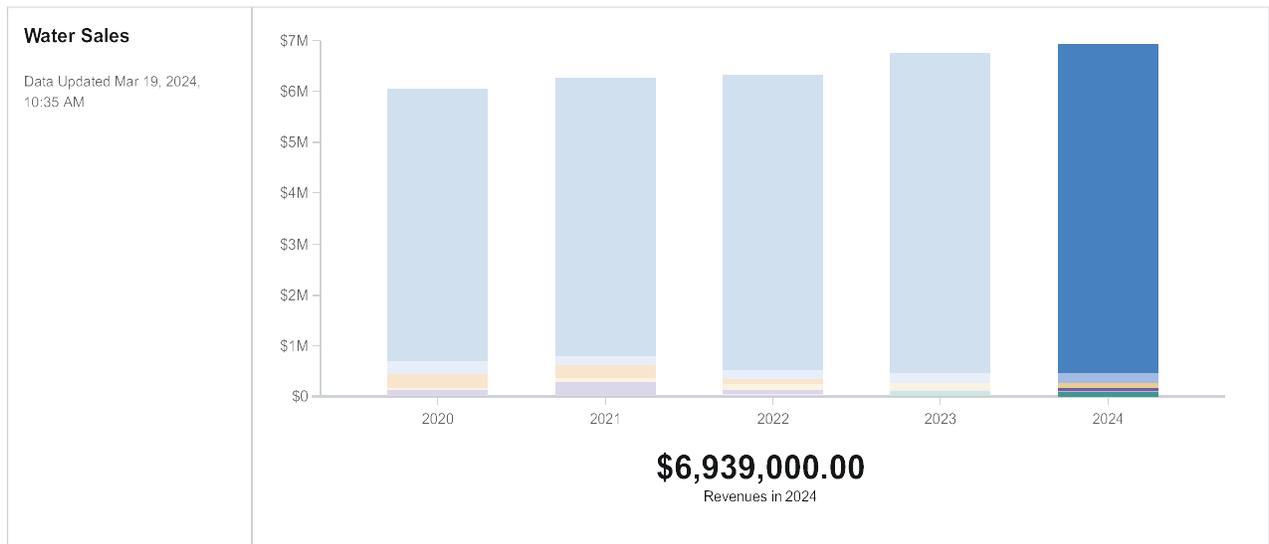
Forecast: The City's construction activity is projected to decrease due to the decline of current economic conditions.

Account #3071, 3211 to 3229

Construction and Dev. Fees by Fund 2020 Actual - 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
General Funds	\$685,651	\$1,794,011	\$1,197,950	\$755,000	\$681,845	\$656,000
TOTAL	\$685,651	\$1,794,011	\$1,197,950	\$755,000	\$681,845	\$656,000

Water Sales



Water Billing Revenues:

- **2024 Budget:** \$6,939,000
- **2023 (Actual):** \$6,752,093
- **2022:** \$6,325,986
- **2021:** \$6,257,994
- **2020:** \$6,072,020

*Percentage of 2024 Proposed Water Sales Revenue to Total Revenue: **7.58%***

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 residential water rates as of April 1, 2024:

- **Monthly Customer Charge:** \$8.65
- **Minimum Volume Charge:** \$3.63
- **First 2,000 gal:** \$7.80/1,000 gallons
- **Next 18,000 gal:** \$6.41/1,000 gallons
- **Next 80,000 gal:** \$5.79/1,000 gallons
- **Over 100,000 gal:** \$4.53/1,000 gallons

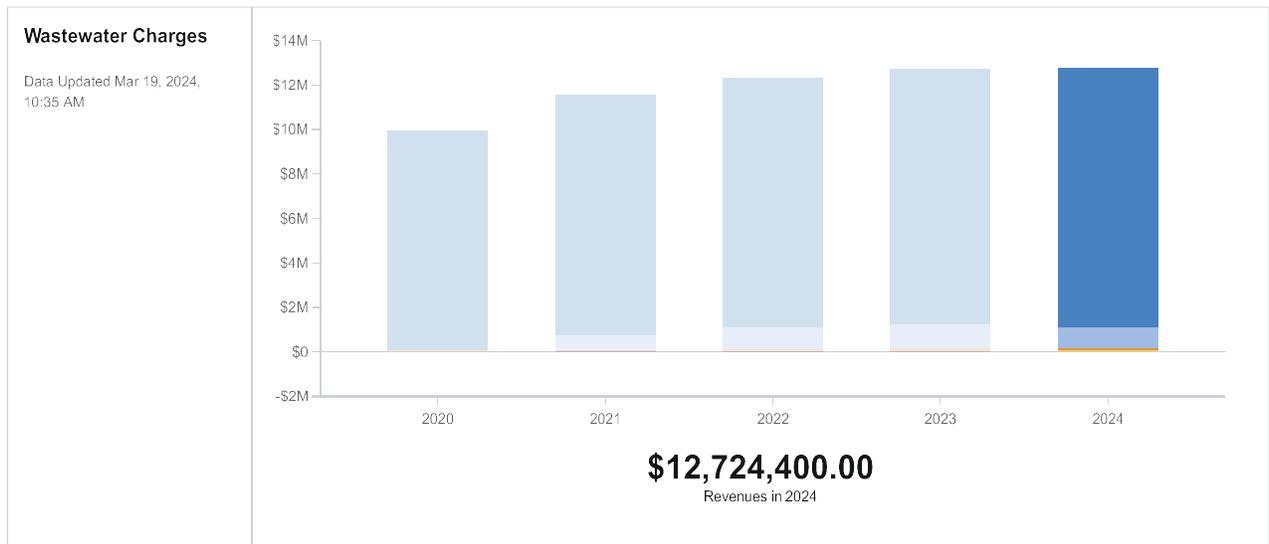
Forecast: The 2024 budget reflects historical water usage applied to necessary user rate adjustments required to meet bond covenants and the generation of capital improvement funds.

Account #3901 to 3971

Water Sales by Fund 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Water Operating Fund	\$6,072,020	\$6,257,994	\$6,325,986	\$6,242,837	\$6,752,093	\$6,939,000
TOTAL	\$6,072,020	\$6,257,994	\$6,325,986	\$6,242,837	\$6,752,093	\$6,939,000

Wastewater Charges



Wastewater Billing Revenues:

- **2024 Budget:** \$12,724,400
- **2023 (Actual):** \$12,739,639
- **2022:** \$12,304,788
- **2021:** \$11,577,621
- **2020:** \$9,956,594

Percentage of 2024 Proposed Wastewater Charges Revenue to Total Revenue: **14.00%**

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 as of April 1, 2024:

- **Monthly Customer Charge:** \$9.34
- **Minimum Volume Charge:** \$7.95
- **1,001 Gallons or More:** \$17.29/1,000 gallons

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

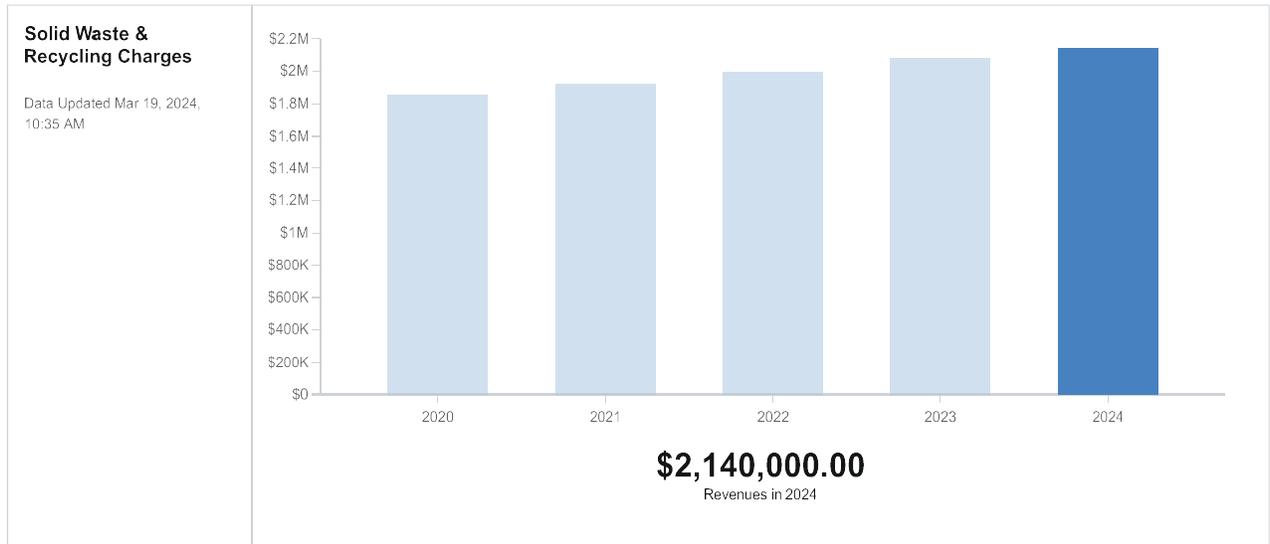
Forecast: The 2024 budget reflects historical wastewater usage applied to current user rates subject to adjustment solely due to the new Wastewater Treatment Plant.

Account #3901 to 3975

Wastewater Sales by Fund 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Wastewater Operating Fund	\$9,956,594	\$11,577,621	\$12,304,788	\$12,397,850	\$12,739,639	\$12,724,400
TOTAL	\$9,956,594	\$11,577,621	\$12,304,788	\$12,397,850	\$12,739,639	\$12,724,400

Solid Waste and Recycling Charges



Solid Waste & Recycling Revenues:

- **2024 Budget:** \$2,140,000
- **2023 (Actual):** \$2,082,397
- **2022:** \$1,997,660
- **2021:** \$1,918,155
- **2020:** \$1,855,383

*Percentage of 2024 Proposed Solid Waste & Recycling Charges Revenue to Total Revenue: **2.34%***

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 April 1, 2024:

- **Monthly Customer Charge:** \$20.13
- Seniors receive 50% reduction in sanitation rates

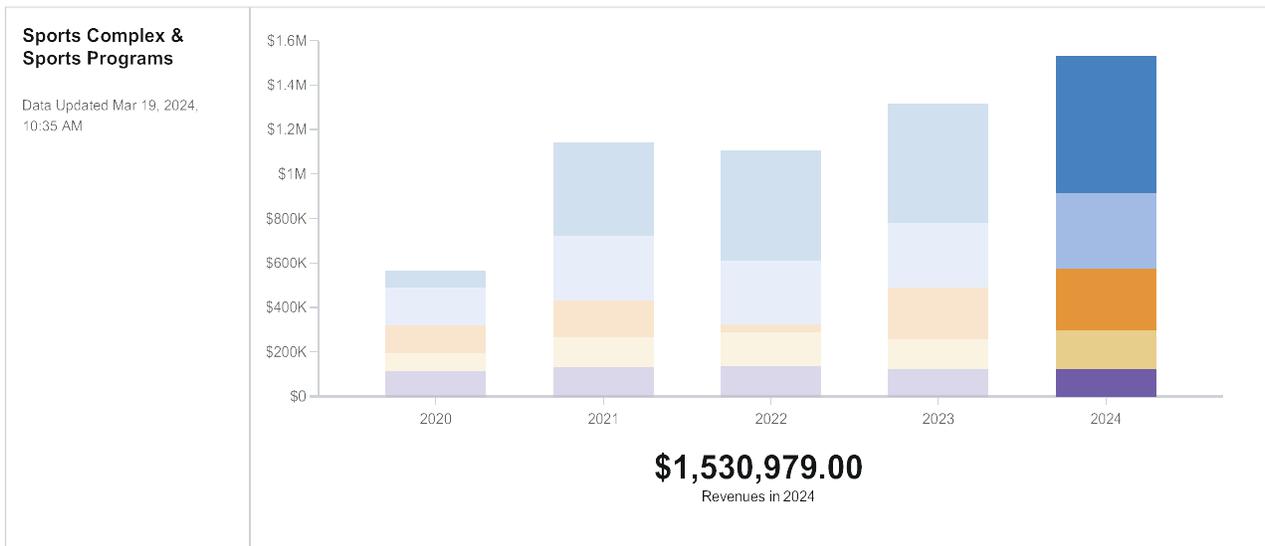
Forecast: The City contracts for sanitation services and increased or decreased costs are passed on to the citizens. Any annual rate increases are based on CPI.

Account #3241 to 3243

Solid Waste & Recycling Charges 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Solid Waste Fund	\$1,855,474	\$1,918,155	\$1,997,660	\$2,073,000	\$2,082,397	\$2,140,000
TOTAL	\$1,855,474	\$1,918,155	\$1,997,660	\$2,073,000	\$2,082,397	\$2,140,000

Sports Complex/Sports Programs



Sports Complex & Sports Programs Revenues:

- **2024 Budget:** \$1,530,979
- **2023 (Actual):** \$1,317,532
- **2022:** \$1,105,641
- **2021:** \$1,144,511
- **2020:** \$568,176

*Percentage of 2024 Proposed Sports Complex/Sports Programs Revenue to Total Revenue: **1.67%***

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.

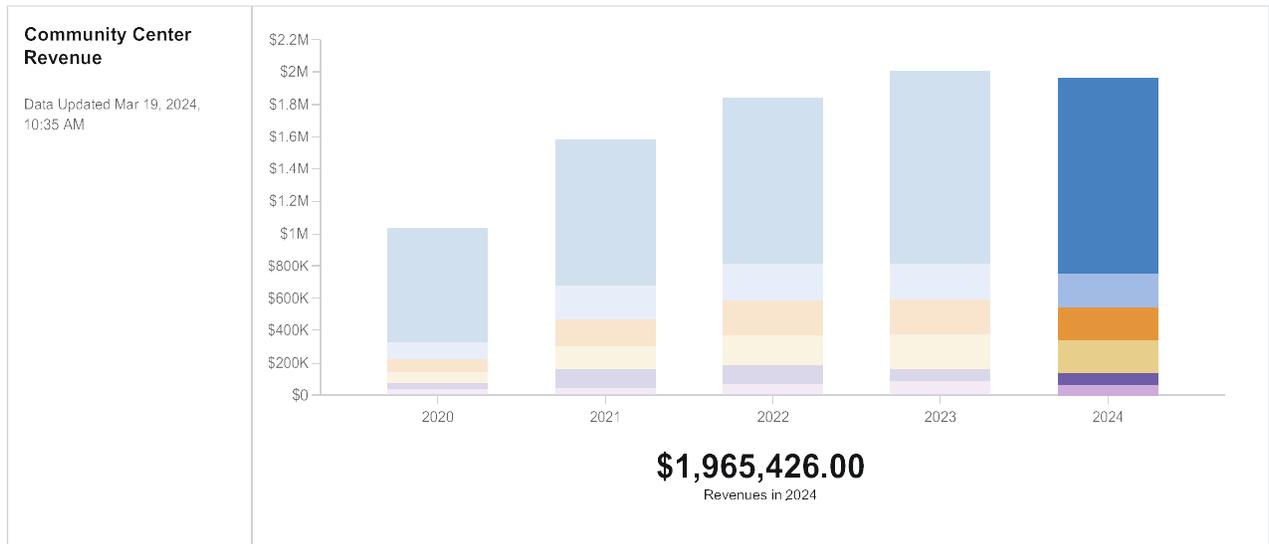
Forecast: The 2024 proposed budget revenue is based on maintaining and increasing current program participation numbers. It is staff's goal to budget for new programs based on research and evaluation of potential programs that benefit the community, while still covering any expenses associated with their operation. The increase from 2020 Actual Revenue to 2024 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

Sports Complex/Sports Programs 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Sports Complex Fund	\$568,176	\$1,144,511	\$1,105,641	\$1,485,000	\$1,317,532	\$1,530,979
TOTAL	\$568,176	\$1,144,511	\$1,105,641	\$1,485,000	\$1,317,532	\$1,530,979

Community Center



Community Center Revenues:

- **2024 Budget:** \$1,965,426
- **2023 (Actual):** \$2,005,337
- **2022:** \$1,841,641
- **2021:** \$1,580,106
- **2020:** \$1,032,969

Percentage of 2024 Proposed Community Center Revenue to Total Revenue: **2.15%**

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 January 1, 2024:

- **Youth** (18 & under): **Annual:** \$295 | **Monthly:** \$27.25 | **Daily:** \$9.50
- **Adult:** **Annual:** \$425 | **Monthly:** \$39.50 | **Daily:** \$12.50
- **Adult + 1 Adult:** **Annual:** \$740 | **Monthly:** \$68.50 | **Daily:** See adult daily rates
- **Family** (maximum of 5 people): **Annual:** \$855 | **Monthly:** \$79.25 | **Daily:** see adult/youth/senior daily rates
- **Senior** (60+): **Annual:** \$350 | **Monthly:** \$32.50 | **Daily:** \$10.75

Forecast: The 2024 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

Community Center Revenue 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Community Center Fund	\$1,032,969	\$1,580,106	\$1,841,641	\$1,847,755	\$2,005,337	\$1,965,426
TOTAL	\$1,032,969	\$1,580,106	\$1,841,641	\$1,847,755	\$2,005,337	\$1,965,426

City Council

2024 Budget



2024 Expenses - City Council

City Council Expenses 2020 Actual - 2024 Budget

Council Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Budget
Compensation					
Personnel Costs					
Health Insurance					
(10.10.101.02.4105) Health Insurance	\$128,408	\$122,632	\$127,416	\$113,056	\$102,078
HEALTH INSURANCE TOTAL	\$128,408	\$122,632	\$127,416	\$113,056	\$102,078
Dental Insurance					
(10.10.101.02.4107) Dental Insurance	\$5,211	\$4,944	\$4,800	\$4,128	\$4,008
DENTAL INSURANCE TOTAL	\$5,211	\$4,944	\$4,800	\$4,128	\$4,008
Social Security					
(10.10.101.02.4101) Social Security	\$823	\$1,234	\$1,516	\$1,998	\$3,731
SOCIAL SECURITY TOTAL	\$823	\$1,234	\$1,516	\$1,998	\$3,731
Vision Insurance-Vsp					
(10.10.101.02.4112) Vision Insurance-Vsp	\$1,464	\$1,360	\$1,332	\$1,060	\$966
VISION INSURANCE-VSP TOTAL	\$1,464	\$1,360	\$1,332	\$1,060	\$966
Life Insurance					
(10.10.101.02.4106) Life Insurance	\$72	\$70	\$162	\$246	\$270
LIFE INSURANCE TOTAL	\$72	\$70	\$162	\$246	\$270
Workers Compensation					

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Budget
(10.10.101.02.4104) Workers Compensation	\$73	\$61	\$59	\$52	\$45
WORKERS COMPENSATION TOTAL	\$73	\$61	\$59	\$52	\$45
PERSONNEL COSTS TOTAL	\$136,051	\$130,301	\$135,285	\$120,540	\$111,098
Personnel Salaries					
Regular					
(10.10.101.02.4001) Regular	\$24,429	\$24,155	\$23,944	\$23,842	\$24,000
REGULAR TOTAL	\$24,429	\$24,155	\$23,944	\$23,842	\$24,000
Health Savings - (HSA)					
(10.10.101.02.4018) Health Savings-(Hsa)	\$14,947	\$16,488	\$15,960	\$13,600	\$10,800
HEALTH SAVINGS - (HSA) TOTAL	\$14,947	\$16,488	\$15,960	\$13,600	\$10,800
Opt Out (Health Insurance)					
(10.10.101.02.4015) Opt Out (Health Ins)	\$3,298	\$5,529	\$6,984	\$10,476	\$13,968
OPT OUT (HEALTH INSURANCE) TOTAL	\$3,298	\$5,529	\$6,984	\$10,476	\$13,968
PERSONNEL SALARIES TOTAL	\$42,674	\$46,172	\$46,888	\$47,918	\$48,768
COMPENSATION TOTAL	\$178,725	\$176,473	\$182,173	\$168,459	\$159,866
Operating Expenses					
Other Expenses					
Membership Dues					
(10.10.101.38.5811) Membership Dues	\$8,504	\$7,097	\$22,955	\$12,050	\$12,000
MEMBERSHIP DUES TOTAL	\$8,504	\$7,097	\$22,955	\$12,050	\$12,000
Miscellaneous Expenses					
(10.10.101.38.5989) Miscellaneous Expenses	\$566	\$4,503	\$4,211	\$3,492	\$5,000
MISCELLANEOUS EXPENSES TOTAL	\$566	\$4,503	\$4,211	\$3,492	\$5,000
Meeting Expense					
(10.10.101.38.5803) Meeting Expense	\$1,200	\$1,519	\$3,899	\$960	\$3,500
MEETING EXPENSE TOTAL	\$1,200	\$1,519	\$3,899	\$960	\$3,500
OTHER EXPENSES TOTAL	\$10,270	\$13,119	\$31,065	\$16,503	\$20,500
Insurance					
Liability					
(10.10.101.16.5715) Liability	\$21,722	\$18,578	\$14,890	\$13,341	\$12,150
LIABILITY TOTAL	\$21,722	\$18,578	\$14,890	\$13,341	\$12,150
INSURANCE TOTAL	\$21,722	\$18,578	\$14,890	\$13,341	\$12,150
Printing & Supplies					
General Supplies					
(10.10.101.04.5001) General Supplies	\$270	\$295	\$541	\$577	\$600
GENERAL SUPPLIES TOTAL	\$270	\$295	\$541	\$577	\$600
Outside Printing					
(10.10.101.04.5120) Outside Printing	\$0	\$0	\$0	\$156	\$500
OUTSIDE PRINTING TOTAL	\$0	\$0	\$0	\$156	\$500
PRINTING & SUPPLIES TOTAL	\$270	\$295	\$541	\$733	\$1,100
Travel & Training					
Training Travel					
(10.10.101.06.5210) Training Travel	\$577	\$0	\$204	\$0	\$600
TRAINING TRAVEL TOTAL	\$577	\$0	\$204	\$0	\$600
Registration Fees					
(10.10.101.06.5251) Registration Fees	\$0	\$0	\$0	\$0	\$251
REGISTRATION FEES TOTAL	\$0	\$0	\$0	\$0	\$251
TRAVEL & TRAINING TOTAL	\$577	\$0	\$204	\$0	\$851
OPERATING EXPENSES TOTAL	\$32,838	\$31,992	\$46,699	\$30,577	\$34,601
TOTAL	\$211,563	\$208,465	\$228,872	\$199,035	\$194,467

Administration

2024 Budget

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 / Chief Communications Officer; the Chief Strategic Operations Officer; the Economic and Business Development Manager; and an Administrative Specialist. 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 also serves as the Chief Communications Officer and reports directly to the City Administrator. The Chief Strategic Operations Officer manages the Municipal Court and the Animal Control divisions; and reports directly to the City Administrator. The Economic & Business Development Manager provides oversight and manages all economic development activities and projects. The Administrative Specialist provides support to the Administration Department including the Clerk's and Public Relations divisions. Together with the Department Directors, Assistant City Administrator / Chief Communications Officer and the Chief Strategic Operations Officer, 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, Instagram, 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 Public Relations Coordinator, 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 attorneys. 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, one Municipal Court Cashier, and the Municipal Judge.

6. Prosecutor's 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.

7. 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. The Animal Control Division consists of an Animal Control Supervisor, two Animal Control Officers, one Animal Shelter Coordinator, and one Animal Shelter Attendant.

Staffing Levels

The Administration Department's proposed staffing levels for FY2024, along with a brief look at historical staffing levels, are as follows:

Admin Budgeted Staff

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
Number of Budgeted Staff					
Administrative Specialist	0.00	0.00	1.00	1.00	1.00
Animal Control Officer	2.00	2.00	2.00	2.00	2.00
Animal Control Supervisor	1.00	1.00	1.00	1.00	1.00
Animal Shelter Attendant	1.00	0.00	1.00	1.00	1.00
Animal Shelter Coordinator	0.00	1.00	1.00	1.00	1.00
Assistant City Administrator	1.00	1.00	1.00	1.00	0.00
Assistant Director - Public Relations	0.00	0.00	0.00	0.00	1.00
Assistant to the City Administrator	1.00	0.00	0.00	0.00	0.00
Chief Strategic Communications Officer	0.00	0.00	0.00	0.00	1.00
Chief Strategic Operations Officer	0.00	1.00	1.00	1.00	1.00
City Administrator	1.00	1.00	1.00	1.00	1.00
Communication Manager	1.00	1.00	1.00	1.00	0.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Economic & Business Development Manager	1.00	1.00	1.00	1.00	1.00
Marketing & Special Events Supervisor	1.00	0.00	0.00	0.00	1.00
Municipal Court Administrator	1.00	1.00	1.00	1.00	1.00
Municipal Court Cashier	0.00	0.00	1.00	1.00	1.00
Municipal Court Technician	1.00	1.00	1.00	1.00	1.00
Prosecutor Court Tech	0.00	0.00	0.00	0.00	1.00
Prosecutor's Assistant	1.00	1.00	1.00	1.00	0.00
Public Relations Coordinator	0.00	0.00	1.00	1.00	1.00
Recruitment Coordinator	1.00	1.00	0.00	0.00	0.00
Tourism Coordinator	0.00	0.00	0.00	0.00	1.00
NUMBER OF BUDGETED STAFF	15.00	14.00	17.00	17.00	19.00

Administration Department Goals & Objectives

Below are a list of goals and objectives and their statuses for the Administration Department from 2020 to 2024.

FY2020 Goals and Objectives

1. Complete redesign process for City Website

- **Explanation:** To develop a website that continues to meet changing technology and user needs
- **Status:** Postponed due to COVID-19 pandemic

2. Create review team for City website redesign

- **Explanation:** To develop a more robust website that continues to meet changing technology and user needs
- **Status:** Unveiling in 2021

3. Explore and evaluate value of existing and emerging social media platforms with existing staffing levels

- **Explanation:** To expand community engagement
- **Status:** Created 5 new social media platforms:
 - Police Dept. Facebook page
 - Police Dept. Twitter page
 - Visit Liberty Facebook page
 - Visit Liberty Instagram page
 - Liberty Parks & Rec Health & Wellness Facebook page

4. Improve Animal Control Services with the Construction of a new animal shelter facility

- **Explanation:** To improve Animal Control services and animal housing conditions
- **Status:** Opened a new animal shelter to animals February 2020; opened to public by appointment only March 2020-December 2020 due to COVID pandemic

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

- **Explanation:** To improve animal care and call for service response times with the addition of a third Animal Control Officer
- **Status:** Third animal control position added and filled - 1st quarter 2020

FY2021 Goals and Objectives

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

- **Explanation:** To develop a website that continues to meet changing technology and user needs
- **Status:** Ongoing

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

- **Explanation:** To expand community engagement
- **Status:** Ongoing

FY2022 Goals and Objectives

1. Implement an agenda management solution

- **Explanation:** 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
- **Status:** Completed

2. Transition to digital City Council Agenda packets

- **Explanation:** Reduce staff time required to copy and compile City Council Agenda packet materials, and delivery of same, by transitioning to a fully digital format
- **Status:** In progress

3. Redesign the City's website

- **Explanation:** Redesign the City's website to allow a more user-friendly experience for website users, especially those on mobile devices
- **Status:** In process; staff from multiple departments have been working with CivicPlus, the City's website provider, throughout 2022 on the redesign

FY2023 Goals and Objectives

1. Transition to digital City Council Agenda packets

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

2. Update Chapter 4 Animals of the City Code

- **Explanation:** Improve clarity within Chapter 4 Animals of the City Code to enhance efficient adjudication of Animal Control cases through the City of Liberty Municipal Court
- **Status:** Completed.

3. Update City Schedule of Fees related to Animal Control charges for service

- **Explanation:** An updated schedule of fees will reflect true service costs to allow for full cost recovery for the Animal Control Division to provide animal care, animal housing, and public safety services
- **Status:** In process

4. Complete a City-wide Traffic study

- **Explanation:** To assist with future decisions regarding development and City infrastructure planning
- **Status:** Recommendation has been made and approval has been given to begin the process

5. Roll out redesigned City's Website

- **Explanation:** Redesign the City's website to allow a more user-friendly experience for website users, especially those on mobile devices
- **Status:** Completed

FY2024 Goals and Objectives

The Administration Department's FY2024 strategic goals are as follows:

1. Update City Schedule of Fees to reflect true costs to allow for full cost recovery for the City of Liberty.

2. Complete Animal Control training of former shelter coordinator and attendant to provide improved and expanded animal control coverage for the City of Liberty.

3. Maintain an adoption / placement rate that qualifies the shelter as a No Kill Shelter.

4. Develop a more robust volunteer program to support division staff and the goals of providing high quality care to those animals housed at the shelter.

5. Work with Parks & Rec Department towards a department specific social media presence to enhance communications and community engagement to the public, patrons, and stakeholders.

6. Research feasibility of moving to an Electronic Records Management System for improved records organization and accessibility.

7. Complete development of training program for future Municipal Court employees

8. Work with other departments to improve processes that have been affected by the relocation of the City of Liberty Dispatch Unit.

2024 Expenses - Administration

Administration Expenses 2020 Actual - 2024 Budget

Administration Expenses by Department

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Administration						
City Administrator	\$412,449	\$464,181	\$510,637	\$547,234	\$592,150	\$566,427
Animal Control	\$269,526	\$325,177	\$405,967	\$599,310	\$608,652	\$585,883
Municipal Court	\$186,946	\$227,372	\$288,155	\$313,675	\$303,327	\$322,656
Public Relations	\$255,027	\$273,167	\$311,065	\$372,155	\$361,945	\$0
City Clerk	\$184,156	\$162,272	\$216,029	\$147,335	\$231,213	\$179,441
Prosecutors Office	\$90,265	\$106,026	\$111,425	\$124,388	\$120,006	\$124,926
ADMINISTRATION TOTAL	\$1,398,369	\$1,558,195	\$1,843,278	\$2,104,097	\$2,217,293	\$1,779,333
PR & Communication	\$0	\$0	\$0	\$0	\$0	\$383,981
TOTAL	\$1,398,369	\$1,558,195	\$1,843,278	\$2,104,097	\$2,217,293	\$2,163,314

2024 General Fund Expense Budgets in Detail by Department

City Administration Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Compensation						
Personnel Salaries						
Regular						
(10.20.001.02.4001) Regular	\$272,303	\$307,276	\$338,693	\$347,228	\$409,344	\$359,381
REGULAR TOTAL	\$272,303	\$307,276	\$338,693	\$347,228	\$409,344	\$359,381
Health Savings - (HSA)						
(10.20.001.02.4018) Health Savings-(Hsa)	\$5,800	\$6,278	\$6,727	\$6,720	\$6,720	\$6,720
HEALTH SAVINGS - (HSA) TOTAL	\$5,800	\$6,278	\$6,727	\$6,720	\$6,720	\$6,720
Part-Time						
(10.20.001.02.4002) Part-Time	\$0	\$0	\$14,400	\$0	\$0	\$0
PART-TIME TOTAL	\$0	\$0	\$14,400	\$0	\$0	\$0
Overtime						
(10.20.001.02.4004) Overtime	\$0	\$138	\$53	\$1,040	\$0	\$1,000
OVERTIME TOTAL	\$0	\$138	\$53	\$1,040	\$0	\$1,000
PERSONNEL SALARIES TOTAL	\$278,103	\$313,692	\$359,873	\$354,988	\$416,064	\$367,101
Personnel Costs						
Health Insurance						
(10.20.001.02.4105) Health Insurance	\$55,054	\$56,736	\$60,893	\$67,872	\$64,646	\$67,872
HEALTH INSURANCE TOTAL	\$55,054	\$56,736	\$60,893	\$67,872	\$64,646	\$67,872
Retirement - Lagers						
(10.20.001.02.4102) Retirement - Lagers	\$28,601	\$32,962	\$36,763	\$53,603	\$52,089	\$58,369
RETIREMENT - LAGERS TOTAL	\$28,601	\$32,962	\$36,763	\$53,603	\$52,089	\$58,369
Social Security						
(10.20.001.02.4101) Social Security	\$19,374	\$21,257	\$24,253	\$27,157	\$26,543	\$28,083
SOCIAL SECURITY TOTAL	\$19,374	\$21,257	\$24,253	\$27,157	\$26,543	\$28,083
Dental Insurance						
(10.20.001.02.4107) Dental Insurance	\$1,739	\$1,747	\$1,747	\$1,835	\$1,747	\$1,848
DENTAL INSURANCE TOTAL	\$1,739	\$1,747	\$1,747	\$1,835	\$1,747	\$1,848
Workers Compensation						
(10.20.001.02.4104) Workers Compensation	\$729	\$747	\$702	\$1,016	\$716	\$650
WORKERS COMPENSATION TOTAL	\$729	\$747	\$702	\$1,016	\$716	\$650
Vision Insurance-Vsp						
(10.20.001.02.4112) Vision Insurance-Vsp	\$369	\$367	\$367	\$386	\$367	\$378
VISION INSURANCE-VSP TOTAL	\$369	\$367	\$367	\$386	\$367	\$378
Disability Insurance						
(10.20.001.02.4116) Disability Insurance	\$136	\$143	\$128	\$106	\$106	\$112
DISABILITY INSURANCE TOTAL	\$136	\$143	\$128	\$106	\$106	\$112
Life Insurance						
(10.20.001.02.4106) Life Insurance	\$50	\$60	\$76	\$81	\$81	\$84
LIFE INSURANCE TOTAL	\$50	\$60	\$76	\$81	\$81	\$84
PERSONNEL COSTS TOTAL	\$106,053	\$114,020	\$124,928	\$152,056	\$146,295	\$157,396
COMPENSATION TOTAL	\$384,156	\$427,712	\$484,801	\$507,044	\$562,359	\$524,497
Operating Expenses						
Other Expenses						
Membership Dues						
(10.20.001.38.5811) Membership Dues	\$12,889	\$13,080	\$5,792	\$14,500	\$13,953	\$16,000
MEMBERSHIP DUES TOTAL	\$12,889	\$13,080	\$5,792	\$14,500	\$13,953	\$16,000
Special Events						
(10.20.001.38.5804) Special Events	\$0	\$0	\$1,539	\$3,000	\$3,198	\$3,000
SPECIAL EVENTS TOTAL	\$0	\$0	\$1,539	\$3,000	\$3,198	\$3,000
Miscellaneous Expenses						
(10.20.001.38.5989) Miscellaneous Expense	\$442	\$918	\$1,133	\$1,500	\$1,476	\$2,000
MISCELLANEOUS EXPENSES TOTAL	\$442	\$918	\$1,133	\$1,500	\$1,476	\$2,000
Meeting Expense						
(10.20.001.38.5803) Meeting Expense	\$1,181	\$836	\$1,506	\$800	\$1,517	\$1,500

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
MEETING EXPENSE TOTAL	\$1,181	\$836	\$1,506	\$800	\$1,517	\$1,500
OTHER EXPENSES TOTAL	\$14,512	\$14,834	\$9,970	\$19,800	\$20,145	\$22,500
Printing & Supplies						
Copier Lease & Usage						
(10.20.001.04.5110) Copier Lease & Usage	\$4,691	\$5,481	\$3,948	\$5,500	\$3,537	\$5,500
COPIER LEASE & USAGE TOTAL	\$4,691	\$5,481	\$3,948	\$5,500	\$3,537	\$5,500
General Supplies						
(10.20.001.04.5001) General Supplies	\$1,119	\$1,140	\$1,986	\$3,000	\$1,144	\$3,000
GENERAL SUPPLIES TOTAL	\$1,119	\$1,140	\$1,986	\$3,000	\$1,144	\$3,000
Outside Printing						
(10.20.001.04.5120) Outside Printing	\$0	\$0	\$0	\$150	\$0	\$150
OUTSIDE PRINTING TOTAL	\$0	\$0	\$0	\$150	\$0	\$150
PRINTING & SUPPLIES TOTAL	\$5,810	\$6,622	\$5,934	\$8,650	\$4,681	\$8,650
Insurance						
Liability						
(10.20.001.16.5715) Liability	\$6,758	\$5,780	\$4,632	\$5,040	\$4,150	\$3,780
LIABILITY TOTAL	\$6,758	\$5,780	\$4,632	\$5,040	\$4,150	\$3,780
INSURANCE TOTAL	\$6,758	\$5,780	\$4,632	\$5,040	\$4,150	\$3,780
Travel & Training						
Training Travel						
(10.20.001.06.5210) Training Travel	-\$4	\$1,753	\$1,478	\$4,000	\$330	\$4,000
TRAINING TRAVEL TOTAL	-\$4	\$1,753	\$1,478	\$4,000	\$330	\$4,000
Registration Fees						
(10.20.001.06.5251) Registration Fees	\$659	\$600	\$1,613	\$2,000	\$485	\$2,000
REGISTRATION FEES TOTAL	\$659	\$600	\$1,613	\$2,000	\$485	\$2,000
TRAVEL & TRAINING TOTAL	\$655	\$2,353	\$3,091	\$6,000	\$815	\$6,000
Non Capital Equipment						
Minor Furniture						
(10.20.001.18.5604) Minor Furniture	\$0	\$6,880	\$2,000	\$500	\$0	\$0
MINOR FURNITURE TOTAL	\$0	\$6,880	\$2,000	\$500	\$0	\$0
Minor Purchases						
(10.20.001.18.5601) Minor Equipment	\$559	\$0	\$209	\$200	\$0	\$1,000
MINOR PURCHASES TOTAL	\$559	\$0	\$209	\$200	\$0	\$1,000
NON CAPITAL EQUIPMENT TOTAL	\$559	\$6,880	\$2,209	\$700	\$0	\$1,000
OPERATING EXPENSES TOTAL	\$28,293	\$36,468	\$25,836	\$40,190	\$29,791	\$41,930
TOTAL	\$412,449	\$464,181	\$510,637	\$547,234	\$592,150	\$566,427

City Clerk Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Compensation						
Personnel Salaries						
Regular						
(10.20.021.02.4001) Regular	\$75,931	\$78,003	\$107,591	\$60,320	\$96,825	\$62,431
REGULAR TOTAL	\$75,931	\$78,003	\$107,591	\$60,320	\$96,825	\$62,431
Opt Out (Health Insurance)						
(10.20.021.02.4015) Opt Out (Health Ins)	\$0	\$0	\$0	\$3,492	\$3,201	\$3,492
OPT OUT (HEALTH INSURANCE) TOTAL	\$0	\$0	\$0	\$3,492	\$3,201	\$3,492
Health Savings - (HSA)						
(10.20.021.02.4018) Health Savings-(Hsa)	\$810	\$828	\$1,530	\$0	\$600	\$0
HEALTH SAVINGS - (HSA) TOTAL	\$810	\$828	\$1,530	\$0	\$600	\$0
PERSONNEL SALARIES TOTAL	\$76,741	\$78,831	\$109,121	\$63,812	\$100,626	\$65,923
Personnel Costs						
Retirement - Lagers						
(10.20.021.02.4102) Retirement - Lagers	\$7,975	\$8,350	\$11,829	\$9,636	\$14,481	\$10,482
RETIREMENT - LAGERS TOTAL	\$7,975	\$8,350	\$11,829	\$9,636	\$14,481	\$10,482
Health Insurance						
(10.20.021.02.4105) Health Insurance	\$20,967	\$20,874	\$16,290	\$0	\$2,808	\$0
HEALTH INSURANCE TOTAL	\$20,967	\$20,874	\$16,290	\$0	\$2,808	\$0
Social Security						
(10.20.021.02.4101) Social Security	\$5,488	\$5,651	\$7,829	\$4,882	\$7,507	\$5,043
SOCIAL SECURITY TOTAL	\$5,488	\$5,651	\$7,829	\$4,882	\$7,507	\$5,043
Dental Insurance						
(10.20.021.02.4107) Dental Insurance	\$621	\$624	\$576	\$0	\$144	\$0
DENTAL INSURANCE TOTAL	\$621	\$624	\$576	\$0	\$144	\$0
Workers Compensation						
(10.20.021.02.4104) Workers Compensation	\$218	\$195	\$210	\$176	\$146	\$113
WORKERS COMPENSATION TOTAL	\$218	\$195	\$210	\$176	\$146	\$113
Vision Insurance-Vsp						
(10.20.021.02.4112) Vision Insurance-Vsp	\$205	\$189	\$129	\$0	\$28	\$0
VISION INSURANCE-VSP TOTAL	\$205	\$189	\$129	\$0	\$28	\$0
Life Insurance						
(10.20.021.02.4106) Life Insurance	\$18	\$22	\$27	\$29	\$36	\$30
LIFE INSURANCE TOTAL	\$18	\$22	\$27	\$29	\$36	\$30
Disability Insurance						
(10.20.021.02.4116) Disability Insurance	\$49	\$51	\$46	\$0	\$13	\$0
DISABILITY INSURANCE TOTAL	\$49	\$51	\$46	\$0	\$13	\$0
PERSONNEL COSTS TOTAL	\$35,540	\$35,956	\$36,936	\$14,723	\$25,162	\$15,668
COMPENSATION TOTAL	\$112,281	\$114,787	\$146,058	\$78,535	\$125,788	\$81,591
Operating Expenses						
Fees						
Legal Fees						
(10.20.021.08.5311) Legal Fees	\$63,276	\$43,262	\$60,897	\$56,000	\$94,325	\$80,000
LEGAL FEES TOTAL	\$63,276	\$43,262	\$60,897	\$56,000	\$94,325	\$80,000
Misc. Fees						
(10.20.021.08.5399) Miscellaneous Fees	\$1,077	\$1,783	\$2,486	\$1,500	\$5,680	\$7,000
MISC. FEES TOTAL	\$1,077	\$1,783	\$2,486	\$1,500	\$5,680	\$7,000
FEES TOTAL	\$64,353	\$45,045	\$63,383	\$57,500	\$100,005	\$87,000
Printing & Supplies						
Outside Printing						
(10.20.021.04.5120) Outside Printing	\$4,604	\$0	\$4,312	\$6,000	\$2,723	\$6,000
OUTSIDE PRINTING TOTAL	\$4,604	\$0	\$4,312	\$6,000	\$2,723	\$6,000
General Supplies						
(10.20.021.04.5001) General Supplies	\$249	\$71	\$233	\$500	\$337	\$500
GENERAL SUPPLIES TOTAL	\$249	\$71	\$233	\$500	\$337	\$500
PRINTING & SUPPLIES TOTAL	\$4,853	\$71	\$4,545	\$6,500	\$3,060	\$6,500
Insurance						
Liability						
(10.20.021.16.5715) Liability	\$2,414	\$2,064	\$1,654	\$1,800	\$1,482	\$1,350
LIABILITY TOTAL	\$2,414	\$2,064	\$1,654	\$1,800	\$1,482	\$1,350

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
INSURANCE TOTAL	\$2,414	\$2,064	\$1,654	\$1,800	\$1,482	\$1,350
Travel & Training						
Training Travel						
(10.20.021.06.5210) Training Travel	\$0	\$0	\$0	\$1,000	\$220	\$800
TRAINING TRAVEL TOTAL	\$0	\$0	\$0	\$1,000	\$220	\$800
Registration Fees						
(10.20.021.06.5251) Registration Fees	\$0	\$20	\$0	\$200	\$470	\$400
REGISTRATION FEES TOTAL	\$0	\$20	\$0	\$200	\$470	\$400
TRAVEL & TRAINING TOTAL	\$0	\$20	\$0	\$1,200	\$690	\$1,200
Non Capital Equipment						
Minor Purchases						
(10.20.021.18.5601) Minor Equipment	\$0	\$0	\$0	\$1,500	\$0	\$1,500
MINOR PURCHASES TOTAL	\$0	\$0	\$0	\$1,500	\$0	\$1,500
NON CAPITAL EQUIPMENT TOTAL	\$0	\$0	\$0	\$1,500	\$0	\$1,500
Other Expenses						
Membership Dues						
(10.20.021.38.5811) Membership Dues	\$255	\$285	\$285	\$300	\$188	\$300
MEMBERSHIP DUES TOTAL	\$255	\$285	\$285	\$300	\$188	\$300
Miscellaneous Expenses	\$0	\$0	\$103	\$0	\$0	\$0
OTHER EXPENSES TOTAL	\$255	\$285	\$388	\$300	\$188	\$300
OPERATING EXPENSES TOTAL	\$71,875	\$47,485	\$69,971	\$68,800	\$105,425	\$97,850
TOTAL	\$184,156	\$162,272	\$216,029	\$147,335	\$231,213	\$179,441

Public Relations Expenses- 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Compensation						
Personnel Salaries						
Regular						
(10.20.031.02.4001) Regular	\$179,205	\$191,157	\$220,375	\$234,635	\$248,729	\$0
(10.21.032.02.4001) REGULAR	\$0	\$0	\$0	\$0	\$0	\$253,684
REGULAR TOTAL	\$179,205	\$191,157	\$220,375	\$234,635	\$248,729	\$253,684
Opt Out (Health Insurance)						
(10.20.031.02.4015) Opt Out (Health Ins)	\$3,298	\$3,492	\$3,492	\$3,492	\$3,492	\$0
(10.21.032.02.4015) OPT OUT (HEALTH INS)	\$0	\$0	\$0	\$0	\$0	\$3,492
OPT OUT (HEALTH INSURANCE) TOTAL	\$3,298	\$3,492	\$3,492	\$3,492	\$3,492	\$3,492
Health Savings - (HSA)						
(10.20.031.02.4018) Health Savings-(Hsa)	\$2,193	\$2,444	\$2,744	\$3,000	\$3,000	\$0
(10.21.032.02.4018) HEALTH SAVINGS-(HSA)	\$0	\$0	\$0	\$0	\$0	\$3,000
HEALTH SAVINGS - (HSA) TOTAL	\$2,193	\$2,444	\$2,744	\$3,000	\$3,000	\$3,000
Part-Time						
(10.20.031.02.4002) Part-Time	\$2,611	\$5,015	\$0	\$0	\$0	\$0
PART-TIME TOTAL	\$2,611	\$5,015	\$0	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$187,307	\$202,108	\$226,610	\$241,127	\$255,221	\$260,176
Personnel Costs						
Retirement - Lagers						
(10.20.031.02.4102) Retirement - Lagers	\$19,176	\$19,783	\$23,366	\$36,410	\$37,738	\$0
(10.21.032.02.4102) RETIREMENT - LAGERS	\$0	\$0	\$0	\$0	\$0	\$41,368
RETIREMENT - LAGERS TOTAL	\$19,176	\$19,783	\$23,366	\$36,410	\$37,738	\$41,368
Health Insurance						
(10.20.031.02.4105) Health Insurance	\$16,231	\$16,281	\$21,837	\$24,230	\$24,928	\$0
(10.21.032.02.4105) HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$0	\$24,230
HEALTH INSURANCE TOTAL	\$16,231	\$16,281	\$21,837	\$24,230	\$24,928	\$24,230
Social Security						
(10.20.031.02.4101) Social Security	\$13,714	\$15,101	\$17,058	\$18,446	\$19,154	\$0
(10.21.032.02.4101) SOCIAL SECURITY	\$0	\$0	\$0	\$0	\$0	\$19,903
SOCIAL SECURITY TOTAL	\$13,714	\$15,101	\$17,058	\$18,446	\$19,154	\$19,903
Dental Insurance						
(10.20.031.02.4107) Dental Insurance	\$1,242	\$1,255	\$1,524	\$1,600	\$1,556	\$0
(10.21.032.02.4107) DENTAL INSURANCE	\$0	\$0	\$0	\$0	\$0	\$1,611
DENTAL INSURANCE TOTAL	\$1,242	\$1,255	\$1,524	\$1,600	\$1,556	\$1,611
Workers Compensation						

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
(10.20.031.02.4104) Workers Compensation	\$450	\$451	\$499	\$685	\$497	\$0
(10.21.032.02.4104) WORKERS COMPENSATION	\$0	\$0	\$0	\$0	\$0	\$460
WORKERS COMPENSATION TOTAL	\$450	\$451	\$499	\$685	\$497	\$460
Vision Insurance-Vsp						
(10.20.031.02.4112) Vision Insurance-Vsp	\$142	\$158	\$228	\$239	\$166	\$0
(10.21.032.02.4112) VISION INSURANCE-VSP	\$0	\$0	\$0	\$0	\$0	\$90
VISION INSURANCE-VSP TOTAL	\$142	\$158	\$228	\$239	\$166	\$90
Disability Insurance						
(10.20.031.02.4116) Disability Insurance	\$97	\$106	\$126	\$104	\$104	\$0
(10.21.032.02.4116) DISABILITY INSURANCE	\$0	\$0	\$0	\$0	\$0	\$110
DISABILITY INSURANCE TOTAL	\$97	\$106	\$126	\$104	\$104	\$110
Life Insurance						
(10.20.031.02.4106) Life Insurance	\$36	\$45	\$74	\$79	\$79	\$0
(10.21.032.02.4106) LIFE INSURANCE	\$0	\$0	\$0	\$0	\$0	\$83
LIFE INSURANCE TOTAL	\$36	\$45	\$74	\$79	\$79	\$83
PERSONNEL COSTS TOTAL	\$51,087	\$53,178	\$64,712	\$81,793	\$84,222	\$87,855
COMPENSATION TOTAL	\$238,394	\$255,286	\$291,322	\$322,920	\$339,443	\$348,031
Operating Expenses						
Printing & Supplies						
Outside Printing						
(10.20.031.04.5120) Printing	\$8,049	\$8,254	\$9,109	\$11,900	\$10,490	\$0
(10.21.032.04.5120) PRINTING	\$0	\$0	\$0	\$0	\$0	\$13,000
OUTSIDE PRINTING TOTAL	\$8,049	\$8,254	\$9,109	\$11,900	\$10,490	\$13,000
General Supplies						
(10.20.031.04.5001) General Supplies	\$152	\$498	\$305	\$1,150	\$241	\$0
(10.21.032.04.5001) GENERAL SUPPLIES	\$0	\$0	\$0	\$0	\$0	\$1,200
GENERAL SUPPLIES TOTAL	\$152	\$498	\$305	\$1,150	\$241	\$1,200
PRINTING & SUPPLIES TOTAL	\$8,201	\$8,752	\$9,414	\$13,050	\$10,731	\$14,200
Other Expenses						
Miscellaneous Expenses						
(10.20.031.38.5989) Miscellaneous Expenses	\$2,354	\$3,254	\$2,681	\$5,025	\$4,994	\$0
(10.21.032.38.5989) MISCELLANEOUS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$7,000
MISCELLANEOUS EXPENSES TOTAL	\$2,354	\$3,254	\$2,681	\$5,025	\$4,994	\$7,000
Membership Dues						
(10.20.031.38.5811) Membership Dues	\$1,170	\$800	\$1,358	\$1,600	\$1,200	\$0
(10.21.032.38.5811) MEMBERSHIP DUES	\$0	\$0	\$0	\$0	\$0	\$2,000
MEMBERSHIP DUES TOTAL	\$1,170	\$800	\$1,358	\$1,600	\$1,200	\$2,000
Meeting Expense						
(10.20.031.38.5803) Meeting Expense	\$45	\$0	\$114	\$710	\$173	\$0
(10.21.032.38.5803) MEETING EXPENSE	\$0	\$0	\$0	\$0	\$0	\$1,000
MEETING EXPENSE TOTAL	\$45	\$0	\$114	\$710	\$173	\$1,000
OTHER EXPENSES TOTAL	\$3,569	\$4,054	\$4,153	\$7,335	\$6,367	\$10,000
Travel & Training						
Training Travel						
(10.20.031.06.5210) Training Travel	-\$20	\$926	\$1,620	\$6,000	\$629	\$0
(10.21.032.06.5210) TRAINING TRAVEL	\$0	\$0	\$0	\$0	\$0	\$8,000
TRAINING TRAVEL TOTAL	-\$20	\$926	\$1,620	\$6,000	\$629	\$8,000
Registration Fees						
(10.20.031.06.5251) Registration Fees	\$56	\$20	\$605	\$2,650	\$699	\$0
(10.21.032.06.5251) REGISTRATION FEES	\$0	\$0	\$0	\$0	\$0	\$3,500
REGISTRATION FEES TOTAL	\$56	\$20	\$605	\$2,650	\$699	\$3,500
TRAVEL & TRAINING TOTAL	\$36	\$946	\$2,225	\$8,650	\$1,328	\$11,500
Insurance						
Liability						
(10.20.031.16.5715) Liability	\$4,827	\$4,128	\$3,952	\$4,950	\$4,076	\$0
LIABILITY TOTAL	\$4,827	\$4,128	\$3,952	\$4,950	\$4,076	\$0
INSURANCE TOTAL	\$4,827	\$4,128	\$3,952	\$4,950	\$4,076	\$0
Fees						
Marketing						
(10.20.031.08.5371) Advertising	\$0	\$0	\$0	\$15,000	\$0	\$0
ADVERTISING TOTAL	\$0	\$0	\$0	\$15,000	\$0	\$0

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
(10.21.032.08.5371) ADVERTISING	\$0	\$0	\$0	\$0	\$0	\$250
ADVERTISING TOTAL	\$0	\$0	\$0	\$250	\$0	\$250
FEES TOTAL	\$0	\$0	\$0	\$15,250	\$0	\$250
OPERATING EXPENSES TOTAL	\$16,633	\$17,881	\$19,743	\$49,235	\$22,502	\$35,950
TOTAL	\$255,027	\$273,167	\$311,065	\$372,155	\$361,945	\$383,981

Animal Control Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Compensation						
Personnel Salaries						
Regular						
(10.20.051.02.4001) Regular	\$126,263	\$154,581	\$195,187	\$238,657	\$233,811	\$266,083
REGULAR TOTAL	\$126,263	\$154,581	\$195,187	\$238,657	\$233,811	\$266,083
Overtime						
(10.20.051.02.4004) Overtime	\$14,020	\$20,607	\$14,648	\$15,600	\$11,492	\$12,000
OVERTIME TOTAL	\$14,020	\$20,607	\$14,648	\$15,600	\$11,492	\$12,000
Health Savings - (HSA)						
(10.20.051.02.4018) Health Savings-(Hsa)	\$4,406	\$4,162	\$6,958	\$9,600	\$10,800	\$10,800
HEALTH SAVINGS - (HSA) TOTAL	\$4,406	\$4,162	\$6,958	\$9,600	\$10,800	\$10,800
Opt Out (Health Insurance)						
(10.20.051.02.4015) Opt Out (Health Ins)	\$1,455	\$3,492	\$291	\$0	\$0	\$0
OPT OUT (HEALTH INSURANCE) TOTAL	\$1,455	\$3,492	\$291	\$0	\$0	\$0
Part-Time						
(10.20.051.02.4002) Part-Time	\$0	\$501	\$0	\$0	\$0	\$0
PART-TIME TOTAL	\$0	\$501	\$0	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$146,143	\$183,343	\$217,084	\$263,857	\$256,104	\$288,883
Personnel Costs						
Health Insurance						
(10.20.051.02.4105) Health Insurance	\$47,014	\$44,520	\$71,778	\$86,682	\$84,052	\$98,352
HEALTH INSURANCE TOTAL	\$47,014	\$44,520	\$71,778	\$86,682	\$84,052	\$98,352
Retirement - Lagers						
(10.20.051.02.4102) Retirement - Lagers	\$11,075	\$16,895	\$18,892	\$39,842	\$35,831	\$45,932
RETIREMENT - LAGERS TOTAL	\$11,075	\$16,895	\$18,892	\$39,842	\$35,831	\$45,932
Social Security						
(10.20.051.02.4101) Social Security	\$10,573	\$13,421	\$15,894	\$20,185	\$18,410	\$22,100
SOCIAL SECURITY TOTAL	\$10,573	\$13,421	\$15,894	\$20,185	\$18,410	\$22,100
Workers Compensation						
(10.20.051.02.4104) Workers Compensation	\$3,400	\$3,729	\$5,282	\$6,628	\$4,974	\$4,252
WORKERS COMPENSATION TOTAL	\$3,400	\$3,729	\$5,282	\$6,628	\$4,974	\$4,252
Dental Insurance						
(10.20.051.02.4107) Dental Insurance	\$1,978	\$2,156	\$2,448	\$2,873	\$2,668	\$3,096
DENTAL INSURANCE TOTAL	\$1,978	\$2,156	\$2,448	\$2,873	\$2,668	\$3,096
Vision Insurance-Vsp						
(10.20.051.02.4112) Vision Insurance-Vsp	\$529	\$595	\$649	\$756	\$695	\$822
VISION INSURANCE-VSP TOTAL	\$529	\$595	\$649	\$756	\$695	\$822
Disability Insurance						
(10.20.051.02.4116) Disability Insurance	\$166	\$161	\$27	\$114	\$101	\$120
DISABILITY INSURANCE TOTAL	\$166	\$161	\$27	\$114	\$101	\$120
Life Insurance						
(10.20.051.02.4106) Life Insurance	\$51	\$75	\$106	\$144	\$134	\$150
LIFE INSURANCE TOTAL	\$51	\$75	\$106	\$144	\$134	\$150
PERSONNEL COSTS TOTAL	\$74,787	\$81,553	\$115,076	\$157,224	\$146,865	\$174,824
COMPENSATION TOTAL	\$220,930	\$264,896	\$332,160	\$421,081	\$402,969	\$463,707
Capital Projects						
Capital Outlays						
Construction Contracts						
(11.20.051.36.7510) CONSTRUCTION CONTRACT	\$328,292	\$15,564	\$0	\$0	\$0	\$0
CONSTRUCTION CONTRACTS TOTAL	\$328,292	\$15,564	\$0	\$0	\$0	\$0
Vehicles						
(10.20.051.36.7101) VEHICLES	\$0	\$0	\$0	\$50,000	\$104,906	\$0
VEHICLES TOTAL	\$0	\$0	\$0	\$50,000	\$104,906	\$0

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Capital Equipment						
(10.20.051.36.7201) CAPITAL EQUIPMENT	\$0	\$0	\$0	\$40,000	\$0	\$13,000
(11.20.051.36.7201) CAPITAL EQUIPMENT	\$0	\$31,302	\$0	\$0	\$0	\$0
CAPITAL EQUIPMENT TOTAL	\$0	\$31,302	\$0	\$40,000	\$0	\$13,000
CAPITAL OUTLAYS TOTAL	\$328,292	\$46,866	\$0	\$90,000	\$104,906	\$13,000
CAPITAL PROJECTS TOTAL	\$328,292	\$46,866	\$0	\$90,000	\$104,906	\$13,000
Operating Expenses						
Printing & Supplies						
Building Maintenance Supplies						
(10.20.051.04.5008) Building Maintenance Supplies	\$1,844	\$7,470	\$10,961	\$5,000	\$7,849	\$500
BUILDING MAINTENANCE SUPPLIES TOTAL	\$1,844	\$7,470	\$10,961	\$5,000	\$7,849	\$500
General Supplies						
(10.20.051.04.5001) General Supplies	\$6,421	\$4,872	\$3,599	\$6,000	\$2,535	\$5,000
GENERAL SUPPLIES TOTAL	\$6,421	\$4,872	\$3,599	\$6,000	\$2,535	\$5,000
Medical Supplies						
(10.20.051.04.5003) Medical Supplies	\$1,435	\$3,316	\$3,915	\$3,000	\$8,443	\$4,000
MEDICAL SUPPLIES TOTAL	\$1,435	\$3,316	\$3,915	\$3,000	\$8,443	\$4,000
Food						
(10.20.051.04.5013) Food	\$1,301	\$1,810	\$2,902	\$4,000	\$1,157	\$4,000
FOOD TOTAL	\$1,301	\$1,810	\$2,902	\$4,000	\$1,157	\$4,000
Chemicals						
(10.20.051.04.5010) Chemicals	\$1,489	\$0	\$2,060	\$4,000	\$1,137	\$2,500
CHEMICALS TOTAL	\$1,489	\$0	\$2,060	\$4,000	\$1,137	\$2,500
Copier Lease & Usage						
(10.20.051.04.5110) COPIER LEASE & USAGE	\$0	\$0	\$0	\$0	\$186	\$1,350
COPIER LEASE & USAGE TOTAL	\$0	\$0	\$0	\$0	\$186	\$1,350
PRINTING & SUPPLIES TOTAL	\$12,491	\$17,469	\$23,437	\$22,000	\$21,306	\$17,350
Utilities						
Electric						
(10.20.051.12.5401) Electric	\$13,374	\$11,273	\$13,449	\$12,000	\$11,280	\$12,000
ELECTRIC TOTAL	\$13,374	\$11,273	\$13,449	\$12,000	\$11,280	\$12,000
Natural Gas						
(10.20.051.12.5421) Natural Gas	\$701	\$7,631	\$4,444	\$9,000	\$4,192	\$9,000
NATURAL GAS TOTAL	\$701	\$7,631	\$4,444	\$9,000	\$4,192	\$9,000
Mobile Phones						
(10.20.051.12.5453) Mobile Phones	\$2,088	\$0	\$0	\$0	\$0	\$0
MOBILE PHONES TOTAL	\$2,088	\$0	\$0	\$0	\$0	\$0
UTILITIES TOTAL	\$16,163	\$18,904	\$17,893	\$21,000	\$15,472	\$21,000
Insurance						
Liability						
(10.20.051.16.5715) Liability	\$8,508	\$7,460	\$6,677	\$9,000	\$12,060	\$16,790
LIABILITY TOTAL	\$8,508	\$7,460	\$6,677	\$9,000	\$12,060	\$16,790
Property/Im						
(10.20.051.16.5711) Property/Im/Dp	\$1,924	\$3,918	\$4,375	\$4,629	\$4,884	\$5,786
PROPERTY/IM TOTAL	\$1,924	\$3,918	\$4,375	\$4,629	\$4,884	\$5,786
INSURANCE TOTAL	\$10,432	\$11,378	\$11,052	\$13,629	\$16,944	\$22,576
Maintenance						
Misc Equipment Maint						
(10.20.051.14.5559) Misc Equipment Maint	\$4,639	\$2,571	\$4,065	\$5,000	\$3,669	\$5,000
MISC EQUIPMENT MAINT TOTAL	\$4,639	\$2,571	\$4,065	\$5,000	\$3,669	\$5,000
Building Maintenance						
(10.20.051.14.5571) Building Maintenance	\$105	\$139	\$6,394	\$3,000	\$7,863	\$7,000
BUILDING MAINTENANCE TOTAL	\$105	\$139	\$6,394	\$3,000	\$7,863	\$7,000
Vehicle Maintenance						
(10.20.051.14.5541) Vehicle Maintenance	\$1,253	\$1,304	\$639	\$4,000	\$4,398	\$4,000
VEHICLE MAINTENANCE TOTAL	\$1,253	\$1,304	\$639	\$4,000	\$4,398	\$4,000
Vehicle Fuel						
(10.20.051.14.5521) Vehicle Fuel	\$990	\$2,004	\$2,245	\$2,500	\$3,020	\$2,500
VEHICLE FUEL TOTAL	\$990	\$2,004	\$2,245	\$2,500	\$3,020	\$2,500
Facilities Security Maint						
(10.20.051.14.5554) FACILITIES SECURITY MAINT	\$0	\$0	\$0	\$0	\$1,582	\$2,500

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
FACILITIES SECURITY MAINT TOTAL	\$0	\$0	\$0	\$0	\$1,582	\$2,500
MAINTENANCE TOTAL	\$6,987	\$6,017	\$13,342	\$14,500	\$20,533	\$21,000
Fees						
Veterinary Services						
(10.20.051.08.5358) Veterinary Services	\$666	\$1,217	\$924	\$4,000	\$11,533	\$12,000
VETERINARY SERVICES TOTAL	\$666	\$1,217	\$924	\$4,000	\$11,533	\$12,000
Other Fees						
(10.20.051.08.5389) Other Fees	\$49	\$49	\$55	\$100	\$56	\$100
OTHER FEES TOTAL	\$49	\$49	\$55	\$100	\$56	\$100
FEES TOTAL	\$715	\$1,266	\$979	\$4,100	\$11,590	\$12,100
Other Expenses						
Clothing Expenses						
(10.20.051.38.5812) Clothing Expenses	\$1,808	\$2,388	\$1,337	\$6,000	\$7,831	\$6,500
CLOTHING EXPENSES TOTAL	\$1,808	\$2,388	\$1,337	\$6,000	\$7,831	\$6,500
Miscellaneous Expenses						
(10.20.051.38.5989) Miscellaneous Expenses	\$0	\$0	\$72	\$0	\$212	\$0
MISCELLANEOUS EXPENSES TOTAL	\$0	\$0	\$72	\$0	\$212	\$0
OTHER EXPENSES TOTAL	\$1,808	\$2,388	\$1,409	\$6,000	\$8,043	\$6,500
Travel & Training						
Training Travel						
(10.20.051.06.5210) Training Travel	\$0	\$1,051	\$4,392	\$4,000	\$1,562	\$4,000
TRAINING TRAVEL TOTAL	\$0	\$1,051	\$4,392	\$4,000	\$1,562	\$4,000
Registration Fees						
(10.20.051.06.5251) Registration Fees	\$0	\$590	\$0	\$3,000	\$428	\$1,500
REGISTRATION FEES TOTAL	\$0	\$590	\$0	\$3,000	\$428	\$1,500
TRAVEL & TRAINING TOTAL	\$0	\$1,641	\$4,392	\$7,000	\$1,990	\$5,500
Non Capital Equipment						
Minor Purchases						
(10.20.051.18.5601) Minor Equipment	\$0	\$1,217	\$1,302	\$0	\$4,899	\$3,150
MINOR PURCHASES TOTAL	\$0	\$1,217	\$1,302	\$0	\$4,899	\$3,150
NON CAPITAL EQUIPMENT TOTAL	\$0	\$1,217	\$1,302	\$0	\$4,899	\$3,150
OPERATING EXPENSES TOTAL	\$48,596	\$60,281	\$73,807	\$88,229	\$100,777	\$109,176
Debt Service						
Debt Service Other Costs Fees						
COST OF ISSUANCE						
(11.20.051.24.6024) COST OF ISSUANCE	\$4,515	\$0	\$0	\$0	\$0	\$0
COST OF ISSUANCE TOTAL	\$4,515	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE OTHER COSTS FEES TOTAL	\$4,515	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE TOTAL	\$4,515	\$0	\$0	\$0	\$0	\$0
TOTAL	\$602,332	\$372,043	\$405,967	\$599,310	\$608,652	\$585,883

Municipal Court Expenses- 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Compensation						
Personnel Salaries						
Regular						
(10.20.131.02.4001) Regular	\$113,409	\$137,284	\$164,540	\$179,385	\$181,381	\$186,958
REGULAR TOTAL	\$113,409	\$137,284	\$164,540	\$179,385	\$181,381	\$186,958
Overtime						
(10.20.131.02.4004) Overtime	\$7,716	\$17,115	\$36,614	\$15,146	\$14,013	\$13,000
OVERTIME TOTAL	\$7,716	\$17,115	\$36,614	\$15,146	\$14,013	\$13,000
Opt Out (Health Insurance)						
(10.20.131.02.4015) Opt Out (Health Ins)	\$0	\$1,310	\$3,492	\$3,492	\$3,492	\$3,492
OPT OUT (HEALTH INSURANCE) TOTAL	\$0	\$1,310	\$3,492	\$3,492	\$3,492	\$3,492
Health Savings - (HSA)						
(10.20.131.02.4018) Health Savings-(HSA)	\$1,062	\$1,524	\$704	\$1,200	\$2,400	\$2,400
HEALTH SAVINGS - (HSA) TOTAL	\$1,062	\$1,524	\$704	\$1,200	\$2,400	\$2,400
PERSONNEL SALARIES TOTAL	\$122,187	\$157,233	\$205,350	\$199,223	\$201,286	\$205,850
Personnel Costs						
Health Insurance						
(10.20.131.02.4105) Health Insurance	\$25,675	\$23,151	\$27,998	\$31,758	\$41,472	\$43,428
HEALTH INSURANCE TOTAL	\$25,675	\$23,151	\$27,998	\$31,758	\$41,472	\$43,428
Retirement - Lagers						
(10.20.131.02.4102) Retirement - Lagers	\$10,692	\$14,239	\$18,356	\$26,844	\$26,553	\$29,320
RETIREMENT - LAGERS TOTAL	\$10,692	\$14,239	\$18,356	\$26,844	\$26,553	\$29,320
Social Security						
(10.20.131.02.4101) Social Security	\$8,633	\$11,263	\$15,042	\$15,241	\$14,569	\$15,747
SOCIAL SECURITY TOTAL	\$8,633	\$11,263	\$15,042	\$15,241	\$14,569	\$15,747
Dental Insurance						
(10.20.131.02.4107) Dental Insurance	\$1,064	\$1,063	\$1,376	\$1,562	\$1,680	\$1,776
DENTAL INSURANCE TOTAL	\$1,064	\$1,063	\$1,376	\$1,562	\$1,680	\$1,776
Workers Compensation						
(10.20.131.02.4104) Workers Compensation	\$369	\$311	\$402	\$557	\$407	\$333
WORKERS COMPENSATION TOTAL	\$369	\$311	\$402	\$557	\$407	\$333
Vision Insurance-Vsp						
(10.20.131.02.4112) Vision Insurance-Vsp	\$225	\$195	\$252	\$328	\$372	\$402
VISION INSURANCE-VSP TOTAL	\$225	\$195	\$252	\$328	\$372	\$402
Life Insurance						
(10.20.131.02.4106) Life Insurance	\$77	\$71	\$99	\$86	\$105	\$120
LIFE INSURANCE TOTAL	\$77	\$71	\$99	\$86	\$105	\$120
Disability Insurance						
(10.20.131.02.4116) Disability Insurance	\$50	\$52	\$73	\$76	\$76	\$80
DISABILITY INSURANCE TOTAL	\$50	\$52	\$73	\$76	\$76	\$80
PERSONNEL COSTS TOTAL	\$46,784	\$50,346	\$63,598	\$76,452	\$85,233	\$91,206
COMPENSATION TOTAL	\$168,971	\$207,578	\$268,948	\$275,675	\$286,519	\$297,056
Operating Expenses						
Printing & Supplies						
General Supplies						
(10.20.131.04.5001) General Supplies	\$1,634	\$4,030	\$5,518	\$6,500	\$3,361	\$6,000
GENERAL SUPPLIES TOTAL	\$1,634	\$4,030	\$5,518	\$6,500	\$3,361	\$6,000
Copier Lease & Usage						
(10.20.131.04.5110) Copier Lease & Usage	\$3,075	\$1,383	\$1,436	\$1,500	\$1,666	\$1,500
COPIER LEASE & USAGE TOTAL	\$3,075	\$1,383	\$1,436	\$1,500	\$1,666	\$1,500
Outside Printing						
(10.20.131.04.5120) Outside Printing	\$1,547	\$665	\$0	\$1,000	\$0	\$500
OUTSIDE PRINTING TOTAL	\$1,547	\$665	\$0	\$1,000	\$0	\$500
PRINTING & SUPPLIES TOTAL	\$6,257	\$6,078	\$6,953	\$9,000	\$5,027	\$8,000
Insurance						
Liability						
(10.20.131.16.5715) Liability	\$7,241	\$6,193	\$5,820	\$7,200	\$5,929	\$5,400
LIABILITY TOTAL	\$7,241	\$6,193	\$5,820	\$7,200	\$5,929	\$5,400
INSURANCE TOTAL	\$7,241	\$6,193	\$5,820	\$7,200	\$5,929	\$5,400
Fees						

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Misc. Fees						
(10.20.131.08.5399) Miscellaneous Fees	\$2,810	\$2,624	\$2,808	\$3,000	\$2,686	\$3,000
MISC. FEES TOTAL	\$2,810	\$2,624	\$2,808	\$3,000	\$2,686	\$3,000
Financial Services						
(10.20.131.08.5346) Financial Services	\$1,113	\$1,416	\$424	\$1,500	\$0	\$500
FINANCIAL SERVICES TOTAL	\$1,113	\$1,416	\$424	\$1,500	\$0	\$500
Legal Fees						
(10.20.131.08.5311) Legal Fees	\$225	\$475	\$0	\$3,000	\$0	\$1,000
LEGAL FEES TOTAL	\$225	\$475	\$0	\$3,000	\$0	\$1,000
Recruitment						
(10.20.131.08.5372) Recruitment Expenses	\$0	\$450	\$0	\$500	\$0	\$0
RECRUITMENT TOTAL	\$0	\$450	\$0	\$500	\$0	\$0
FEES TOTAL	\$4,148	\$4,965	\$3,232	\$8,000	\$2,686	\$4,500
Travel & Training						
Training Travel						
(10.20.131.06.5210) Training Travel	\$0	\$1,504	\$2,782	\$6,000	\$2,900	\$4,000
TRAINING TRAVEL TOTAL	\$0	\$1,504	\$2,782	\$6,000	\$2,900	\$4,000
Registration Fees						
(10.20.131.06.5251) Registration Fees	\$250	\$675	\$0	\$2,500	\$0	\$1,500
REGISTRATION FEES TOTAL	\$250	\$675	\$0	\$2,500	\$0	\$1,500
TRAVEL & TRAINING TOTAL	\$250	\$2,179	\$2,782	\$8,500	\$2,900	\$5,500
Other Expenses						
Membership Dues						
(10.20.131.38.5811) Membership Dues	\$80	\$380	\$420	\$1,200	\$0	\$500
MEMBERSHIP DUES TOTAL	\$80	\$380	\$420	\$1,200	\$0	\$500
Meeting Expense						
(10.20.131.38.5803) Meeting Expense	\$0	\$0	\$0	\$400	\$82	\$400
MEETING EXPENSE TOTAL	\$0	\$0	\$0	\$400	\$82	\$400
Clothing Expenses						
(10.20.131.38.5812) Clothing Expenses	\$0	\$0	\$0	\$300	\$0	\$300
CLOTHING EXPENSES TOTAL	\$0	\$0	\$0	\$300	\$0	\$300
Publications						
(10.20.131.38.5810) Publications	\$0	\$0	\$0	\$400	\$0	\$0
PUBLICATIONS TOTAL	\$0	\$0	\$0	\$400	\$0	\$0
OTHER EXPENSES TOTAL	\$80	\$380	\$420	\$2,300	\$82	\$1,200
Non Capital Equipment						
Minor Purchases						
(10.20.131.18.5601) Minor Purchase	\$0	\$0	\$0	\$3,000	\$184	\$1,000
MINOR PURCHASES TOTAL	\$0	\$0	\$0	\$3,000	\$184	\$1,000
NON CAPITAL EQUIPMENT TOTAL	\$0	\$0	\$0	\$3,000	\$184	\$1,000
OPERATING EXPENSES TOTAL	\$17,975	\$19,794	\$19,207	\$38,000	\$16,808	\$25,600
TOTAL	\$186,946	\$227,372	\$288,155	\$313,675	\$303,327	\$322,656

Prosecutor's Office Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Compensation						
Personnel Salaries						
Regular						
(10.20.121.02.4001) Regular	\$47,673	\$57,366	\$58,106	\$61,611	\$61,840	\$63,017
REGULAR TOTAL	\$47,673	\$57,366	\$58,106	\$61,611	\$61,840	\$63,017
Health Savings - (HSA)						
(10.20.121.02.4018) Health Savings-(HSA)	\$2,925	\$3,864	\$3,834	\$3,600	\$3,600	\$3,600
HEALTH SAVINGS - (HSA) TOTAL	\$2,925	\$3,864	\$3,834	\$3,600	\$3,600	\$3,600
Overtime						
(10.20.121.02.4004) Overtime	\$2,673	\$967	\$2,089	\$2,080	\$3,526	\$3,500
OVERTIME TOTAL	\$2,673	\$967	\$2,089	\$2,080	\$3,526	\$3,500
Opt Out (Health Insurance)						
(10.20.121.02.4015) Opt Out (Health Insurance)	\$388	\$0	\$0	\$0	\$0	\$0
OPT OUT (HEALTH INSURANCE) TOTAL	\$388	\$0	\$0	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$53,659	\$62,197	\$64,029	\$67,291	\$68,966	\$70,117
Personnel Costs						
Health Insurance						
(10.20.121.02.4105) Health Insurance	\$20,492	\$23,712	\$25,896	\$29,358	\$27,960	\$29,358
HEALTH INSURANCE TOTAL	\$20,492	\$23,712	\$25,896	\$29,358	\$27,960	\$29,358
Retirement - Lagers						
(10.20.121.02.4102) Retirement - Lagers	\$1,151	\$4,144	\$4,474	\$6,560	\$6,541	\$7,356
RETIREMENT - LAGERS TOTAL	\$1,151	\$4,144	\$4,474	\$6,560	\$6,541	\$7,356
Social Security						
(10.20.121.02.4101) Social Security	\$3,379	\$3,995	\$4,160	\$5,148	\$4,672	\$5,364
SOCIAL SECURITY TOTAL	\$3,379	\$3,995	\$4,160	\$5,148	\$4,672	\$5,364
Dental Insurance						
(10.20.121.02.4107) Dental Insurance	\$940	\$1,056	\$1,056	\$1,109	\$1,056	\$1,116
DENTAL INSURANCE TOTAL	\$940	\$1,056	\$1,056	\$1,109	\$1,056	\$1,116
Workers Compensation						
(10.20.121.02.4104) Workers Compensation	\$302	\$310	\$328	\$175	\$169	\$109
WORKERS COMPENSATION TOTAL	\$302	\$310	\$328	\$175	\$169	\$109
Vision Insurance-Vsp						
(10.20.121.02.4112) Vision Insurance-VSP	\$192	\$228	\$228	\$239	\$228	\$246
VISION INSURANCE-VSP TOTAL	\$192	\$228	\$228	\$239	\$228	\$246
Life Insurance						
(10.20.121.02.4106) Life Insurance	\$30	\$43	\$54	\$58	\$58	\$60
LIFE INSURANCE TOTAL	\$30	\$43	\$54	\$58	\$58	\$60
Disability Insurance						
(10.20.121.02.4116) Disability Insurance	\$6	\$0	\$0	\$0	\$0	\$0
DISABILITY INSURANCE TOTAL	\$6	\$0	\$0	\$0	\$0	\$0
PERSONNEL COSTS TOTAL	\$26,494	\$33,487	\$36,196	\$42,647	\$40,684	\$43,609
COMPENSATION TOTAL	\$80,153	\$95,684	\$100,224	\$109,938	\$109,650	\$113,726
Operating Expenses						
Fees						
Legal Fees						
(10.20.121.08.5311) Legal Fees	\$5,575	\$5,585	\$5,250	\$6,000	\$6,999	\$6,000
LEGAL FEES TOTAL	\$5,575	\$5,585	\$5,250	\$6,000	\$6,999	\$6,000
FEES TOTAL	\$5,575	\$5,585	\$5,250	\$6,000	\$6,999	\$6,000
Insurance						
Liability						
(10.20.121.16.5715) LIABILITY	\$3,560	\$2,861	\$3,309	\$3,600	\$2,965	\$2,700
LIABILITY TOTAL	\$3,560	\$2,861	\$3,309	\$3,600	\$2,965	\$2,700
INSURANCE TOTAL	\$3,560	\$2,861	\$3,309	\$3,600	\$2,965	\$2,700
Travel & Training						
Training Travel						
(10.20.121.06.5210) Training Travel	\$649	\$353	\$1,468	\$2,200	\$120	\$1,000
TRAINING TRAVEL TOTAL	\$649	\$353	\$1,468	\$2,200	\$120	\$1,000
Registration Fees						
(10.20.121.06.5251) Registration Fees	\$0	\$220	\$0	\$1,800	\$220	\$1,000
REGISTRATION FEES TOTAL	\$0	\$220	\$0	\$1,800	\$220	\$1,000

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
TRAVEL & TRAINING TOTAL	\$649	\$573	\$1,468	\$4,000	\$340	\$2,000
Non Capital Equipment						
Minor Purchases						
(10.20.121.18.5601) Minor Purchase	\$0	\$1,226	\$0	\$500	\$0	\$200
MINOR PURCHASES TOTAL	\$0	\$1,226	\$0	\$500	\$0	\$200
NON CAPITAL EQUIPMENT TOTAL	\$0	\$1,226	\$0	\$500	\$0	\$200
Printing & Supplies						
General Supplies						
(10.20.121.04.5001) General Supplies	\$128	\$96	\$738	\$250	\$54	\$200
GENERAL SUPPLIES TOTAL	\$128	\$96	\$738	\$250	\$54	\$200
PRINTING & SUPPLIES TOTAL	\$128	\$96	\$738	\$250	\$54	\$200
Other Expenses						
Membership Dues						
(10.20.121.38.5811) Membership Dues	\$200	\$0	\$436	\$100	\$0	\$100
MEMBERSHIP DUES TOTAL	\$200	\$0	\$436	\$100	\$0	\$100
OTHER EXPENSES TOTAL	\$200	\$0	\$436	\$100	\$0	\$100
OPERATING EXPENSES TOTAL	\$10,112	\$10,342	\$11,201	\$14,450	\$10,356	\$11,200
TOTAL	\$90,265	\$106,026	\$111,425	\$124,388	\$120,006	\$124,926

Finance Department

2024 Budget

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 FY2024, along with a brief look at historical staffing levels, are as follows:

Finance Budgeted Staff

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
Number of Budgeted Staff					
Accountant	2.00	2.00	1.00	2.00	2.00
Accounting Manager	2.00	2.00	1.00	1.00	1.00
Accounting Specialist	1.00	1.00	2.00	2.00	2.00
Assistant Director - Finance	1.00	1.00	1.00	1.00	1.00
Director - Finance	1.00	1.00	1.00	1.00	1.00
Finance Analyst	1.00	1.00	1.00	1.00	1.00
Finance Technician	3.00	3.00	3.00	3.00	3.00
Operations Supervisor - Finance	1.00	1.00	1.00	1.00	1.00
Payroll Specialist	1.00	1.00	1.00	1.00	1.00
NUMBER OF BUDGETED STAFF	13.00	13.00	12.00	13.00	13.00

Finance Department Goals & Objectives

Below are a list of goals and objectives and their statuses for the Finance Department from 2020 to 2024.

FY2020 Goals and Objectives

1. Continue succession planning within the Finance Department

- **Explanation:** 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.
- **Status:** Ongoing

2. Continued OpenGov Utilization

- **Explanation:** 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.
- **Status:** Completed in July of 2020.

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.

- **Explanation:** 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.
- **Status:** Completed in July of 2020.

FY2021 Goals and Objectives

1. WaterSmart Integration

- **Explanation:** The City of Liberty will rollout 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
- **Status:** Completed and rolled out to citizens February 1, 2021

2. Upgrade Payroll/HR Software

- **Explanation:** 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
- **Status:** Postponed until 2022

3. Upgrade Financial Software

- **Explanation:** Beginning in 2021, Finance along with IT staff will begin researching new Financial Systems, one that can easily be integrated into with features that will improve efficiencies within the organization
- **Status:** Postponed

4. Support City Council

- **Explanation:** Support Council discussions on bolstering existing City services and providing Capital improvements that citizens expect. Utilizing existing taxes to support existing City services
- **Status:** Ongoing

FY2022 Goals and Objectives

1. Upgrade Payroll/HR Software

- **Explanation:** Finance and IT staff will continue researching different options for an upgraded Payroll/HR Software
- **Status:** Completed December 2022.

2. Continue succession planning in Finance Department

- **Explanation:** Training all personnel on current positions, as well as cross training so they are able to cover when personnel are out of the office
- **Status:** Ongoing

3. Training Enhancement

- **Explanation:** Enhance the training opportunities that are provided to our employees. Allow for employees to attend outside training events and more webinars
- **Status:** Ongoing

FY2023 Goals and Objectives

1. Upgrade the Financial Software/Utility Billing Software

- **Explanation:** Ideally, Finance would find a software that can easily be integrated into, which includes features that will improve efficiencies within the organization. Along with the new Financial System, the City would also need to upgrade the current Utility Billing Program. Both of the current systems have been in place since the late 1980's
- **Status:** The Finance Department selected OpenGov Financials for the new Financial System and are set to begin migrating in 2024.

2. Continue succession planning in Finance Department

- **Explanation:** Training all personnel on current positions, as well as cross training so they are able to cover when personnel are out of the office
- **Status:** Ongoing

3. Training Enhancement

- **Explanation:** Enhance the training opportunities that are provided to our employees. Allow for employees to attend outside training events and more webinars
- **Status:** Ongoing

4. Creation of the City's Annual Comprehensive Financial Report

- **Explanation:** Utilizing the newly purchased software from FORVIS will allow Finance staff to complete the annual financial report completely in-house; saving the City roughly \$30,000 each year on auditing services
- **Status:** Began utilizing the software from FORVIS to create the 2022 FY ACFR.

5. OpenGov: Workforce and Stories

- **Explanation:** Utilize this software to streamline the process of budgeting for Compensation, and make our Budget Book interactive
- **Status:** Completed and operational starting in 2023.

FY2024 Goals and Objectives

1. Update the Chart of Accounts

- **Explanation:** Finance's Chart of Accounts has been used for many years and is beginning to run out of room for new account codes. Staff are working with OpenGov to update the chart of accounts to allow room for expansion as the City continues to grow.
- **Status:** In progress.

3. Train Staff to use the OpenGov Financials/Utility Billing Software

- **Explanation:** After the initial set up and migration is complete, the next step will be to set up meetings and classes to train staff to use the OpenGov Financials/Utility Billing software.
- **Status:** Awaiting completion of migration to new software.

2. Migrate to OpenGov Financial Software/Utility Billing Software

- **Explanation:** In 2023, the Finance Department chose OpenGov Financials for the new Financial/Utility Billing Software. The objective in 2024 will be to set up and be fully migrated to OpenGov Financials/Utility Billing before the end of the year.
- **Status:** In progress.

4. Training Enhancement

- **Explanation:** Enhance the training opportunities that are provided to our employees. Allow for employees to attend outside training events and more webinars
- **Status:** Ongoing.

2024 Expenses - Finance

Finance Expenses 2020 Actual - 2024 Budget

Finance Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Compensation						
Personnel Salaries						
Regular						
(10.30.130.02.4001) Regular	\$492,563	\$533,846	\$487,965	\$568,348	\$531,677	\$568,674
REGULAR TOTAL	\$492,563	\$533,846	\$487,965	\$568,348	\$531,677	\$568,674
Part-Time						
(10.30.130.02.4002) Part-Time	\$0	\$19,950	\$750	\$45,000	\$0	\$0
PART-TIME TOTAL	\$0	\$19,950	\$750	\$45,000	\$0	\$0
Health Savings - (HSA)						
(10.30.130.02.4018) Health Savings-(Hsa)	\$6,683	\$6,471	\$7,779	\$10,592	\$8,599	\$9,799
HEALTH SAVINGS - (HSA) TOTAL	\$6,683	\$6,471	\$7,779	\$10,592	\$8,599	\$9,799
Opt Out (Health Insurance)						
(10.30.130.02.4015) Opt Out (Health Ins)	\$7,595	\$7,348	\$8,730	\$8,730	\$8,730	\$8,730
OPT OUT (HEALTH INSURANCE) TOTAL	\$7,595	\$7,348	\$8,730	\$8,730	\$8,730	\$8,730
Overtime						
(10.30.130.02.4004) Overtime	\$2,540	\$3,933	\$5,728	\$541	\$7,436	\$6,400
OVERTIME TOTAL	\$2,540	\$3,933	\$5,728	\$541	\$7,436	\$6,400
PERSONNEL SALARIES TOTAL	\$509,380	\$571,548	\$510,952	\$633,211	\$556,442	\$593,603
Personnel Costs						
Health Insurance						
(10.30.130.02.4105) Health Insurance	\$60,725	\$65,737	\$73,373	\$98,735	\$76,052	\$91,970
HEALTH INSURANCE TOTAL	\$60,725	\$65,737	\$73,373	\$98,735	\$76,052	\$91,970
Retirement - Lagers						
(10.30.130.02.4102) Retirement - Lagers	\$52,860	\$50,999	\$53,783	\$88,820	\$81,935	\$94,383
RETIREMENT - LAGERS TOTAL	\$52,860	\$50,999	\$53,783	\$88,820	\$81,935	\$94,383
Social Security						
(10.30.130.02.4101) Social Security	\$36,809	\$40,180	\$37,482	\$48,441	\$40,726	\$45,411
SOCIAL SECURITY TOTAL	\$36,809	\$40,180	\$37,482	\$48,441	\$40,726	\$45,411
Dental Insurance						
(10.30.130.02.4107) Dental Insurance	\$3,508	\$3,485	\$3,304	\$4,000	\$3,292	\$3,811
DENTAL INSURANCE TOTAL	\$3,508	\$3,485	\$3,304	\$4,000	\$3,292	\$3,811
Workers Compensation						
(10.30.130.02.4104) Workers Compensation	\$1,403	\$1,207	\$1,315	\$1,791	\$1,299	\$1,029
WORKERS COMPENSATION TOTAL	\$1,403	\$1,207	\$1,315	\$1,791	\$1,299	\$1,029
Vision Insurance-Vsp						
(10.30.130.02.4112) Vision Insurance-Vsp	\$826	\$834	\$801	\$994	\$797	\$944
VISION INSURANCE-VSP TOTAL	\$826	\$834	\$801	\$994	\$797	\$944
Disability Insurance						
(10.30.130.02.4116) Disability Insurance	\$344	\$361	\$347	\$319	\$287	\$323
DISABILITY INSURANCE TOTAL	\$344	\$361	\$347	\$319	\$287	\$323
Life Insurance						
(10.30.130.02.4106) Life Insurance	\$128	\$154	\$205	\$242	\$218	\$242
LIFE INSURANCE TOTAL	\$128	\$154	\$205	\$242	\$218	\$242
PERSONNEL COSTS TOTAL	\$156,603	\$162,956	\$170,611	\$243,342	\$204,605	\$238,113
COMPENSATION TOTAL	\$665,983	\$734,504	\$681,563	\$876,553	\$761,048	\$831,716
Operating Expenses						
Fees						
Misc. Fees						
(10.30.130.08.5399) Miscellaneous Fees	\$75,101	\$80,236	\$79,130	\$81,000	\$95,780	\$100,000
MISC. FEES TOTAL	\$75,101	\$80,236	\$79,130	\$81,000	\$95,780	\$100,000
Audit Fees						
(10.30.130.08.5306) Audit Fees	\$53,020	\$56,211	\$59,620	\$94,000	\$115,023	\$85,000
AUDIT FEES TOTAL	\$53,020	\$56,211	\$59,620	\$94,000	\$115,023	\$85,000

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Financial Services						
(10.30.130.08.5346) Financial Services	\$24,806	\$52,745	\$25,775	\$30,000	\$25,480	\$30,000
FINANCIAL SERVICES TOTAL	\$24,806	\$52,745	\$25,775	\$30,000	\$25,480	\$30,000
Contract Labor						
(10.30.130.08.5397) Contract Labor	\$0	\$31,829	\$0	\$0	\$40,219	\$50,000
CONTRACT LABOR TOTAL	\$0	\$31,829	\$0	\$0	\$40,219	\$50,000
Advertising						
(10.30.130.08.5371) Advertising	\$0	\$173	\$324	\$0	\$346	\$0
ADVERTISING TOTAL	\$0	\$173	\$324	\$0	\$346	\$0
FEES TOTAL	\$152,927	\$221,194	\$164,849	\$205,000	\$276,848	\$265,000
Insurance						
Liability						
(10.30.130.16.5715) Liability	\$17,088	\$14,615	\$12,570	\$14,540	\$11,977	\$10,910
LIABILITY TOTAL	\$17,088	\$14,615	\$12,570	\$14,540	\$11,977	\$10,910
INSURANCE TOTAL	\$17,088	\$14,615	\$12,570	\$14,540	\$11,977	\$10,910
Printing & Supplies						
General Supplies						
(10.30.130.04.5001) General Supplies	\$4,340	\$3,985	\$3,951	\$3,000	\$5,359	\$4,000
GENERAL SUPPLIES TOTAL	\$4,340	\$3,985	\$3,951	\$3,000	\$5,359	\$4,000
Copier Lease & Usage						
(10.30.130.04.5110) Copier Lease & Usage	\$2,337	\$2,751	\$2,933	\$2,500	\$2,737	\$2,500
COPIER LEASE & USAGE TOTAL	\$2,337	\$2,751	\$2,933	\$2,500	\$2,737	\$2,500
Outside Printing						
(10.30.130.04.5120) Outside Printing	\$2,600	\$2,644	\$2,875	\$1,500	\$2,188	\$2,000
OUTSIDE PRINTING TOTAL	\$2,600	\$2,644	\$2,875	\$1,500	\$2,188	\$2,000
PRINTING & SUPPLIES TOTAL	\$9,277	\$9,380	\$9,759	\$7,000	\$10,284	\$8,500
Other Expenses						
Postage						
(10.30.130.38.5808) Postage	\$977	\$3,356	\$3,820	\$2,500	\$3,257	\$2,500
POSTAGE TOTAL	\$977	\$3,356	\$3,820	\$2,500	\$3,257	\$2,500
Membership Dues						
(10.30.130.38.5811) Membership Dues	\$541	\$603	\$670	\$700	\$763	\$700
MEMBERSHIP DUES TOTAL	\$541	\$603	\$670	\$700	\$763	\$700
Miscellaneous Expenses						
(10.30.130.38.5989) Miscellaneous Expenses	\$84	\$201	\$141	\$200	\$93	\$200
MISCELLANEOUS EXPENSES TOTAL	\$84	\$201	\$141	\$200	\$93	\$200
Meeting Expense						
(10.30.130.38.5803) Meeting Expense	\$0	\$0	\$84	\$50	\$152	\$100
MEETING EXPENSE TOTAL	\$0	\$0	\$84	\$50	\$152	\$100
Over/Short						
(10.30.130.38.5801) Over/Short	-\$65	\$47	-\$389	\$100	\$384	\$100
OVER/SHORT TOTAL	-\$65	\$47	-\$389	\$100	\$384	\$100
OTHER EXPENSES TOTAL	\$1,537	\$4,206	\$4,325	\$3,550	\$4,649	\$3,600
Travel & Training						
Training Travel						
(10.30.130.06.5210) Training Travel	\$13	\$0	\$675	\$4,000	\$1,511	\$4,000
TRAINING TRAVEL TOTAL	\$13	\$0	\$675	\$4,000	\$1,511	\$4,000
Registration Fees						
(10.30.130.06.5251) Registration Fees	\$50	\$0	\$850	\$500	\$0	\$500
REGISTRATION FEES TOTAL	\$50	\$0	\$850	\$500	\$0	\$500
TRAVEL & TRAINING TOTAL	\$63	\$0	\$1,525	\$4,500	\$1,511	\$4,500
Maintenance						
Office Equipment Maintenance						
(10.30.130.14.5551) Office Equipment Maintenance	\$1,490	\$767	\$913	\$850	\$714	\$850
OFFICE EQUIPMENT MAINTENANCE TOTAL	\$1,490	\$767	\$913	\$850	\$714	\$850
Software Maintenance						
(10.30.130.14.5591) Software Maintenance	\$100	\$148	\$293	\$100	\$150	\$200
SOFTWARE MAINTENANCE TOTAL	\$100	\$148	\$293	\$100	\$150	\$200
MAINTENANCE TOTAL	\$1,590	\$915	\$1,206	\$950	\$864	\$1,050
Non Capital Equipment						
Minor Purchases						

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
(10.30.130.18.5601) Minor Equipment	\$0	\$3,530	\$711	\$500	-\$100	\$500
MINOR PURCHASES TOTAL	\$0	\$3,530	\$711	\$500	-\$100	\$500
Minor Furniture	\$0	\$0	-\$110	\$0	\$0	\$0
NON CAPITAL EQUIPMENT TOTAL	\$0	\$3,530	\$601	\$500	-\$100	\$500
OPERATING EXPENSES TOTAL	\$182,483	\$253,839	\$194,834	\$236,040	\$306,034	\$294,060
Capital Projects						
Capital Outlays						
Capital Equipment						
(10.30.130.36.7201) Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$500,000
(10.30.130.36.7203) COMPUTER SOFTWARE	\$0	\$0	\$0	\$35,000	\$35,150	\$0
CAPITAL EQUIPMENT TOTAL	\$0	\$0	\$0	\$35,000	\$35,150	\$500,000
CAPITAL OUTLAYS TOTAL	\$0	\$0	\$0	\$35,000	\$35,150	\$500,000
CAPITAL PROJECTS TOTAL	\$0	\$0	\$0	\$35,000	\$35,150	\$500,000
TOTAL	\$848,466	\$988,343	\$876,397	\$1,147,593	\$1,102,232	\$1,625,776

Fire Department

2024 Budget

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	2019	2020	2021	2022	2023	2024 Goal
Dispatch to Enroute	1.41	1.54	1.43	1.48	1.45	1.00
Enroute to On Scene	4.14	4.01	3.86	5.00	4.36	4.00
Dispatch to On Scene	6.01	5.87	6.33	6.10	6.23	6.00
911 to On Scene	7.6	6.9	7.00	6.45	6.23	6.00

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	2019	2020	2021	2022	2023
EMS Pt. Transports	2800	2781	3471	3613	4054
Total Responses	4,377	4629	5652	6076	6444

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 Assistant Chief of EMS is responsible to oversee the EMS Division. 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- Support Services 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 Support Services 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 FY2024, along with a brief look at historical staffing levels, are as follows:

Fire Dept Staffing Levels

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
Number of Budgeted Staff					
Administrative Assistant - Fire	0.50	0.50	1.00	1.00	1.00
Assistant Chief-Shift Commander	3.00	3.00	3.00	3.00	0.00
Division Chief-EMS	0.00	0.00	1.00	1.00	0.00
Division Chief-Fire Marshal	1.00	1.00	1.00	1.00	0.00
Division Chief-Support Services	1.00	1.00	1.00	1.00	0.00
Fire Captain	9.00	9.00	9.00	9.00	9.00
Fire Chief	1.00	1.00	1.00	1.00	1.00
Fire Division Chief - Admin	0.00	0.00	0.00	0.00	3.00
Fire Division Chief - Shift	0.00	0.00	0.00	0.00	3.00
Firefighter/EMT	10.00	8.00	11.00	14.00	10.00
Firefighter/Paramedic	29.00	31.00	34.00	34.00	36.00
Firefighter/Paramedic/EMT - PSST	0.00	0.00	0.00	0.00	3.00
NUMBER OF BUDGETED STAFF	54.50	54.50	62.00	65.00	66.00

Fire Department Goals and Objectives

Below are a list of goals and objectives and their statuses for the Fire Department from 2020 to 2024.

FY2020 Goals and Objectives

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

- **Explanation:** The Fire Department will complete an eligibility process to establish a list to utilize for filling vacancies and future positions
- **Status:** The FD hired two Firefighter/Paramedics in 2019. Established an eligibility list with a Firefighter/Paramedic Student to help find qualified individuals for future vacancies

2. Complete construction of a Fire Training Tower, train employees, establish policies and plans for operations

- **Explanation:** To provide opportunities for employees to receive the training needed to support the operations of the training tower, specifically pertaining to live burns. Implement necessary policies and plans to coordinate the operations of the training facility
- **Status:** 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)

- **Explanation:** Complete the development of and implement a CDP
- **Status:** In progress

4. Complete a promotional process for the Assistant Chief of EMS position

- **Explanation:** The department will conduct a process to promote an internal Captain for the position of Assistant Chief of EMS
- **Status:** Position was put on hold in 2020 due to COVID—anticipated to be filled in 2021

FY2021 Goals and Objectives

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

- **Explanation:** The Fire Department will complete an eligibility process to establish a list to utilize for filling vacancies and future positions
- **Status:** Ongoing

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

- **Explanation:** The Fire Department is looking at future growth in order to continue to provide high quality service to the citizens of Liberty
- **Status:** Moving forward with the Station 3 RFP in 2022

3. Recover/return to normal after COVID-19

- **Explanation:** 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
- **Status:** In progress

FY2022 Goals and Objectives

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

- **Explanation:** The Fire Department will complete an eligibility process to establish a list to utilize for filling vacancies and future positions
- **Status:** Ongoing

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

- **Explanation:** The Fire Department is looking at future growth in order to continue to provide high quality service to the citizens of Liberty
- **Status:** Land was purchased in order to expand station #3 and land has been donated for station #4

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

- **Explanation:** 2021 saw an increase of over 1,000 calls. In order to cut down on M/A we will staff a third full-time ambulance at Station 3
- **Status:** The 3rd full-time ambulance was added in March of 2022, this has helped with decreasing response times

FY2023 Goals and Objectives

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

- **Explanation:** The Fire Department will complete an eligibility process to establish a list to utilize for filling vacancies and future positions
- **Status:** 3 New Firefighter/Paramedics were added in 2023 to staff Truck 1.

2. Complete the remodel of Fire Station 3 and secure land for possible Station 5 on the south side of the City

- **Explanation:** The Fire Department intends to look at future growth in order to continue to provide high quality service to the citizens of Liberty
- **Status:** Land was secured for Fire Station 3 and building addition to house the third full time ambulance will be completed early 2024.

3. Add staffing to Truck 1 to continue to improve responses.

- **Explanation:** With the increased amount of calls, it is important to have staff to ensure we can respond to these calls
- **Status:** Staff has been added mid-year 2023.

FY2024 Goals and Objectives

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

Explanation: The FD utilizing the Labor/Management process will advertise for the positions of Firefighter/EMT and Firefighter/Paramedic in 2024. The Department will complete an eligibility process to establish a list to utilize to fill vacancies and future positions

Status: Ongoing.

2. Secure land for future Station 4 and 5.

Explanation: Work with city staff to determine where the next two fire stations should be placed and work to secure the amount of land needed.

Status: In progress.

3. Add a Fire Inspector.

Explanation: The department has been approved to add a 40-hour fire Inspector position to help assist with the new construction within the city.

Status: In progress.

2024 Expenses - Fire

Fire Expenses 2020 Actual - 2024 Budget

Administration Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Compensation							
Personnel Salaries							
Regular							
(10.50.300.02.4001) Regular	\$143,332	\$157,766	\$191,568	\$199,367	\$205,828	\$300,865	\$43,736
REGULAR TOTAL	\$143,332	\$157,766	\$191,568	\$199,367	\$205,828	\$300,865	\$43,736
Health Savings - (HSA)							
(10.50.300.02.4018) Health Savings-(HSA)	\$4,441	\$4,573	\$5,460	\$4,800	\$4,200	\$3,600	\$1,800
HEALTH SAVINGS - (HSA) TOTAL	\$4,441	\$4,573	\$5,460	\$4,800	\$4,200	\$3,600	\$1,800
Overtime							
(10.50.300.02.4004) Overtime	\$2,841	\$148	\$0	\$10,917	\$0	\$0	\$0
OVERTIME TOTAL	\$2,841	\$148	\$0	\$10,917	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$150,614	\$162,488	\$197,028	\$215,084	\$210,028	\$304,465	\$45,536
Personnel Costs							
Retirement - Lagers							
(10.50.300.02.4102) Retirement - Lagers	\$29,487	\$33,907	\$39,641	\$52,834	\$51,909	\$79,271	\$10,950
RETIREMENT - LAGERS TOTAL	\$29,487	\$33,907	\$39,641	\$52,834	\$51,909	\$79,271	\$10,950
Health Insurance							
(10.50.300.02.4105) Health Insurance	\$27,640	\$27,814	\$39,588	\$44,754	\$32,438	\$33,084	\$7,878
HEALTH INSURANCE TOTAL	\$27,640	\$27,814	\$39,588	\$44,754	\$32,438	\$33,084	\$7,878
Social Security							
(10.50.300.02.4101) Social Security	\$10,916	\$11,399	\$14,148	\$16,454	\$15,120	\$23,292	\$3,204
SOCIAL SECURITY TOTAL	\$10,916	\$11,399	\$14,148	\$16,454	\$15,120	\$23,292	\$3,204
Workers Compensation							
(10.50.300.02.4104) Workers Compensation	\$13,031	\$11,073	\$12,679	\$15,818	\$11,752	\$10,440	\$2,940
WORKERS COMPENSATION TOTAL	\$13,031	\$11,073	\$12,679	\$15,818	\$11,752	\$10,440	\$2,940
Dental Insurance							
(10.50.300.02.4107) Dental Insurance	\$946	\$928	\$1,248	\$1,310	\$1,072	\$1,116	\$264
DENTAL INSURANCE TOTAL	\$946	\$928	\$1,248	\$1,310	\$1,072	\$1,116	\$264
Vision Insurance-Vsp							
(10.50.300.02.4112) Vision Insurance-Vsp	\$279	\$274	\$348	\$365	\$293	\$300	\$72
VISION INSURANCE-VSP TOTAL	\$279	\$274	\$348	\$365	\$293	\$300	\$72
Disability Insurance							
(10.50.300.02.4116) Disability Insurance	\$74	\$76	\$91	\$76	\$76	\$80	\$19
DISABILITY INSURANCE TOTAL	\$74	\$76	\$91	\$76	\$76	\$80	\$19
Life Insurance							
(10.50.300.02.4106) Life Insurance	\$27	\$32	\$54	\$58	\$58	\$60	\$14
LIFE INSURANCE TOTAL	\$27	\$32	\$54	\$58	\$58	\$60	\$14
PERSONNEL COSTS TOTAL	\$82,401	\$85,503	\$107,798	\$131,669	\$112,717	\$147,643	\$25,341
COMPENSATION TOTAL	\$233,015	\$247,991	\$304,826	\$346,753	\$322,745	\$452,108	\$70,877
Operating Expenses							
Maintenance							
Emergency Mgt Maintenance							
(10.50.300.14.5553) Emergency Mgt Maintenance	\$26,458	\$36,414	\$26,670	\$40,000	\$182,091	\$130,600	\$18,415
EMERGENCY MGT MAINTENANCE TOTAL	\$26,458	\$36,414	\$26,670	\$40,000	\$182,091	\$130,600	\$18,415
Building Maintenance							
(10.50.300.14.5571) Building Maintenance	\$32,212	\$21,511	\$35,780	\$28,000	\$22,993	\$28,000	\$3,492
BUILDING MAINTENANCE TOTAL	\$32,212	\$21,511	\$35,780	\$28,000	\$22,993	\$28,000	\$3,492
Vehicle Fuel							
(10.50.300.14.5521) Vehicle Fuel	\$1,726	\$2,976	\$4,259	\$4,800	\$4,203	\$5,000	\$596
VEHICLE FUEL TOTAL	\$1,726	\$2,976	\$4,259	\$4,800	\$4,203	\$5,000	\$596
Misc Equipment Maint							
(10.50.300.14.5559) Misc Equipment Maint	\$3,930	\$2,982	\$40	\$3,000	\$36	\$3,000	\$0

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
MISC EQUIPMENT MAINT TOTAL	\$3,930	\$2,982	\$40	\$3,000	\$36	\$3,000	\$0
Vehicle Maintenance							
(10.50.300.14.5541) Vehicle Maintenance	\$486	\$173	\$770	\$2,000	\$4,187	\$2,000	\$44
VEHICLE MAINTENANCE TOTAL	\$486	\$173	\$770	\$2,000	\$4,187	\$2,000	\$44
Grounds Maintenance							
(10.50.300.14.5575) Grounds/Landscaping	\$0	\$46	\$63	\$500	\$0	\$500	\$0
GROUNDS MAINTENANCE TOTAL	\$0	\$46	\$63	\$500	\$0	\$500	\$0
MAINTENANCE TOTAL	\$64,812	\$64,102	\$67,582	\$78,300	\$213,510	\$169,100	\$22,547
Insurance							
Property/Im							
(10.50.300.16.5711) Property/Im/Dp	\$14,352	\$29,287	\$45,378	\$48,392	\$40,395	\$37,483	\$8,676
PROPERTY/IM TOTAL	\$14,352	\$29,287	\$45,378	\$48,392	\$40,395	\$37,483	\$8,676
Liability							
(10.50.300.16.5715) Liability	\$3,620	\$3,096	\$2,910	\$3,600	\$3,411	\$3,670	\$848
LIABILITY TOTAL	\$3,620	\$3,096	\$2,910	\$3,600	\$3,411	\$3,670	\$848
INSURANCE TOTAL	\$17,972	\$32,383	\$48,288	\$51,992	\$43,806	\$41,153	\$9,525
Utilities							
Electric							
(10.50.300.12.5401) Electric	\$18,506	\$16,809	\$21,014	\$18,000	\$24,584	\$25,000	\$2,459
ELECTRIC TOTAL	\$18,506	\$16,809	\$21,014	\$18,000	\$24,584	\$25,000	\$2,459
Natural Gas							
(10.50.300.12.5421) Natural Gas	\$5,951	\$7,439	\$10,087	\$10,000	\$13,929	\$22,000	\$7,301
NATURAL GAS TOTAL	\$5,951	\$7,439	\$10,087	\$10,000	\$13,929	\$22,000	\$7,301
Mobile Phones							
(10.50.300.12.5453) Mobile Phones	\$407	\$1,164	\$1,537	\$0	\$4,877	\$3,500	\$938
MOBILE PHONES TOTAL	\$407	\$1,164	\$1,537	\$0	\$4,877	\$3,500	\$938
UTILITIES TOTAL	\$24,864	\$25,412	\$32,638	\$28,000	\$43,390	\$50,500	\$10,698
Fees							
Medical Fees							
(10.50.300.08.5356) Medical Fees	\$0	\$14,490	\$27,090	\$50,000	\$36,142	\$50,000	\$9,966
MEDICAL FEES TOTAL	\$0	\$14,490	\$27,090	\$50,000	\$36,142	\$50,000	\$9,966
Other							
(10.50.300.08.5369) Pest Control/Mops	\$1,301	\$1,648	\$1,779	\$1,800	\$1,938	\$1,810	\$266
OTHER TOTAL	\$1,301	\$1,648	\$1,779	\$1,800	\$1,938	\$1,810	\$266
Employment Testing							
(10.50.300.08.5392) Employment Testing	\$300	\$4,060	\$1,350	\$0	\$3,655	\$0	\$0
EMPLOYMENT TESTING TOTAL	\$300	\$4,060	\$1,350	\$0	\$3,655	\$0	\$0
Misc. Fees							
(10.50.300.08.5399) Miscellaneous Fees	-\$20	-\$10	-\$10	\$0	\$0	\$0	\$0
MISC. FEES TOTAL	-\$20	-\$10	-\$10	\$0	\$0	\$0	\$0
FEES TOTAL	\$1,581	\$20,188	\$30,209	\$51,800	\$41,735	\$51,810	\$10,232
Printing & Supplies							
General Supplies							
(10.50.300.04.5001) General Supplies	\$1,994	\$2,453	\$5,563	\$2,000	\$2,760	\$2,000	\$292
GENERAL SUPPLIES TOTAL	\$1,994	\$2,453	\$5,563	\$2,000	\$2,760	\$2,000	\$292
Copier Lease & Usage							
(10.50.300.04.5110) Copier Lease & Usage	\$2,248	\$2,405	\$2,203	\$2,700	\$2,363	\$2,700	\$546
COPIER LEASE & USAGE TOTAL	\$2,248	\$2,405	\$2,203	\$2,700	\$2,363	\$2,700	\$546
Food							
(10.50.300.04.5013) Food	\$796	\$1,360	\$3,038	\$1,500	\$3,513	\$1,500	\$159
FOOD TOTAL	\$796	\$1,360	\$3,038	\$1,500	\$3,513	\$1,500	\$159
Outside Printing							
(10.50.300.04.5120) Outside Printing	\$0	\$580	\$0	\$1,000	\$0	\$1,000	\$0
OUTSIDE PRINTING TOTAL	\$0	\$580	\$0	\$1,000	\$0	\$1,000	\$0
Equipment							
(10.50.300.04.5017) Equipment Supplies	\$0	\$60	\$0	\$0	\$0	\$0	\$0
EQUIPMENT TOTAL	\$0	\$60	\$0	\$0	\$0	\$0	\$0
Maintenance Materials							
(10.50.300.04.5009) Maintenance Materials	\$0	\$0	\$0	\$0	\$17	\$0	\$0
MAINTENANCE MATERIALS TOTAL	\$0	\$0	\$0	\$0	\$17	\$0	\$0
PRINTING & SUPPLIES TOTAL	\$5,038	\$6,858	\$10,803	\$7,200	\$8,653	\$7,200	\$997
Travel & Training							

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Other Training							
(10.50.300.06.5259) Training Costs	\$1,723	\$252	\$2,011	\$10,000	\$1,564	\$10,000	\$913
OTHER TRAINING TOTAL	\$1,723	\$252	\$2,011	\$10,000	\$1,564	\$10,000	\$913
Registration Fees							
(10.50.300.06.5251) Registration Fees	\$0	\$215	\$245	\$0	\$233	\$0	\$885
REGISTRATION FEES TOTAL	\$0	\$215	\$245	\$0	\$233	\$0	\$885
Lodging & Meals	\$0	\$0	\$242	\$0	\$0	\$0	\$0
Training Travel							
(10.50.300.06.5210) Training Travel	\$0	\$0	\$40	\$0	\$0	\$0	\$0
TRAINING TRAVEL TOTAL	\$0	\$0	\$40	\$0	\$0	\$0	\$0
TRAVEL & TRAINING TOTAL	\$1,723	\$467	\$2,538	\$10,000	\$1,797	\$10,000	\$1,798
Non Capital Equipment							
Minor Purchases							
(10.50.300.18.5601) Minor Equipment	\$490	\$10,619	\$4,418	\$2,000	\$1,915	\$2,000	\$381
MINOR PURCHASES TOTAL	\$490	\$10,619	\$4,418	\$2,000	\$1,915	\$2,000	\$381
NON CAPITAL EQUIPMENT TOTAL	\$490	\$10,619	\$4,418	\$2,000	\$1,915	\$2,000	\$381
Other Expenses							
Membership Dues							
(10.50.300.38.5811) Membership Dues	\$1,585	\$1,775	\$2,179	\$4,200	\$2,380	\$4,500	\$700
MEMBERSHIP DUES TOTAL	\$1,585	\$1,775	\$2,179	\$4,200	\$2,380	\$4,500	\$700
Clothing Expenses							
(10.50.300.38.5812) Clothing Expenses	\$485	\$171	\$0	\$500	\$505	\$500	\$0
CLOTHING EXPENSES TOTAL	\$485	\$171	\$0	\$500	\$505	\$500	\$0
Postage							
(10.50.300.38.5808) Postage	\$216	\$257	\$159	\$350	\$183	\$350	\$0
POSTAGE TOTAL	\$216	\$257	\$159	\$350	\$183	\$350	\$0
OTHER EXPENSES TOTAL	\$2,286	\$2,203	\$2,338	\$5,050	\$3,067	\$5,350	\$700
OPERATING EXPENSES TOTAL	\$118,766	\$162,230	\$198,814	\$234,342	\$357,874	\$337,113	\$56,878
Transfers							
Interfund Transfers							
Miscellaneous							
(10.50.300.42.5999) MISCELLANEOUS	-\$1,126,957	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS TOTAL	-\$1,126,957	\$0	\$0	\$0	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	-\$1,126,957	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFERS TOTAL	-\$1,126,957	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	-\$775,176	\$410,221	\$503,640	\$581,095	\$680,619	\$789,221	\$127,755

Emergency Services Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Compensation							
Personnel Salaries							
Regular							
(10.50.301.02.4001) Regular	\$2,567,810	\$2,807,277	\$3,481,159	\$4,156,217	\$4,058,752	\$4,285,883	\$899,142
REGULAR TOTAL	\$2,567,810	\$2,807,277	\$3,481,159	\$4,156,217	\$4,058,752	\$4,285,883	\$899,142
Overtime							
(10.50.301.02.4004) Overtime	\$611,849	\$652,805	\$716,272	\$350,000	\$1,022,125	\$800,000	\$230,890
OVERTIME TOTAL	\$611,849	\$652,805	\$716,272	\$350,000	\$1,022,125	\$800,000	\$230,890
Health Savings - (HSA)							
(10.50.301.02.4018) Health Savings-(Hsa)	\$60,701	\$57,750	\$73,210	\$103,200	\$104,500	\$106,800	\$53,400
HEALTH SAVINGS - (HSA) TOTAL	\$60,701	\$57,750	\$73,210	\$103,200	\$104,500	\$106,800	\$53,400
Opt Out (Health Insurance)							
(10.50.301.02.4015) Opt Out (Health Ins)	\$26,059	\$32,738	\$34,920	\$38,412	\$36,375	\$31,428	\$7,857
OPT OUT (HEALTH INSURANCE) TOTAL	\$26,059	\$32,738	\$34,920	\$38,412	\$36,375	\$31,428	\$7,857
PERSONNEL SALARIES TOTAL	\$3,266,420	\$3,550,570	\$4,305,561	\$4,647,829	\$5,221,752	\$5,224,111	\$1,191,289
Personnel Costs							
Retirement - Lagers							
(10.50.301.02.4102) Retirement - Lagers	\$744,222	\$839,651	\$1,048,891	\$1,352,518	\$1,503,599	\$1,521,647	\$327,597
RETIREMENT - LAGERS TOTAL	\$744,222	\$839,651	\$1,048,891	\$1,352,518	\$1,503,599	\$1,521,647	\$327,597
Health Insurance							
(10.50.301.02.4105) Health Insurance	\$671,223	\$663,782	\$750,485	\$988,230	\$926,078	\$1,014,762	\$243,774
HEALTH INSURANCE TOTAL	\$671,223	\$663,782	\$750,485	\$988,230	\$926,078	\$1,014,762	\$243,774

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Workers Compensation							
(10.50.301.02.4104) Workers Compensation	\$332,997	\$301,876	\$320,009	\$501,570	\$352,612	\$296,548	\$83,501
WORKERS COMPENSATION TOTAL	\$332,997	\$301,876	\$320,009	\$501,570	\$352,612	\$296,548	\$83,501
Social Security							
(10.50.301.02.4101) Social Security	\$241,412	\$263,783	\$320,922	\$362,061	\$387,949	\$408,442	\$84,799
SOCIAL SECURITY TOTAL	\$241,412	\$263,783	\$320,922	\$362,061	\$387,949	\$408,442	\$84,799
Out Of Class							
(10.50.301.02.4003) Out Of Class	\$81,405	\$82,331	\$65,005	\$85,000	\$107,655	\$115,000	\$14,217
OUT OF CLASS TOTAL	\$81,405	\$82,331	\$65,005	\$85,000	\$107,655	\$115,000	\$14,217
Dental Insurance							
(10.50.301.02.4107) Dental Insurance	\$25,845	\$25,420	\$25,708	\$31,298	\$30,676	\$34,212	\$8,104
DENTAL INSURANCE TOTAL	\$25,845	\$25,420	\$25,708	\$31,298	\$30,676	\$34,212	\$8,104
Vision Insurance-Vsp							
(10.50.301.02.4112) Vision Insurance-Vsp	\$6,966	\$7,128	\$7,257	\$8,908	\$8,571	\$9,354	\$2,256
VISION INSURANCE-VSP TOTAL	\$6,966	\$7,128	\$7,257	\$8,908	\$8,571	\$9,354	\$2,256
Disability Insurance							
(10.50.301.02.4116) Disability Insurance	\$2,074	\$2,166	\$2,032	\$1,976	\$1,912	\$2,035	\$482
DISABILITY INSURANCE TOTAL	\$2,074	\$2,166	\$2,032	\$1,976	\$1,912	\$2,035	\$482
Life Insurance							
(10.50.301.02.4106) Life Insurance	\$765	\$1,136	\$1,289	\$1,642	\$1,625	\$1,710	\$410
LIFE INSURANCE TOTAL	\$765	\$1,136	\$1,289	\$1,642	\$1,625	\$1,710	\$410
Detail Allowance							
(10.50.301.02.4115) Detail Allowance	\$95	\$72	\$91	\$300	\$87	\$330	\$19
DETAIL ALLOWANCE TOTAL	\$95	\$72	\$91	\$300	\$87	\$330	\$19
Contra Salaries & Benefits							
(10.50.330.02.4099) CONTRA SALARIES & BENEFITS	-\$724,595	-\$1,918,279	-\$2,978,681	-\$4,361,368	-\$4,804,097	-\$5,136,598	-\$1,284,148
CONTRA SALARIES & BENEFITS TOTAL	-\$724,595	-\$1,918,279	-\$2,978,681	-\$4,361,368	-\$4,804,097	-\$5,136,598	-\$1,284,148
PERSONNEL COSTS TOTAL	\$1,382,410	\$269,066	-\$436,994	-\$1,027,865	-\$1,483,333	-\$1,732,558	-\$518,989
COMPENSATION TOTAL	\$4,648,830	\$3,819,636	\$3,868,567	\$3,619,964	\$3,738,419	\$3,491,553	\$672,299
Operating Expenses							
Maintenance							
Vehicle Maintenance							
(10.50.301.14.5541) Vehicle Maintenance	\$78,248	\$94,092	\$114,766	\$75,000	\$132,798	\$75,000	\$43,770
VEHICLE MAINTENANCE TOTAL	\$78,248	\$94,092	\$114,766	\$75,000	\$132,798	\$75,000	\$43,770
Vehicle Fuel							
(10.50.301.14.5521) Vehicle Fuel	\$21,125	\$33,409	\$60,039	\$40,000	\$55,000	\$40,000	\$8,204
VEHICLE FUEL TOTAL	\$21,125	\$33,409	\$60,039	\$40,000	\$55,000	\$40,000	\$8,204
Radio Maintenance							
(10.50.301.14.5552) Radio Maintenance	\$10,717	\$10,950	\$17,819	\$20,000	\$14,499	\$20,000	\$3,408
RADIO MAINTENANCE TOTAL	\$10,717	\$10,950	\$17,819	\$20,000	\$14,499	\$20,000	\$3,408
Misc Equipment Maint							
(10.50.301.14.5559) Misc Equipment Maint	\$718	\$1,382	\$1,959	\$5,500	\$692	\$5,500	\$168
MISC EQUIPMENT MAINT TOTAL	\$718	\$1,382	\$1,959	\$5,500	\$692	\$5,500	\$168
MAINTENANCE TOTAL	\$110,808	\$139,834	\$194,583	\$140,500	\$202,989	\$140,500	\$55,550
Insurance							
Liability							
(10.50.301.16.5715) Liability	\$115,850	\$98,285	\$83,755	\$97,200	\$94,648	\$104,460	\$24,181
LIABILITY TOTAL	\$115,850	\$98,285	\$83,755	\$97,200	\$94,648	\$104,460	\$24,181
INSURANCE TOTAL	\$115,850	\$98,285	\$83,755	\$97,200	\$94,648	\$104,460	\$24,181
Other Expenses							
Clothing Expenses							
(10.50.301.38.5812) Clothing Expenses	\$25,764	\$38,036	\$37,995	\$40,000	\$45,591	\$40,000	\$5,595
CLOTHING EXPENSES TOTAL	\$25,764	\$38,036	\$37,995	\$40,000	\$45,591	\$40,000	\$5,595
Protective Clothing							
(10.50.301.38.5813) Protective Clothing	\$2,570	\$379	\$502	\$12,000	\$5,403	\$12,000	\$1,396
PROTECTIVE CLOTHING TOTAL	\$2,570	\$379	\$502	\$12,000	\$5,403	\$12,000	\$1,396
OTHER EXPENSES TOTAL	\$28,334	\$38,415	\$38,497	\$52,000	\$50,994	\$52,000	\$6,991
Printing & Supplies							
Miscellaneous Supplies							
(10.50.301.04.5099) Scba Supplies	\$4,510	\$9,129	\$10,036	\$10,000	\$14,343	\$10,000	\$3,265
MISCELLANEOUS SUPPLIES TOTAL	\$4,510	\$9,129	\$10,036	\$10,000	\$14,343	\$10,000	\$3,265

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Radio Supplies							
(10.50.301.04.5019) Radio Supplies	\$4,730	\$1,287	\$5,493	\$15,000	\$4,542	\$15,000	\$0
RADIO SUPPLIES TOTAL	\$4,730	\$1,287	\$5,493	\$15,000	\$4,542	\$15,000	\$0
Station Supplies							
(10.50.301.04.5020) Station Supplies	\$5,753	\$5,694	\$6,800	\$8,000	\$7,492	\$8,000	\$925
STATION SUPPLIES TOTAL	\$5,753	\$5,694	\$6,800	\$8,000	\$7,492	\$8,000	\$925
Vehicle Supplies							
(10.50.301.04.5006) Vehicle Supplies	\$1,802	\$1,887	\$3,337	\$3,000	\$3,496	\$3,000	\$965
VEHICLE SUPPLIES TOTAL	\$1,802	\$1,887	\$3,337	\$3,000	\$3,496	\$3,000	\$965
Equipment							
(10.50.301.04.5017) Equipment Supplies	\$1,095	\$995	\$1,839	\$2,000	\$1,133	\$2,000	\$57
EQUIPMENT TOTAL	\$1,095	\$995	\$1,839	\$2,000	\$1,133	\$2,000	\$57
General Supplies							
(10.50.301.04.5001) General Supplies	\$360	\$835	\$1,231	\$1,000	\$2,003	\$1,000	\$492
GENERAL SUPPLIES TOTAL	\$360	\$835	\$1,231	\$1,000	\$2,003	\$1,000	\$492
Maintenance Materials							
(10.50.301.04.5009) Maintenance Materials	\$1,184	\$2,054	\$955	\$800	\$908	\$800	\$44
MAINTENANCE MATERIALS TOTAL	\$1,184	\$2,054	\$955	\$800	\$908	\$800	\$44
Small Tools							
(10.50.301.04.5018) Minor Tools	\$32	\$240	\$97	\$0	\$0	\$0	\$0
SMALL TOOLS TOTAL	\$32	\$240	\$97	\$0	\$0	\$0	\$0
PRINTING & SUPPLIES TOTAL	\$19,467	\$22,121	\$29,787	\$39,800	\$33,915	\$39,800	\$5,748
Non Capital Equipment							
Minor Purchases							
(10.50.301.18.5601) Minor Equipment	\$2,072	\$12,832	\$11,370	\$8,400	\$12,037	\$8,400	\$55
MINOR PURCHASES TOTAL	\$2,072	\$12,832	\$11,370	\$8,400	\$12,037	\$8,400	\$55
NON CAPITAL EQUIPMENT TOTAL	\$2,072	\$12,832	\$11,370	\$8,400	\$12,037	\$8,400	\$55
Travel & Training							
Other Training							
(10.50.301.06.5259) Training Costs	\$0	\$10	\$3,069	\$0	\$2,264	\$0	\$18,595
OTHER TRAINING TOTAL	\$0	\$10	\$3,069	\$0	\$2,264	\$0	\$18,595
TRAVEL & TRAINING TOTAL	\$0	\$10	\$3,069	\$0	\$2,264	\$0	\$18,595
OPERATING EXPENSES TOTAL	\$276,532	\$311,497	\$361,062	\$337,900	\$396,847	\$345,160	\$111,120
TOTAL	\$4,925,361	\$4,131,132	\$4,229,630	\$3,957,864	\$4,135,266	\$3,836,713	\$783,419

EMS Services Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Operating Expenses							
Printing & Supplies							
Medical Supplies							
(10.50.311.04.5003) Medical Supplies	\$70,478	\$81,632	\$77,984	\$75,000	\$79,289	\$85,000	\$18,877
MEDICAL SUPPLIES TOTAL	\$70,478	\$81,632	\$77,984	\$75,000	\$79,289	\$85,000	\$18,877
Chemicals							
(10.50.311.04.5010) Chemicals	\$704	\$742	\$1,463	\$3,000	\$1,005	\$3,000	\$175
CHEMICALS TOTAL	\$704	\$742	\$1,463	\$3,000	\$1,005	\$3,000	\$175
Vehicle Supplies							
(10.50.311.04.5006) Vehicle Supplies	\$0	\$0	\$47	\$0	\$188	\$60	\$0
VEHICLE SUPPLIES TOTAL	\$0	\$0	\$47	\$0	\$188	\$60	\$0
PRINTING & SUPPLIES TOTAL	\$71,182	\$82,375	\$79,495	\$78,000	\$80,482	\$88,060	\$19,052
Maintenance							
Vehicle Fuel							
(10.50.311.14.5521) Vehicle Fuel	\$14,800	\$25,433	\$42,910	\$30,000	\$39,317	\$35,000	\$5,800
VEHICLE FUEL TOTAL	\$14,800	\$25,433	\$42,910	\$30,000	\$39,317	\$35,000	\$5,800
Vehicle Maintenance							
(10.50.311.14.5541) Vehicle Maintenance	\$9,197	\$25,305	\$27,951	\$25,000	\$18,570	\$30,000	\$11,861
VEHICLE MAINTENANCE TOTAL	\$9,197	\$25,305	\$27,951	\$25,000	\$18,570	\$30,000	\$11,861
Misc Equipment Maint							
(10.50.311.14.5559) Misc Equipment Maint	\$7,913	\$7,586	\$31,803	\$15,000	\$21,426	\$15,000	\$2,100
MISC EQUIPMENT MAINT TOTAL	\$7,913	\$7,586	\$31,803	\$15,000	\$21,426	\$15,000	\$2,100
MAINTENANCE TOTAL	\$31,910	\$58,323	\$102,664	\$70,000	\$79,312	\$80,000	\$19,761
Fees							

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Medical Fees							
(10.50.311.08.5356) Medical Fees	\$12,000	\$12,000	\$12,000	\$20,000	\$12,000	\$12,000	\$4,000
MEDICAL FEES TOTAL	\$12,000	\$12,000	\$12,000	\$20,000	\$12,000	\$12,000	\$4,000
Misc. Fees							
(10.50.311.08.5399) Miscellaneous Fees	\$180	\$0	\$180	\$10,000	\$0	\$10,000	\$0
MISC. FEES TOTAL	\$180	\$0	\$180	\$10,000	\$0	\$10,000	\$0
FEES TOTAL	\$12,180	\$12,000	\$12,180	\$30,000	\$12,000	\$22,000	\$4,000
Utilities							
Mobile Phones							
(10.50.311.12.5453) Mobile Phones	\$3,710	\$4,527	\$5,921	\$4,600	\$6,772	\$4,600	\$1,049
MOBILE PHONES TOTAL	\$3,710	\$4,527	\$5,921	\$4,600	\$6,772	\$4,600	\$1,049
UTILITIES TOTAL	\$3,710	\$4,527	\$5,921	\$4,600	\$6,772	\$4,600	\$1,049
Other Expenses							
Membership Dues							
(10.50.311.38.5811) Membership Dues	\$3,000	\$3,000	\$3,000	\$3,300	\$3,000	\$3,500	\$0
MEMBERSHIP DUES TOTAL	\$3,000	\$3,000	\$3,000	\$3,300	\$3,000	\$3,500	\$0
OTHER EXPENSES TOTAL	\$3,000	\$3,000	\$3,000	\$3,300	\$3,000	\$3,500	\$0
Non Capital Equipment							
Minor Purchases							
(10.50.311.18.5601) Minor Equipment	\$406	\$649	\$38	\$3,500	\$0	\$3,500	\$0
MINOR PURCHASES TOTAL	\$406	\$649	\$38	\$3,500	\$0	\$3,500	\$0
NON CAPITAL EQUIPMENT TOTAL	\$406	\$649	\$38	\$3,500	\$0	\$3,500	\$0
Travel & Training							
Other Training							
(10.50.311.06.5259) Training Costs	\$1,398	\$899	\$393	\$0	\$58	\$0	\$0
OTHER TRAINING TOTAL	\$1,398	\$899	\$393	\$0	\$58	\$0	\$0
TRAVEL & TRAINING TOTAL	\$1,398	\$899	\$393	\$0	\$58	\$0	\$0
OPERATING EXPENSES TOTAL	\$123,787	\$161,773	\$203,691	\$189,400	\$181,624	\$201,660	\$43,861
TOTAL	\$123,787	\$161,773	\$203,691	\$189,400	\$181,624	\$201,660	\$43,861

Training Division Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Compensation							
Personnel Salaries							
Regular							
(10.50.315.02.4001) Regular	\$83,711	\$107,505	\$108,250	\$113,654	\$114,108	\$117,632	\$24,603
REGULAR TOTAL	\$83,711	\$107,505	\$108,250	\$113,654	\$114,108	\$117,632	\$24,603
Health Savings - (HSA)							
(10.50.315.02.4018) Health Savings-(HSA)	\$1,290	\$2,808	\$2,718	\$2,400	\$2,400	\$2,400	\$1,200
HEALTH SAVINGS - (HSA) TOTAL	\$1,290	\$2,808	\$2,718	\$2,400	\$2,400	\$2,400	\$1,200
PERSONNEL SALARIES TOTAL	\$85,001	\$110,313	\$110,968	\$116,054	\$116,508	\$120,032	\$25,803
Personnel Costs							
Retirement - Lagers							
(10.50.315.02.4102) Retirement - Lagers	\$18,851	\$25,346	\$26,348	\$33,772	\$33,264	\$34,209	\$7,012
RETIREMENT - LAGERS TOTAL	\$18,851	\$25,346	\$26,348	\$33,772	\$33,264	\$34,209	\$7,012
Health Insurance							
(10.50.315.02.4105) Health Insurance	\$16,803	\$19,680	\$21,432	\$24,240	\$23,088	\$24,240	\$5,772
HEALTH INSURANCE TOTAL	\$16,803	\$19,680	\$21,432	\$24,240	\$23,088	\$24,240	\$5,772
Workers Compensation							
(10.50.315.02.4104) Workers Compensation	\$9,470	\$8,487	\$9,588	\$12,416	\$9,123	\$7,898	\$2,224
WORKERS COMPENSATION TOTAL	\$9,470	\$8,487	\$9,588	\$12,416	\$9,123	\$7,898	\$2,224
Social Security							
(10.50.315.02.4101) Social Security	\$6,243	\$8,026	\$8,105	\$8,924	\$8,530	\$9,182	\$1,833
SOCIAL SECURITY TOTAL	\$6,243	\$8,026	\$8,105	\$8,924	\$8,530	\$9,182	\$1,833
Dental Insurance							
(10.50.315.02.4107) Dental Insurance	\$570	\$624	\$624	\$655	\$624	\$660	\$156
DENTAL INSURANCE TOTAL	\$570	\$624	\$624	\$655	\$624	\$660	\$156
Vision Insurance-Vsp							
(10.50.315.02.4112) Vision Insurance-Vsp	\$188	\$204	\$204	\$214	\$204	\$210	\$51
VISION INSURANCE-VSP TOTAL	\$188	\$204	\$204	\$214	\$204	\$210	\$51
Out Of Class							

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
(10.50.315.02.4003) OUT OF CLASS	\$0	\$0	\$0	\$600	\$0	\$0	\$0
OUT OF CLASS TOTAL	\$0	\$0	\$0	\$600	\$0	\$0	\$0
Life Insurance							
(10.50.315.02.4106) Life Insurance	\$17	\$22	\$27	\$29	\$29	\$30	\$7
LIFE INSURANCE TOTAL	\$17	\$22	\$27	\$29	\$29	\$30	\$7
PERSONNEL COSTS TOTAL	\$52,141	\$62,389	\$66,327	\$80,850	\$74,862	\$76,429	\$17,055
COMPENSATION TOTAL	\$137,142	\$172,702	\$177,296	\$196,904	\$191,370	\$196,461	\$42,858
Operating Expenses							
Travel & Training							
Other Training							
(10.50.315.06.5259) Training Costs	\$8,764	\$30,123	\$60,029	\$84,000	\$63,770	\$84,000	\$690
OTHER TRAINING TOTAL	\$8,764	\$30,123	\$60,029	\$84,000	\$63,770	\$84,000	\$690
Registration Fees	\$0	\$0	\$699	\$0	\$0	\$0	\$0
TRAVEL & TRAINING TOTAL	\$8,764	\$30,123	\$60,728	\$84,000	\$63,770	\$84,000	\$690
Maintenance							
Vehicle Fuel							
(10.50.315.14.5521) Vehicle Fuel	\$2,078	\$2,702	\$4,031	\$4,500	\$4,582	\$4,500	\$808
VEHICLE FUEL TOTAL	\$2,078	\$2,702	\$4,031	\$4,500	\$4,582	\$4,500	\$808
Vehicle Maintenance							
(10.50.315.14.5541) Vehicle Maintenance	\$135	\$3,192	\$1,414	\$2,500	\$222	\$2,500	\$65
VEHICLE MAINTENANCE TOTAL	\$135	\$3,192	\$1,414	\$2,500	\$222	\$2,500	\$65
MAINTENANCE TOTAL	\$2,213	\$5,894	\$5,446	\$7,000	\$4,804	\$7,000	\$872
Insurance							
Liability							
(10.50.315.16.5715) Liability	\$2,414	\$2,064	\$1,654	\$1,800	\$1,706	\$3,670	\$424
LIABILITY TOTAL	\$2,414	\$2,064	\$1,654	\$1,800	\$1,706	\$3,670	\$424
INSURANCE TOTAL	\$2,414	\$2,064	\$1,654	\$1,800	\$1,706	\$3,670	\$424
Utilities							
Mobile Phones							
(10.50.315.12.5453) Mobile Phones	\$484	\$650	\$1,363	\$0	\$679	\$700	\$114
MOBILE PHONES TOTAL	\$484	\$650	\$1,363	\$0	\$679	\$700	\$114
UTILITIES TOTAL	\$484	\$650	\$1,363	\$0	\$679	\$700	\$114
Printing & Supplies							
Cpr Training Supplies							
(10.50.315.04.5025) Cpr Training Supplies	-\$853	-\$222	\$458	\$1,400	\$255	\$1,600	\$411
CPR TRAINING SUPPLIES TOTAL	-\$853	-\$222	\$458	\$1,400	\$255	\$1,600	\$411
General Supplies							
(10.50.315.04.5001) General Supplies	\$66	\$38	\$28	\$200	\$13	\$200	\$0
GENERAL SUPPLIES TOTAL	\$66	\$38	\$28	\$200	\$13	\$200	\$0
Cert Supplies							
(10.50.315.04.5024) Cert Supplies	\$0	\$0	-\$500	\$0	\$0	\$0	\$0
CERT SUPPLIES TOTAL	\$0	\$0	-\$500	\$0	\$0	\$0	\$0
PRINTING & SUPPLIES TOTAL	-\$786	-\$184	-\$14	\$1,600	\$268	\$1,800	\$411
Other Expenses							
Membership Dues							
(10.50.315.38.5811) Membership Dues	\$215	\$215	\$0	\$0	\$22	\$30	\$0
MEMBERSHIP DUES TOTAL	\$215	\$215	\$0	\$0	\$22	\$30	\$0
OTHER EXPENSES TOTAL	\$215	\$215	\$0	\$0	\$22	\$30	\$0
OPERATING EXPENSES TOTAL	\$13,303	\$38,762	\$69,177	\$94,400	\$71,248	\$97,200	\$2,511
TOTAL	\$150,445	\$211,464	\$246,473	\$291,304	\$262,618	\$293,661	\$45,369

Fire Prevention Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Compensation							
Personnel Salaries							
Regular							
(10.50.321.02.4001) Regular	\$97,240	\$111,704	\$118,209	\$179,527	\$122,165	\$184,926	\$25,341
REGULAR TOTAL	\$97,240	\$111,704	\$118,209	\$179,527	\$122,165	\$184,926	\$25,341
Health Savings - (HSA)							
(10.50.321.02.4018) Health Savings-(HSA)	\$1,686	\$2,532	\$2,442	\$4,800	\$2,400	\$4,800	\$1,200
HEALTH SAVINGS - (HSA) TOTAL	\$1,686	\$2,532	\$2,442	\$4,800	\$2,400	\$4,800	\$1,200

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
PERSONNEL SALARIES TOTAL	\$98,926	\$114,236	\$120,651	\$184,327	\$124,565	\$189,726	\$26,541
Personnel Costs							
Retirement - Lagers							
(10.50.321.02.4102) Retirement - Lagers	\$22,077	\$26,408	\$28,766	\$53,639	\$35,532	\$54,072	\$7,222
RETIREMENT - LAGERS TOTAL	\$22,077	\$26,408	\$28,766	\$53,639	\$35,532	\$54,072	\$7,222
Health Insurance							
(10.50.321.02.4105) Health Insurance	\$20,031	\$18,180	\$18,156	\$44,754	\$19,536	\$44,754	\$4,884
HEALTH INSURANCE TOTAL	\$20,031	\$18,180	\$18,156	\$44,754	\$19,536	\$44,754	\$4,884
Workers Compensation							
(10.50.321.02.4104) Workers Compensation	\$9,606	\$8,971	\$10,373	\$19,613	\$13,334	\$12,558	\$3,536
WORKERS COMPENSATION TOTAL	\$9,606	\$8,971	\$10,373	\$19,613	\$13,334	\$12,558	\$3,536
Social Security							
(10.50.321.02.4101) Social Security	\$7,059	\$8,198	\$8,730	\$14,101	\$9,007	\$14,514	\$1,863
SOCIAL SECURITY TOTAL	\$7,059	\$8,198	\$8,730	\$14,101	\$9,007	\$14,514	\$1,863
Dental Insurance							
(10.50.321.02.4107) Dental Insurance	\$621	\$624	\$624	\$1,310	\$624	\$1,320	\$156
DENTAL INSURANCE TOTAL	\$621	\$624	\$624	\$1,310	\$624	\$1,320	\$156
Out Of Class							
(10.50.321.02.4003) OUT OF CLASS	\$800	\$600	\$600	\$0	\$0	\$0	\$0
OUT OF CLASS TOTAL	\$800	\$600	\$600	\$0	\$0	\$0	\$0
Vision Insurance-Vsp							
(10.50.321.02.4112) Vision Insurance-Vsp	\$205	\$204	\$174	\$365	\$144	\$366	\$36
VISION INSURANCE-VSP TOTAL	\$205	\$204	\$174	\$365	\$144	\$366	\$36
Disability Insurance							
(10.50.321.02.4116) Disability Insurance	\$49	\$51	\$46	\$76	\$38	\$80	\$9
DISABILITY INSURANCE TOTAL	\$49	\$51	\$46	\$76	\$38	\$80	\$9
Life Insurance							
(10.50.321.02.4106) Life Insurance	\$18	\$22	\$27	\$58	\$29	\$60	\$7
LIFE INSURANCE TOTAL	\$18	\$22	\$27	\$58	\$29	\$60	\$7
PERSONNEL COSTS TOTAL	\$60,465	\$63,257	\$67,496	\$133,916	\$78,243	\$127,724	\$17,714
COMPENSATION TOTAL	\$159,392	\$177,494	\$188,147	\$318,243	\$202,809	\$317,450	\$44,255
Operating Expenses							
Printing & Supplies							
Miscellaneous Supplies							
(10.50.321.04.5099) Fire Prevention Supplies	\$1,907	\$1,215	\$1,758	\$6,500	\$1,230	\$6,500	\$1,230
MISCELLANEOUS SUPPLIES TOTAL	\$1,907	\$1,215	\$1,758	\$6,500	\$1,230	\$6,500	\$1,230
General Supplies							
(10.50.321.04.5001) General Supplies	\$635	\$917	\$169	\$1,000	\$665	\$1,000	\$151
GENERAL SUPPLIES TOTAL	\$635	\$917	\$169	\$1,000	\$665	\$1,000	\$151
Learn Not To Burn Program							
(10.50.321.04.5021) Learn Not To Burn Program	\$0	\$0	\$1,000	\$1,200	\$1,000	\$1,200	\$0
LEARN NOT TO BURN PROGRAM TOTAL	\$0	\$0	\$1,000	\$1,200	\$1,000	\$1,200	\$0
Cert Supplies							
(10.50.321.04.5024) Cert Supplies	\$146	\$0	\$0	\$1,200	\$0	\$1,200	\$0
CERT SUPPLIES TOTAL	\$146	\$0	\$0	\$1,200	\$0	\$1,200	\$0
PRINTING & SUPPLIES TOTAL	\$2,688	\$2,132	\$2,926	\$9,900	\$2,895	\$9,900	\$1,381
Insurance							
Liability							
(10.50.321.16.5715) Liability	\$2,414	\$2,064	\$1,654	\$1,800	\$2,554	\$1,830	\$848
LIABILITY TOTAL	\$2,414	\$2,064	\$1,654	\$1,800	\$2,554	\$1,830	\$848
INSURANCE TOTAL	\$2,414	\$2,064	\$1,654	\$1,800	\$2,554	\$1,830	\$848
Other Expenses							
Publications							
(10.50.321.38.5810) Publications	\$0	\$1,346	\$1,346	\$2,000	\$1,553	\$2,000	\$0
PUBLICATIONS TOTAL	\$0	\$1,346	\$1,346	\$2,000	\$1,553	\$2,000	\$0
Membership Dues							
(10.50.321.38.5811) Membership Dues	\$140	\$180	\$205	\$800	\$250	\$800	\$0
MEMBERSHIP DUES TOTAL	\$140	\$180	\$205	\$800	\$250	\$800	\$0
Clothing Expenses							
(10.50.321.38.5812) Clothing Expenses	\$477	\$222	\$162	\$500	\$267	\$500	\$0

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
CLOTHING EXPENSES TOTAL	\$477	\$222	\$162	\$500	\$267	\$500	\$0
OTHER EXPENSES TOTAL	\$617	\$1,748	\$1,712	\$3,300	\$2,070	\$3,300	\$0
Maintenance							
Vehicle Maintenance							
(10.50.321.14.5541) Vehicle Maintenance	\$252	\$212	\$4,219	\$1,500	\$841	\$1,500	\$817
VEHICLE MAINTENANCE TOTAL	\$252	\$212	\$4,219	\$1,500	\$841	\$1,500	\$817
Vehicle Fuel							
(10.50.321.14.5521) Vehicle Fuel	\$0	\$0	\$0	\$1,200	\$0	\$1,200	\$0
VEHICLE FUEL TOTAL	\$0	\$0	\$0	\$1,200	\$0	\$1,200	\$0
MAINTENANCE TOTAL	\$252	\$212	\$4,219	\$2,700	\$841	\$2,700	\$817
Utilities							
Mobile Phones							
(10.50.321.12.5453) Mobile Phones	\$871	\$1,136	\$977	\$0	\$1,174	\$1,500	\$196
MOBILE PHONES TOTAL	\$871	\$1,136	\$977	\$0	\$1,174	\$1,500	\$196
UTILITIES TOTAL	\$871	\$1,136	\$977	\$0	\$1,174	\$1,500	\$196
Travel & Training							
Registration Fees							
(10.50.321.06.5251) Registration Fees	\$225	\$1,516	\$533	\$1,200	\$400	\$1,200	\$0
REGISTRATION FEES TOTAL	\$225	\$1,516	\$533	\$1,200	\$400	\$1,200	\$0
TRAVEL & TRAINING TOTAL	\$225	\$1,516	\$533	\$1,200	\$400	\$1,200	\$0
OPERATING EXPENSES TOTAL	\$7,067	\$8,807	\$12,021	\$18,900	\$9,934	\$20,430	\$3,242
TOTAL	\$166,458	\$186,301	\$200,168	\$337,143	\$212,742	\$337,880	\$47,497

Human Resources Department

2024 Budget

Human Resources & Risk Management - 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 four full-time employees who oversee and manage over \$50 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 FY2024, along with a brief look at historical staffing levels, are as follows:

Human Resources Staffing Levels

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
Number of Budgeted Staff					
Assistant Director - HR & Risk Management	1.00	1.00	1.00	1.00	1.00
Director - HR & Risk Management	1.00	1.00	1.00	1.00	1.00
HR Generalist	0.00	0.00	0.00	0.00	1.00
Payroll Coordinator	0.50	1.00	1.00	1.00	0.00
Recruitment Manager	0.00	0.50	0.50	1.00	1.00
NUMBER OF BUDGETED STAFF	2.50	3.50	3.50	4.00	4.00

Human Resources Department Goals & Objectives

Below are a list of goals and objectives and their statuses for the Human Resources Department from 2020 to 2024.

FY2020 Goals and Objectives

1. Organizational Development

- **Explanation:** Implement cost reduction, staffing alignment and generational considerations to provide quality services to citizens while promoting a healthy and productive workplace
- **Status:** Ongoing

2. Training Activities

- **Explanation:** Enhance the training opportunities and promote specific career development for employees
- **Status:** Ongoing

3. Work Compensation Coverage Cost Containment

- **Explanation:** 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
- **Status:** The change in carrier and third party administrator proved successful as costs are contained and increases are minimal

FY2021 Goals and Objectives

1. Organizational Development

- **Explanation:** Implement cost reduction, staffing alignment and generational considerations to provide quality services to citizens while promoting a healthy and productive workplace
- **Status:** Ongoing: 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

2. Training Activities

- **Explanation:** Enhance the training opportunities and promote specific career development for employees
- **Status:** Ongoing: 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. Work Compensation Coverage Cost Containment

- **Explanation:** 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
- **Status:** 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

1. Organizational Development

- **Explanation:** Implement cost reduction, staffing alignment and generational considerations to provide quality services to citizens while promoting a healthy and productive workplace
- **Status:** Ongoing: 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

2. Succession Planning

- **Explanation:** Enhance the succession and advancement opportunities through promoting specific career development for employees
- **Status:** With the assistance of the newly implemented Retirement Vacation and Sick Buy-Back Program, many employees were able to strategically plan for their retirement, which then in turn assisted departments with identifying succession plan candidates. Succession Planning is a continual effort.

3. Work Compensation Coverage Cost Containment

- **Explanation:** 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
- **Status:** The City's broker will be accepting RFP for renewal in 2023

FY2023 Goals and Objectives

1. Internal Training & Development

- **Explanation:** Enhance the training opportunities and promote specific career development for employees
- **Status:** The addition of MS Office webinar training for all FT employees was launched in January 2024.

2. HRIS & Intranet Improvements

- **Explanation:** Work with the IT Department to develop and provide an intranet for employees' internal use to promote independence and availability of information. Work with the IT Department to use the HRIS portion of the new payroll system
- **Status:** Jostle was implemented July 2023 with high usage from all employees.

3. Organizational Development

- **Explanation:** Continue to offer new recruitment and retention programs that make the City an employer of choice within the metro area. Enhance the open enrollment process to decrease paperwork and better utilize staff time
- **Status:** This is an on-going process and trends and the economy affect recruitment efforts.

FY2024 Goals and Objectives

1. Enhance Benefit Package

- **Explanation:** Continue to compare current medical plan to market while bringing in new and innovative solutions to current benefits such as enhanced leave options.
- **Status:** In process.

2. Employer Accolades and Awards

- **Explanation:** Continue research and efforts towards achievements such as “Great Places to Work” and other similar recognitions that assist the City to be an employer of choice.
- **Status:** In process.

3. Organizational Development

- **Explanation:** Continue to offer new recruitment and retention programs that make the City an employer of choice within the metro area. Enhance the open enrollment process to decrease paperwork and better utilize staff time
- **Status:** This is an on-going process and trends and the economy affect recruitment efforts.

2024 Expenses - Human Resources & Risk Management

Human Resources & Risk Management Expenses 2020 Actual - 2024 Budget

Human Resources Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Compensation						
Personnel Salaries						
Regular						
(10.25.011.02.4001) Regular	\$226,078	\$242,215	\$369,264	\$339,573	\$329,025	\$379,933
REGULAR TOTAL	\$226,078	\$242,215	\$369,264	\$339,573	\$329,025	\$379,933
Health Savings - (HSA)						
(10.25.011.02.4018) Health Savings-(Hsa)	\$4,769	\$5,148	\$8,572	\$8,400	\$7,200	\$9,600
HEALTH SAVINGS - (HSA) TOTAL	\$4,769	\$5,148	\$8,572	\$8,400	\$7,200	\$9,600
Part-Time						
(10.25.011.02.4002) Part-Time	\$3,161	\$6,319	\$661	\$0	\$1,657	\$0
PART-TIME TOTAL	\$3,161	\$6,319	\$661	\$0	\$1,657	\$0
Opt Out (Health Insurance)						
(10.25.011.02.4015) Opt Out	\$1,649	\$1,746	\$1,746	\$0	\$0	\$0
OPT OUT (HEALTH INSURANCE) TOTAL	\$1,649	\$1,746	\$1,746	\$0	\$0	\$0
Overtime	\$0	\$0	\$193	\$0	\$0	\$3,000
PERSONNEL SALARIES TOTAL	\$235,657	\$255,428	\$380,437	\$347,973	\$337,882	\$392,533
Personnel Costs						
Health Insurance						
(10.25.011.02.4105) Health Insurance	\$35,371	\$36,372	\$69,268	\$81,114	\$65,712	\$93,234
HEALTH INSURANCE TOTAL	\$35,371	\$36,372	\$69,268	\$81,114	\$65,712	\$93,234
Retirement - Lagers						
(10.25.011.02.4102) Retirement - Lagers	\$22,814	\$26,161	\$35,957	\$52,544	\$49,275	\$62,413
RETIREMENT - LAGERS TOTAL	\$22,814	\$26,161	\$35,957	\$52,544	\$49,275	\$62,413
Social Security						
(10.25.011.02.4101) Social Security	\$17,159	\$18,673	\$27,461	\$26,620	\$25,133	\$30,029
SOCIAL SECURITY TOTAL	\$17,159	\$18,673	\$27,461	\$26,620	\$25,133	\$30,029
Dental Insurance						
(10.25.011.02.4107) Dental Insurance	\$1,242	\$1,248	\$1,612	\$1,638	\$624	\$1,320
DENTAL INSURANCE TOTAL	\$1,242	\$1,248	\$1,612	\$1,638	\$624	\$1,320
Workers Compensation						
(10.25.011.02.4104) Workers Compensation	\$645	\$602	\$657	\$991	\$705	\$687

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
WORKERS COMPENSATION TOTAL	\$645	\$602	\$657	\$991	\$705	\$687
Vision Insurance-Vsp						
(10.25.011.02.4112) Vision Insurance-Vsp	\$347	\$348	\$467	\$473	\$144	\$366
VISION INSURANCE-VSP TOTAL	\$347	\$348	\$467	\$473	\$144	\$366
Disability Insurance						
(10.25.011.02.4116) Disability Insurance	\$122	\$128	\$174	\$133	\$113	\$160
DISABILITY INSURANCE TOTAL	\$122	\$128	\$174	\$133	\$113	\$160
Life Insurance						
(10.25.011.02.4106) Life Insurance	\$45	\$97	\$104	\$101	\$86	\$120
LIFE INSURANCE TOTAL	\$45	\$97	\$104	\$101	\$86	\$120
PERSONNEL COSTS TOTAL	\$77,746	\$83,630	\$135,699	\$163,614	\$141,793	\$188,329
COMPENSATION TOTAL	\$313,402	\$339,058	\$516,136	\$511,587	\$479,676	\$580,862
Operating Expenses						
Fees						
Misc. Fees						
(10.25.011.08.5399) Miscellaneous Fees	\$25,551	\$31,489	\$52,851	\$18,000	\$14,609	\$2,300
MISC. FEES TOTAL	\$25,551	\$31,489	\$52,851	\$18,000	\$14,609	\$2,300
Recruitment						
(10.25.011.08.5372) Recruitment Expenses	\$0	\$0	\$0	\$12,000	\$28,340	\$54,150
RECRUITMENT TOTAL	\$0	\$0	\$0	\$12,000	\$28,340	\$54,150
FEES TOTAL	\$25,551	\$31,489	\$52,851	\$30,000	\$42,949	\$56,450
Other Expenses						
Miscellaneous Expenses						
(10.25.011.38.5989) Other	\$10,145	\$19,318	\$16,738	\$15,600	\$17,019	\$5,000
MISCELLANEOUS EXPENSES TOTAL	\$10,145	\$19,318	\$16,738	\$15,600	\$17,019	\$5,000
Special Events						
(10.25.011.38.5804) Special Events	\$104	\$13,455	\$8,775	\$2,000	\$0	\$2,000
SPECIAL EVENTS TOTAL	\$104	\$13,455	\$8,775	\$2,000	\$0	\$2,000
Membership Dues						
(10.25.011.38.5811) Membership Dues	\$1,428	\$1,486	\$2,837	\$1,600	\$1,603	\$2,020
MEMBERSHIP DUES TOTAL	\$1,428	\$1,486	\$2,837	\$1,600	\$1,603	\$2,020
Publications						
(10.25.011.38.5810) Publications	\$476	\$476	\$0	\$0	\$0	\$0
PUBLICATIONS TOTAL	\$476	\$476	\$0	\$0	\$0	\$0
Meeting Expense	\$0	\$0	\$0	\$0	\$98	\$0
OTHER EXPENSES TOTAL	\$12,153	\$34,735	\$28,350	\$19,200	\$18,719	\$9,020
Travel & Training						
Other Training						
(10.25.011.06.5259) City-Wide Training	\$1,322	\$200	\$1,757	\$3,000	\$2,628	\$21,750
OTHER TRAINING TOTAL	\$1,322	\$200	\$1,757	\$3,000	\$2,628	\$21,750
Training Travel						
(10.25.011.06.5210) Training Travel	\$20	\$931	\$2,704	\$3,000	\$12,131	\$10,000
TRAINING TRAVEL TOTAL	\$20	\$931	\$2,704	\$3,000	\$12,131	\$10,000
TRAVEL & TRAINING TOTAL	\$1,342	\$1,131	\$4,462	\$6,000	\$14,759	\$31,750
Insurance						
Liability						
(10.25.011.16.5715) Liability	\$5,461	\$5,161	\$5,422	\$7,200	\$5,929	\$5,400
LIABILITY TOTAL	\$5,461	\$5,161	\$5,422	\$7,200	\$5,929	\$5,400
INSURANCE TOTAL	\$5,461	\$5,161	\$5,422	\$7,200	\$5,929	\$5,400
Printing & Supplies						
General Supplies						
(10.25.011.04.5001) General Supplies	\$704	\$3,676	\$950	\$2,000	\$642	\$1,000
GENERAL SUPPLIES TOTAL	\$704	\$3,676	\$950	\$2,000	\$642	\$1,000
Outside Printing						
(10.25.011.04.5120) Outside Printing	\$0	\$0	\$0	\$0	\$0	\$150
OUTSIDE PRINTING TOTAL	\$0	\$0	\$0	\$0	\$0	\$150
PRINTING & SUPPLIES TOTAL	\$704	\$3,676	\$950	\$2,000	\$642	\$1,150
OPERATING EXPENSES TOTAL	\$45,211	\$76,192	\$92,035	\$64,400	\$82,999	\$103,770
TOTAL	\$358,614	\$415,250	\$608,171	\$575,987	\$562,675	\$684,632

Community Services

2024 Budget

Community Services - 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 Department’s proposed staffing levels for FY2024, along with a brief look at historical staffing levels, are as follows:

Community Services Staffing Levels

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
Number of Budgeted Staff					
Bus Driver	1.00	1.00	1.00	1.00	1.00
Recreation Manager - Community Services	1.00	1.00	1.00	1.00	1.00
Recreation Program Coordinator	2.00	2.00	2.00	1.00	1.00
Recreation Transportation Coordinator	0.00	0.00	0.00	1.00	1.00
NUMBER OF BUDGETED STAFF	4.00	4.00	4.00	4.00	4.00

Community Services Department Goals & Objectives

Below are a list of goals and objectives and their statuses for the Community Services Department from 2020 to 2024.

Community Services Goals and Objectives

FY2024 and Historical Values						
Silver Center						
Objective	Goal Category	2020	2021	2022	2023	FY2024 Goal
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.	Meals Served	2,187	6,357	10,367	12,792	12,792
	Unduplicated Participants	3,183	275	398	384	384
	Wellness Wednesday Presentations	N/A	16	61	77	77
Liberty Access Bus						
Objective	Goal Category	2020	2021	2022	2023	FY2024 Goal
To provide safe transportation to the older population within the city limits of Liberty as well as the disabled population aged 18 – 59.	One-way reserved trips	2,065	2,237	4,244	-	-
	One-way Lift/Ramp trips	1,000	923	N/A	0	0
	Non-essential trips	N/A	N/A	358	341	341
	One-way Medial/Senior Center trips	3,200	1,735	2,192	0	0
	Medical trips	-	-	2,009	2,434	2,434
	Grocery trips	-	-	2,215	2,376	2,376
	Silver Center trips	-	-	2,192	4,123	4,123
	Total Trips	6,265	4,895	13,210	9,274	9,274
Administration						
Objective	Goal Category	2020	2021	2022	2023	FY2024 Goal
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.	Meals on Wheels					
	Meals delivered	21,466	21,047	22,335	23,112	23,112
	Unduplicated clients	174	163	170	169	169
	Average meals delivered per day	87	86	91	93	93
	New volunteers	63	58	22	20	20
	Pounds of pet food delivered	1,200	1,200	1,200	1,800	1,800
	Liberty Community Christmas Tree					
	Children assisted	945	880	890	940	940
	Seniors assisted	106	110	130	255	255
	Total families assisted	370	350	350	525	525
	Monetary donations received	62,000	63,000	71,800	70,000	70,000
	50+ Programming					
	Number of day trips provided	-	1	3	4	4

2024 Expenses - Community Services

Community Services Expenses 2020 Actual - 2024 Budget

Comm Services Admin Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Compensation							
Personnel Salaries							
Regular							
(10.60.481.02.4001) Regular	\$42,181	\$51,573	\$56,274	\$68,671	\$67,455	\$81,428	\$13,703
REGULAR TOTAL	\$42,181	\$51,573	\$56,274	\$68,671	\$67,455	\$81,428	\$13,703
Part-Time							
(10.60.481.02.4002) Part-Time	\$0	\$0	\$8,662	\$15,080	\$12,095	\$15,537	\$2,528
PART-TIME TOTAL	\$0	\$0	\$8,662	\$15,080	\$12,095	\$15,537	\$2,528
Health Savings - (HSA)							
(10.60.481.02.4018) Health Savings-(Hsa)	\$2,193	\$3,084	\$1,817	\$2,860	\$2,900	\$2,880	\$1,260
HEALTH SAVINGS - (HSA) TOTAL	\$2,193	\$3,084	\$1,817	\$2,860	\$2,900	\$2,880	\$1,260
Overtime	\$0	\$0	\$87	\$0	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$44,374	\$54,657	\$66,840	\$86,611	\$82,450	\$99,845	\$17,491
Personnel Costs							
Health Insurance							
(10.60.481.02.4105) Health Insurance	\$16,231	\$18,449	\$14,921	\$28,831	\$27,846	\$29,088	\$5,616
HEALTH INSURANCE TOTAL	\$16,231	\$18,449	\$14,921	\$28,831	\$27,846	\$29,088	\$5,616
Retirement - Lagers							
(10.60.481.02.4102) Retirement - Lagers	\$4,431	\$5,612	\$6,104	\$10,801	\$11,507	\$13,405	\$2,179
RETIREMENT - LAGERS TOTAL	\$4,431	\$5,612	\$6,104	\$10,801	\$11,507	\$13,405	\$2,179

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Social Security							
(10.60.481.02.4101) Social Security	\$2,817	\$3,425	\$4,592	\$5,472	\$5,384	\$7,638	\$1,079
SOCIAL SECURITY TOTAL	\$2,817	\$3,425	\$4,592	\$5,472	\$5,384	\$7,638	\$1,079
Dental Insurance							
(10.60.481.02.4107) Dental Insurance	\$621	\$642	\$472	\$783	\$756	\$792	\$152
DENTAL INSURANCE TOTAL	\$621	\$642	\$472	\$783	\$756	\$792	\$152
Workers Compensation							
(10.60.481.02.4104) Workers Compensation	\$119	\$288	\$411	\$480	\$363	\$885	\$249
WORKERS COMPENSATION TOTAL	\$119	\$288	\$411	\$480	\$363	\$885	\$249
Vision Insurance-Vsp							
(10.60.481.02.4112) Vision Insurance-Vsp	\$142	\$173	\$143	\$255	\$246	\$252	\$50
VISION INSURANCE-VSP TOTAL	\$142	\$173	\$143	\$255	\$246	\$252	\$50
Disability Insurance							
(10.60.481.02.4116) Disability Insurance	\$49	\$43	\$28	\$45	\$38	\$40	\$7
DISABILITY INSURANCE TOTAL	\$49	\$43	\$28	\$45	\$38	\$40	\$7
Life Insurance							
(10.60.481.02.4106) Life Insurance	\$18	\$22	\$22	\$35	\$35	\$36	\$7
LIFE INSURANCE TOTAL	\$18	\$22	\$22	\$35	\$35	\$36	\$7
PERSONNEL COSTS TOTAL	\$24,427	\$28,653	\$26,693	\$46,702	\$46,175	\$52,136	\$9,338
COMPENSATION TOTAL	\$68,801	\$83,309	\$93,533	\$133,313	\$128,625	\$151,981	\$26,829
Operating Expenses							
Printing & Supplies							
Grant Exp							
(10.60.481.04.5064) Meals On Wheels	\$16,153	\$16,668	\$29,531	\$17,000	\$44,125	\$44,081	\$6,550
GRANT EXP TOTAL	\$16,153	\$16,668	\$29,531	\$17,000	\$44,125	\$44,081	\$6,550
Miscellaneous Supplies							
(10.60.481.04.5099) Miscellaneous Supplies	\$1,071	\$1,102	\$1,471	\$1,200	\$1,780	\$4,200	\$479
MISCELLANEOUS SUPPLIES TOTAL	\$1,071	\$1,102	\$1,471	\$1,200	\$1,780	\$4,200	\$479
Christmas Tree Commission							
(10.60.481.04.5063) Christmas Tree Commission	\$649	\$897	\$1,076	\$850	\$2,436	\$850	\$0
CHRISTMAS TREE COMMISSION TOTAL	\$649	\$897	\$1,076	\$850	\$2,436	\$850	\$0
General Supplies							
(10.60.481.04.5001) General Supplies	\$0	\$237	\$776	\$480	\$626	\$480	\$92
GENERAL SUPPLIES TOTAL	\$0	\$237	\$776	\$480	\$626	\$480	\$92
Outside Printing							
(10.60.481.04.5120) Outside Printing	\$219	\$0	\$0	\$200	\$0	\$200	\$0
OUTSIDE PRINTING TOTAL	\$219	\$0	\$0	\$200	\$0	\$200	\$0
Copier Lease & Usage							
(10.60.481.04.5110) Copier Lease & Usage	\$0	-\$234	\$0	\$0	\$0	\$0	\$0
COPIER LEASE & USAGE TOTAL	\$0	-\$234	\$0	\$0	\$0	\$0	\$0
PRINTING & SUPPLIES TOTAL	\$18,091	\$18,669	\$32,854	\$19,730	\$48,967	\$49,811	\$7,121
Non Capital Equipment							
Minor Purchases							
(10.60.481.18.5601) Minor Equipment	\$118	\$0	\$28,092	\$100	\$0	\$700	\$0
MINOR PURCHASES TOTAL	\$118	\$0	\$28,092	\$100	\$0	\$700	\$0
NON CAPITAL EQUIPMENT TOTAL	\$118	\$0	\$28,092	\$100	\$0	\$700	\$0
Insurance							
Liability							
(10.60.481.16.5715) Liability	\$2,414	\$2,224	\$1,985	\$2,160	\$1,779	\$3,000	\$375
LIABILITY TOTAL	\$2,414	\$2,224	\$1,985	\$2,160	\$1,779	\$3,000	\$375
INSURANCE TOTAL	\$2,414	\$2,224	\$1,985	\$2,160	\$1,779	\$3,000	\$375
Other Expenses							
Membership Dues							
(10.60.481.38.5811) Membership Dues	\$715	\$545	\$1,025	\$535	\$700	\$585	\$70
MEMBERSHIP DUES TOTAL	\$715	\$545	\$1,025	\$535	\$700	\$585	\$70
Miscellaneous Expenses							
(10.60.481.38.5989) Miscellaneous Expenses	\$309	\$199	\$573	\$754	\$227	\$524	\$0
MISCELLANEOUS EXPENSES TOTAL	\$309	\$199	\$573	\$754	\$227	\$524	\$0
Clothing Expenses							

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
(10.60.481.38.5812) CLOTHING EXPENSES	\$0	\$76	\$322	\$200	\$87	\$100	\$0
CLOTHING EXPENSES TOTAL	\$0	\$76	\$322	\$200	\$87	\$100	\$0
Meeting Expense							
(10.60.481.38.5803) Meeting Expense	\$58	\$0	\$87	\$140	\$15	\$160	\$0
MEETING EXPENSE TOTAL	\$58	\$0	\$87	\$140	\$15	\$160	\$0
Postage							
(10.60.481.38.5808) Postage	\$0	\$9	\$0	\$0	\$0	\$0	\$0
POSTAGE TOTAL	\$0	\$9	\$0	\$0	\$0	\$0	\$0
OTHER EXPENSES TOTAL	\$1,082	\$829	\$2,007	\$1,629	\$1,029	\$1,369	\$70
Utilities							
Mobile Phones							
(10.60.481.12.5453) Mobile Phones	\$996	\$548	\$547	\$550	\$592	\$660	\$91
MOBILE PHONES TOTAL	\$996	\$548	\$547	\$550	\$592	\$660	\$91
UTILITIES TOTAL	\$996	\$548	\$547	\$550	\$592	\$660	\$91
Travel & Training							
Registration Fees							
(10.60.481.06.5251) Registration Fees	\$746	\$20	\$70	\$400	\$95	\$570	\$166
REGISTRATION FEES TOTAL	\$746	\$20	\$70	\$400	\$95	\$570	\$166
Lodging & Meals							
(10.60.481.06.5253) LODGING & MEALS	\$156	\$0	\$0	\$577	\$0	\$577	\$0
LODGING & MEALS TOTAL	\$156	\$0	\$0	\$577	\$0	\$577	\$0
Training Travel							
(10.60.481.06.5210) Training Travel	\$0	\$0	\$0	\$150	\$0	\$0	\$0
TRAINING TRAVEL TOTAL	\$0	\$0	\$0	\$150	\$0	\$0	\$0
TRAVEL & TRAINING TOTAL	\$901	\$20	\$70	\$1,127	\$95	\$1,147	\$166
Fees							
Misc. Fees							
(10.60.481.08.5399) Miscellaneous Fees	\$0	\$0	\$100	\$100	\$0	\$100	\$136
MISC. FEES TOTAL	\$0	\$0	\$100	\$100	\$0	\$100	\$136
Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$241
FEES TOTAL	\$0	\$0	\$100	\$100	\$0	\$100	\$377
OPERATING EXPENSES TOTAL	\$23,603	\$22,290	\$65,655	\$25,396	\$52,463	\$56,787	\$8,200
TOTAL	\$92,404	\$105,599	\$159,187	\$158,709	\$181,088	\$208,768	\$35,029

Comm Svc Access Bus Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Compensation							
Personnel Salaries							
Regular							
(10.60.482.02.4001) Regular	\$78,015	\$70,176	\$83,589	\$79,818	\$82,644	\$92,592	\$19,078
REGULAR TOTAL	\$78,015	\$70,176	\$83,589	\$79,818	\$82,644	\$92,592	\$19,078
Part-Time							
(10.60.482.02.4002) Part-Time	\$15,322	\$14,465	\$22,795	\$24,585	\$25,839	\$25,376	\$5,533
PART-TIME TOTAL	\$15,322	\$14,465	\$22,795	\$24,585	\$25,839	\$25,376	\$5,533
Health Savings - (HSA)							
(10.60.482.02.4018) Health Savings-(Hsa)	\$2,415	\$2,819	\$2,784	\$2,400	\$2,400	\$2,400	\$1,200
HEALTH SAVINGS - (HSA) TOTAL	\$2,415	\$2,819	\$2,784	\$2,400	\$2,400	\$2,400	\$1,200
Opt Out (Health Insurance)							
(10.60.482.02.4015) Opt Out (Health Ins)	\$246	\$0	\$0	\$0	\$0	\$0	\$0
OPT OUT (HEALTH INSURANCE) TOTAL	\$246	\$0	\$0	\$0	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$95,999	\$87,460	\$109,168	\$106,803	\$110,883	\$120,368	\$25,811
Personnel Costs							
Health Insurance							
(10.60.482.02.4105) Health Insurance	\$12,797	\$13,547	\$15,480	\$17,688	\$16,848	\$17,688	\$4,212
HEALTH INSURANCE TOTAL	\$12,797	\$13,547	\$15,480	\$17,688	\$16,848	\$17,688	\$4,212
Retirement - Lagers							
(10.60.482.02.4102) Retirement - Lagers	\$5,834	\$7,562	\$8,482	\$12,415	\$12,631	\$15,104	\$3,034
RETIREMENT - LAGERS TOTAL	\$5,834	\$7,562	\$8,482	\$12,415	\$12,631	\$15,104	\$3,034
Social Security							
(10.60.482.02.4101) Social Security	\$7,154	\$6,566	\$8,166	\$8,171	\$8,312	\$9,208	\$1,882
SOCIAL SECURITY TOTAL	\$7,154	\$6,566	\$8,166	\$8,171	\$8,312	\$9,208	\$1,882

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Workers Compensation							
(10.60.482.02.4104) Workers Compensation	\$6,253	\$5,071	\$6,233	\$7,581	\$5,709	\$5,536	\$1,559
WORKERS COMPENSATION TOTAL	\$6,253	\$5,071	\$6,233	\$7,581	\$5,709	\$5,536	\$1,559
Dental Insurance							
(10.60.482.02.4107) Dental Insurance	\$844	\$837	\$864	\$907	\$864	\$912	\$216
DENTAL INSURANCE TOTAL	\$844	\$837	\$864	\$907	\$864	\$912	\$216
Vision Insurance-Vsp							
(10.60.482.02.4112) Vision Insurance-Vsp	\$164	\$163	\$168	\$176	\$168	\$180	\$42
VISION INSURANCE-VSP TOTAL	\$164	\$163	\$168	\$176	\$168	\$180	\$42
Life Insurance							
(10.60.482.02.4106) Life Insurance	\$34	\$42	\$54	\$58	\$58	\$60	\$14
LIFE INSURANCE TOTAL	\$34	\$42	\$54	\$58	\$58	\$60	\$14
Disability Insurance							
(10.60.482.02.4116) Disability Insurance	\$45	\$51	\$46	\$38	\$38	\$40	\$9
DISABILITY INSURANCE TOTAL	\$45	\$51	\$46	\$38	\$38	\$40	\$9
PERSONNEL COSTS TOTAL	\$33,125	\$33,839	\$39,493	\$47,034	\$44,628	\$48,728	\$10,968
COMPENSATION TOTAL	\$129,124	\$121,300	\$148,662	\$153,837	\$155,511	\$169,096	\$36,779
Operating Expenses							
Maintenance							
Vehicle Fuel							
(10.60.482.14.5521) Vehicle Fuel	\$5,815	\$9,527	\$14,099	\$18,000	\$14,571	\$18,000	\$1,798
VEHICLE FUEL TOTAL	\$5,815	\$9,527	\$14,099	\$18,000	\$14,571	\$18,000	\$1,798
Vehicle Maintenance							
(10.60.482.14.5541) Vehicle Maintenance	\$8,016	\$7,482	\$6,970	\$8,280	\$2,611	\$8,630	\$123
VEHICLE MAINTENANCE TOTAL	\$8,016	\$7,482	\$6,970	\$8,280	\$2,611	\$8,630	\$123
Misc Equipment Maint							
(10.60.482.14.5559) Misc Equipment Maintenance	\$0	\$0	\$0	\$110	\$0	\$110	\$0
MISC EQUIPMENT MAINT TOTAL	\$0	\$0	\$0	\$110	\$0	\$110	\$0
MAINTENANCE TOTAL	\$13,831	\$17,009	\$21,069	\$26,390	\$17,182	\$26,740	\$1,921
Non Capital Equipment							
Minor Purchases							
(10.60.482.18.5601) Minor Equipment	\$14	\$0	\$0	\$30,000	\$0	\$300	\$0
MINOR PURCHASES TOTAL	\$14	\$0	\$0	\$30,000	\$0	\$300	\$0
NON CAPITAL EQUIPMENT TOTAL	\$14	\$0	\$0	\$30,000	\$0	\$300	\$0
Insurance							
Liability							
(10.60.482.16.5715) Liability	\$4,827	\$4,128	\$3,309	\$3,600	\$3,411	\$3,500	\$848
LIABILITY TOTAL	\$4,827	\$4,128	\$3,309	\$3,600	\$3,411	\$3,500	\$848
Property/Im							
(10.60.482.16.5711) PROPERTY/IM/DP	\$248	\$731	\$1,089	\$1,008	\$963	\$960	\$241
PROPERTY/IM TOTAL	\$248	\$731	\$1,089	\$1,008	\$963	\$960	\$241
INSURANCE TOTAL	\$5,075	\$4,859	\$4,398	\$4,608	\$4,374	\$4,460	\$1,090
Utilities							
Mobile Phones							
(10.60.482.12.5453) Mobile Phones	\$2,269	\$2,621	\$2,570	\$3,000	\$2,786	\$3,000	\$426
MOBILE PHONES TOTAL	\$2,269	\$2,621	\$2,570	\$3,000	\$2,786	\$3,000	\$426
UTILITIES TOTAL	\$2,269	\$2,621	\$2,570	\$3,000	\$2,786	\$3,000	\$426
Printing & Supplies							
General Supplies							
(10.60.482.04.5001) General Supplies	\$0	\$33	\$173	\$200	\$1,463	\$1,850	\$133
GENERAL SUPPLIES TOTAL	\$0	\$33	\$173	\$200	\$1,463	\$1,850	\$133
Outside Printing							
(10.60.482.04.5120) Outside Printing	\$376	\$0	\$0	\$100	\$0	\$100	\$0
OUTSIDE PRINTING TOTAL	\$376	\$0	\$0	\$100	\$0	\$100	\$0
PRINTING & SUPPLIES TOTAL	\$376	\$33	\$173	\$300	\$1,463	\$1,950	\$133
Fees							
Misc. Fees							
(10.60.482.08.5399) Miscellaneous Fees	\$228	\$600	\$176	\$500	\$649	\$1,025	\$0
MISC. FEES TOTAL	\$228	\$600	\$176	\$500	\$649	\$1,025	\$0
FEES TOTAL	\$228	\$600	\$176	\$500	\$649	\$1,025	\$0
Other Expenses							

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Clothing Expenses							
(10.60.482.38.5812) Clothing Expenses	\$0	\$179	\$229	\$600	\$312	\$500	\$0
CLOTHING EXPENSES TOTAL	\$0	\$179	\$229	\$600	\$312	\$500	\$0
Miscellaneous Expenses							
(10.60.482.38.5812) Miscellaneous Expenses	\$0	\$0	\$15	\$0	\$8	\$0	\$0
OTHER EXPENSES TOTAL	\$0	\$179	\$244	\$600	\$320	\$500	\$0
Travel & Training							
Registration Fees							
(10.60.482.06.5251) Registration Fees	\$0	\$480	\$0	\$500	\$0	\$500	\$0
REGISTRATION FEES TOTAL	\$0	\$480	\$0	\$500	\$0	\$500	\$0
TRAVEL & TRAINING TOTAL	\$0	\$480	\$0	\$500	\$0	\$500	\$0
OPERATING EXPENSES TOTAL	\$21,794	\$25,781	\$28,630	\$65,898	\$26,773	\$38,475	\$3,570
Capital Projects							
Capital Outlays							
Vehicles							
(10.60.482.36.7101) Access Bus	\$0	\$0	\$24,581	\$0	\$0	\$17,000	\$0
VEHICLES TOTAL	\$0	\$0	\$24,581	\$0	\$0	\$17,000	\$0
CAPITAL OUTLAYS TOTAL	\$0	\$0	\$24,581	\$0	\$0	\$17,000	\$0
CAPITAL PROJECTS TOTAL	\$0	\$0	\$24,581	\$0	\$0	\$17,000	\$0
Debt Service							
Debt Service Principal							
Misc Principal							
(10.60.482.24.6001) Principal-Access Bus	\$22,818	\$0	\$0	\$0	\$0	\$0	\$0
MISC PRINCIPAL TOTAL	\$22,818	\$0	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE PRINCIPAL TOTAL	\$22,818	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Interest							
Bond Interest							
(10.60.482.24.6011) Interest-Access Bus	\$615	\$0	\$0	\$0	\$0	\$0	\$0
BOND INTEREST TOTAL	\$615	\$0	\$0	\$0	\$0	\$0	\$0
DEBT SERVICE INTEREST TOTAL	\$615	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Other Costs Fees							
Debt Service Fees							
(10.60.482.24.6021) Service Fees-Access Bus	\$10	\$0	\$5	\$0	\$0	\$0	\$0
DEBT SERVICE FEES TOTAL	\$10	\$0	\$5	\$0	\$0	\$0	\$0
DEBT SERVICE OTHER COSTS FEES TOTAL	\$10	\$0	\$5	\$0	\$0	\$0	\$0
DEBT SERVICE TOTAL	\$23,443	\$0	\$5	\$0	\$0	\$0	\$0
TOTAL	\$174,361	\$147,081	\$201,878	\$219,735	\$182,284	\$224,571	\$40,349

Comm Svc Silver Center Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Compensation							
Personnel Salaries							
Regular							
(10.60.483.02.4001) Regular	\$38,865	\$40,909	\$41,455	\$41,322	\$45,441	\$51,924	\$10,699
REGULAR TOTAL	\$38,865	\$40,909	\$41,455	\$41,322	\$45,441	\$51,924	\$10,699
Part-Time							
(10.60.483.02.4002) Part-Time	\$28,102	\$25,633	\$39,594	\$40,356	\$26,982	\$61,014	\$6,376
PART-TIME TOTAL	\$28,102	\$25,633	\$39,594	\$40,356	\$26,982	\$61,014	\$6,376
Health Savings - (HSA)							
(10.60.483.02.4018) Health Savings-(HSA)	\$3,176	\$3,408	\$3,018	\$2,400	\$2,400	\$2,400	\$1,200
HEALTH SAVINGS - (HSA) TOTAL	\$3,176	\$3,408	\$3,018	\$2,400	\$2,400	\$2,400	\$1,200
PERSONNEL SALARIES TOTAL	\$70,142	\$69,950	\$84,067	\$84,078	\$74,822	\$115,338	\$18,275
Personnel Costs							
Health Insurance							
(10.60.483.02.4105) Health Insurance	\$19,141	\$19,680	\$21,432	\$24,240	\$23,088	\$24,240	\$5,772
HEALTH INSURANCE TOTAL	\$19,141	\$19,680	\$21,432	\$24,240	\$23,088	\$24,240	\$5,772
Social Security							
(10.60.483.02.4101) Social Security	\$4,998	\$4,938	\$6,051	\$6,432	\$5,373	\$8,823	\$1,266
SOCIAL SECURITY TOTAL	\$4,998	\$4,938	\$6,051	\$6,432	\$5,373	\$8,823	\$1,266
Retirement - Laggers							
(10.60.483.02.4102) Retirement - Laggers	\$3,970	\$4,178	\$4,413	\$6,602	\$6,812	\$8,638	\$1,701

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
RETIREMENT - LAGERS TOTAL	\$3,970	\$4,178	\$4,413	\$6,602	\$6,812	\$8,638	\$1,701
Workers Compensation							
(10.60.483.02.4104) Workers Compensation	\$2,402	\$1,966	\$2,144	\$2,313	\$1,785	\$1,943	\$547
WORKERS COMPENSATION TOTAL	\$2,402	\$1,966	\$2,144	\$2,313	\$1,785	\$1,943	\$547
Dental Insurance							
(10.60.483.02.4107) Dental Insurance	\$621	\$624	\$624	\$655	\$624	\$660	\$156
DENTAL INSURANCE TOTAL	\$621	\$624	\$624	\$655	\$624	\$660	\$156
Vision Insurance-Vsp							
(10.60.483.02.4112) Vision Insurance-Vsp	\$205	\$204	\$204	\$214	\$204	\$210	\$51
VISION INSURANCE-VSP TOTAL	\$205	\$204	\$204	\$214	\$204	\$210	\$51
Disability Insurance							
(10.60.483.02.4116) Disability Insurance	\$49	\$51	\$46	\$38	\$38	\$40	\$9
DISABILITY INSURANCE TOTAL	\$49	\$51	\$46	\$38	\$38	\$40	\$9
Life Insurance							
(10.60.483.02.4106) Life Insurance	\$18	\$22	\$27	\$29	\$29	\$30	\$7
LIFE INSURANCE TOTAL	\$18	\$22	\$27	\$29	\$29	\$30	\$7
PERSONNEL COSTS TOTAL	\$31,403	\$31,663	\$34,940	\$40,523	\$37,952	\$44,584	\$9,509
COMPENSATION TOTAL	\$101,545	\$101,613	\$119,007	\$124,601	\$112,775	\$159,922	\$27,784
Operating Expenses							
Printing & Supplies							
Miscellaneous Supplies							
(10.60.483.04.5099) Program Supplies	\$660	\$2,540	\$4,274	\$2,100	\$2,922	\$2,250	\$569
MISCELLANEOUS SUPPLIES TOTAL	\$660	\$2,540	\$4,274	\$2,100	\$2,922	\$2,250	\$569
General Supplies							
(10.60.483.04.5001) General Supplies	\$371	\$559	\$1,555	\$1,990	\$1,244	\$1,990	\$223
GENERAL SUPPLIES TOTAL	\$371	\$559	\$1,555	\$1,990	\$1,244	\$1,990	\$223
Recreation Supplies							
(10.60.483.04.5004) Recreation Supplies	\$100	\$179	\$547	\$280	\$395	\$280	\$34
RECREATION SUPPLIES TOTAL	\$100	\$179	\$547	\$280	\$395	\$280	\$34
PRINTING & SUPPLIES TOTAL	\$1,131	\$3,278	\$6,376	\$4,370	\$4,561	\$4,520	\$826
Maintenance							
Office Equipment Maintenance							
(10.60.483.14.5551) OFFICE EQUIPMENT MAINTENANCE	\$4,703	\$2,937	\$3,540	\$3,600	\$4,403	\$3,600	\$1,110
OFFICE EQUIPMENT MAINTENANCE TOTAL	\$4,703	\$2,937	\$3,540	\$3,600	\$4,403	\$3,600	\$1,110
MAINTENANCE TOTAL	\$4,703	\$2,937	\$3,540	\$3,600	\$4,403	\$3,600	\$1,110
Non Capital Equipment							
Minor Purchases							
(10.60.483.18.5601) Minor Equipment	\$89	\$2,972	\$4,075	\$3,150	\$3,645	\$6,550	\$0
MINOR PURCHASES TOTAL	\$89	\$2,972	\$4,075	\$3,150	\$3,645	\$6,550	\$0
NON CAPITAL EQUIPMENT TOTAL	\$89	\$2,972	\$4,075	\$3,150	\$3,645	\$6,550	\$0
Insurance							
Liability							
(10.60.483.16.5715) Liability	\$2,414	\$2,064	\$1,654	\$1,800	\$1,482	\$1,350	\$313
LIABILITY TOTAL	\$2,414	\$2,064	\$1,654	\$1,800	\$1,482	\$1,350	\$313
INSURANCE TOTAL	\$2,414	\$2,064	\$1,654	\$1,800	\$1,482	\$1,350	\$313
Fees							
Misc. Fees							
(10.60.483.08.5399) Miscellaneous Fees	\$367	\$523	\$855	\$390	\$386	\$2,480	\$197
MISC. FEES TOTAL	\$367	\$523	\$855	\$390	\$386	\$2,480	\$197
Advertising							
(10.60.483.08.5371) Advertising	\$121	\$0	\$60	\$300	\$553	\$400	\$0
ADVERTISING TOTAL	\$121	\$0	\$60	\$300	\$553	\$400	\$0
FEES TOTAL	\$487	\$523	\$915	\$690	\$940	\$2,880	\$197
Other Expenses							
Miscellaneous Expenses							
(10.60.483.38.5989) MISCELLANEOUS EXPENSE	\$0	\$48	\$894	\$290	\$2,433	\$196	\$0
MISCELLANEOUS EXPENSES TOTAL	\$0	\$48	\$894	\$290	\$2,433	\$196	\$0
Clothing Expenses							
(10.60.483.38.5812) CLOTHING EXPENSES	\$0	\$75	\$142	\$300	\$113	\$300	\$0

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
CLOTHING EXPENSES TOTAL	\$0	\$75	\$142	\$300	\$113	\$300	\$0
Membership Dues							
(10.60.483.38.5811) Membership Dues	\$0	\$40	\$0	\$0	\$84	\$0	\$0
MEMBERSHIP DUES TOTAL	\$0	\$40	\$0	\$0	\$84	\$0	\$0
OTHER EXPENSES TOTAL	\$0	\$164	\$1,035	\$590	\$2,630	\$496	\$0
Travel & Training							
Registration Fees							
(10.60.483.06.5251) Registration Fees	\$188	\$0	\$266	\$160	\$220	\$375	\$63
REGISTRATION FEES TOTAL	\$188	\$0	\$266	\$160	\$220	\$375	\$63
Training Travel							
(10.60.483.06.5210) Training Travel	\$20	\$0	\$0	\$0	\$0	\$0	\$0
TRAINING TRAVEL TOTAL	\$20	\$0	\$0	\$0	\$0	\$0	\$0
TRAVEL & TRAINING TOTAL	\$208	\$0	\$266	\$160	\$220	\$375	\$63
OPERATING EXPENSES TOTAL	\$9,030	\$11,938	\$17,861	\$14,360	\$17,880	\$19,771	\$2,508
TOTAL	\$110,575	\$113,551	\$136,868	\$138,961	\$130,655	\$179,693	\$30,292

Planning & Development

2024 Budget

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 1500 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 FY2024, along with a brief look at historical staffing levels, are as follows:

Planning & Development Staffing Levels

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
Number of Budgeted Staff					
Administrative Assistant - Planning & Development	1.00	1.00	1.00	1.00	1.00
Building Inspector	1.00	2.00	2.00	1.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00
City Planner	1.00	1.00	1.00	1.00	2.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Community Development Manager	1.00	1.00	1.00	1.00	1.00
Director - Planning & Development	1.00	1.00	1.00	1.00	1.00
Senior Building Inspector	1.00	0.00	0.00	2.00	2.00
NUMBER OF BUDGETED STAFF	8.00	8.00	8.00	9.00	10.00

Planning & Development Department Goals & Objectives

Below are a list of goals and objectives and their statuses for the Planning and Development Department from 2020 to 2024.

FY2020 Goals and Objectives

1. Update the City's comprehensive plan.

- **Explanation:** Submit the RFP, hire the consultants, and begin the public meetings associated with the Comprehensive Plan update.
- **Status:** Staff wrote and published the RFP at the first of the year. On hold - COVID

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

- **Explanation:** 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.
- **Status:** 4 homes improved and 2 in progress or with a plan for improvements

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

- **Explanation:** Hire a consultant to assist staff and the Historic District Review Commission in the creation of a Preservation Plan for the city.
- **Status:** Draft plan was completed fall of 2020; plan will be considered for adoption by the City Council at the March 22, 2021 meeting.

4. Adopt the 2018 International Building Codes.

- **Explanation:** Purchase the 2018 IBC Code books, adopt the 2018 Codes, and begin reviewing plans under the 2018 IBC and other code manuals.
- **Status:** Code books purchased and training in progress.

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

- **Explanation:** 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 1 sculpture from the program to be placed on permanent display in the City. Encourage community partners to purchase or host art in the City.
- **Status:** Due to COVID, funding was reduced to 7 sculptures. 1 sculpture purchased by City in 2020.

FY2021 Goals and Objectives

1. Update the City's comprehensive plan.

- **Explanation:** Submit the RFP, hire the consultants, and begin the public meetings associated with the Comprehensive Plan update.
- **Status:** Staff consulting with other communities regarding public engagement strategies during COVID related restrictions.

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

- **Explanation:** Work with nuisance property owners that need assistance bringing their properties into compliance, connecting them with non-profit organizations that can help.
- **Status:** Staff worked 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.

3. Adopt the 2018 International Building Codes.

- **Explanation:** Purchase the 2018 IBC Code books, adopt the 2018 Codes, and begin reviewing plans under the 2018 IBC and other code manuals.
- **Status:** Adopted the 2018 International Building Codes in February, 2021.

4. Train staff on the 2018 International Building Codes.

- **Explanation:** Assist plan review staff and building inspectors in finding training on the 2018 International Building Codes. Look for online training and webinars
- **Status:** Training in process.

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

- **Explanation:** Increase the awareness and utilization of the Art Grants.
- **Status:** 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 artist. They were also given to our art partners for distribution.

FY2022 Goals and Objectives

1. Update the City's comprehensive plan.

- **Explanation:** Submit the RFP, hire the consultants, and begin the public meetings associated with the Comprehensive Plan update.
- **Status:** Updated Comprehensive Plan scheduled to be heard & accepted by the Planning Commission & City Council March 2023.

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

- **Explanation:** Work closely with rental property owners on nuisance issues. 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.
- **Status:** In process.

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

- **Explanation:** Engage the Historic District Review Commission and the public to determine the priorities (short and long term) for implementation of the Preservation Plan.
- **Status:** The Historic District Review Commission (HDRC) met and determined that Community Engagement was their goal for 2022.

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

- **Explanation:** 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.
- **Status:** Discussed by Liberty Arts Commission; determined that the Transient Guest Tax Funds would be sufficient; establishing an Arts Endowment Fund was not recommended at this time.

5. Implement a new review and permitting system.

- **Explanation:** Work with IT staff to implement SmartGov (a permitting system) to replace the old EnerGov system.
- **Status:** SmartGov to go live beginning of 2022.

6. Educate the public on the new permitting system.

- **Explanation:** Educate the public on the new permitting system, how it operates, and how it benefits our operations overall. Provide sufficient notice and helpful resources to citizens, businesses, and contractors that will aid them in using SmartGov online.
- **Status:** Staff is currently utilizing the new online permitting system. Building Permits, Temporary Use Permits, Preservation Applications and Planning Applications are all available online.

FY2023 Goals and Objectives

1. Evaluate and review the newly updated Comprehensive Plan, Leading Liberty Forward, and adjust city codes and policies to align with the recommendations presented in the Plan.

- **Explanation:** Propose policy changes and code amendments to the Unified Development Ordinance that will promote the goals of the newly updated Comprehensive Plan.
- **Status:** Amendments to the UDO have been researched and proposed. A study session was held with the Planning and Zoning Commission to gather input. Final edits and updated language are in final stages. It is anticipated that these amendments will be presented in early 2024.

2. Become proficient using the new online permitting system, SmartGov, which went live in June of 2022 as well as promoting the system to the public.

- **Explanation:** Staff will need to continue to educate themselves and the public on the new online permitting system, how it operates, and how it benefits our operations overall. To do so, staff will continue to provide sufficient notice and helpful resources to citizens, businesses, and contractors that will aid them in using SmartGov online.
- **Status:** Staff has continued working alongside our Information Technology Team to implement our new Smartgov permitting software and to improve the system making it more user friendly for staff and the public users.

3. Elevate the Liberty Arts Commission work and reputation in the community.

- **Explanation:** Establish sub-committees to assist the Arts Commission in implementation of a rebranding effort, including a new logo as well as enhanced marketing/communications and partnerships.
- **Status:** A logo and branding sub-committee was established in 2023 and successfully developed a new logo and brand standards for LAC. This logo is being used on all LAC marketing materials and signage. Also, a recognition sub-committee was established and is developing a strategy for recognizing individuals that have made an impact on the arts in Liberty.

4. Increase participation in the Neighborhood Enhancement Grant program and strive for a broader benefit to the public.

- **Explanation:** Reevaluate the effectiveness and eligible projects of the Neighborhood Enhancement Grant program.
- **Status:**
 - Public Works would like to provide an additional avenue for the use of NEG funding for sidewalks within a 2- block radius of parks, schools or other major activity centers creating greater walking potential. The program would include the entire block face to have the sidewalks brought up to a smooth walking surface to current ADA standards. It would require either the HOA or all of the adjacent property owners to agree to pay the 25% funding for the sidewalk repair, or other eligible project, to match use of NEG funding. The cost will be based on the bid prices from the PW larger concrete repair program or the lowest of 3 bids.
 - Staff worked with the Communications Division to increase the awareness of the program via social media outlets.

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

- **Explanation:** Staff should seek out relevant training opportunities including conferences, local trainings and web-based instruction to stay up to date on current trends and issues.
- **Status:** Staff attended training at conferences as well as web based training opportunities.

FY2024 Goals and Objectives

1. Gather and report departmental statistics and achievements to highlight the work being done in the department

- **Explanation:** Create an Annual Report document that can be replicated in future years with imagery and tables that can be easily referenced in the future.
- **Status:** In process.

2. Encourage changes to the 353 Tax Abatement program as recommended in the Preservation Plan.

- **Explanation:** Have the 353 Tax Abatement applications that are not in the local historic district be reviewed by staff or HDRC to ensure appropriate materials and changes are being made in accordance with the Secretary of Interior's Standards for Rehabilitation of Historic Structures.
- **Status:** In process.

3. Use SmartGov to enhance the planning process.

- **Explanation:** Integrate the Plan Review process into the existing SmartGov system by creating comment letters and accepting comments from other departments inside the program.
- **Status:** In process.

4. Find a mechanism for assisting nuisance staff with vacant and neglected properties as these owners often do not respond to nuisance letters and become repeat violations.

- **Explanation:** Identify assistance with notifications and monitoring of vacant and blighted properties.
- **Status:** In process.

5. Increase the awareness of the Liberty Art’s Commission (LAC’s) programs and work to engage more artists.

- **Explanation:** Encourage more participation in LAC’s programming; Make Music Day, the Sculpture Walk and Gallery Exhibits.
- **Status:** In process.

2024 Expenses - Planning & Development

Planning & Development Expenses 2020 Actual - 2024 Budget

Planning & Dev Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Compensation							
Personnel Salaries							
Regular							
(10.80.151.02.4001) Regular	\$348,594	\$355,362	\$377,196	\$458,866	\$432,465	\$484,660	\$99,861
REGULAR TOTAL	\$348,594	\$355,362	\$377,196	\$458,866	\$432,465	\$484,660	\$99,861
Health Savings - (HSA)							
(10.80.151.02.4018) Health Savings-(Hsa)	\$9,953	\$8,760	\$10,524	\$13,200	\$9,400	\$10,800	\$5,400
HEALTH SAVINGS - (HSA) TOTAL	\$9,953	\$8,760	\$10,524	\$13,200	\$9,400	\$10,800	\$5,400
Opt Out (Health Insurance)	\$0	\$0	\$291	\$0	\$3,492	\$3,492	\$873
PERSONNEL SALARIES TOTAL	\$358,547	\$364,122	\$388,011	\$472,066	\$445,357	\$498,952	\$106,134
Personnel Costs							
Health Insurance							
(10.80.151.02.4105) Health Insurance	\$76,268	\$71,586	\$84,552	\$118,866	\$78,724	\$94,626	\$22,530
HEALTH INSURANCE TOTAL	\$76,268	\$71,586	\$84,552	\$118,866	\$78,724	\$94,626	\$22,530
Retirement - Lagers							
(10.80.151.02.4102) Retirement - Lagers	\$35,757	\$36,972	\$41,547	\$71,282	\$65,274	\$79,333	\$16,002
RETIREMENT - LAGERS TOTAL	\$35,757	\$36,972	\$41,547	\$71,282	\$65,274	\$79,333	\$16,002
Social Security							
(10.80.151.02.4101) Social Security	\$25,429	\$26,500	\$28,257	\$36,113	\$32,635	\$38,170	\$7,481
SOCIAL SECURITY TOTAL	\$25,429	\$26,500	\$28,257	\$36,113	\$32,635	\$38,170	\$7,481
Workers Compensation							
(10.80.151.02.4104) Workers Compensation	\$3,847	\$4,191	\$4,357	\$4,449	\$3,446	\$3,229	\$909
WORKERS COMPENSATION TOTAL	\$3,847	\$4,191	\$4,357	\$4,449	\$3,446	\$3,229	\$909
Dental Insurance							
(10.80.151.02.4107) Dental Insurance	\$2,832	\$2,784	\$2,928	\$3,730	\$2,564	\$3,096	\$732
DENTAL INSURANCE TOTAL	\$2,832	\$2,784	\$2,928	\$3,730	\$2,564	\$3,096	\$732
Vision Insurance-Vsp							
(10.80.151.02.4112) Vision Insurance-Vsp	\$598	\$539	\$593	\$819	\$696	\$822	\$195
VISION INSURANCE-VSP TOTAL	\$598	\$539	\$593	\$819	\$696	\$822	\$195
Disability Insurance							
(10.80.151.02.4116) Disability Insurance	\$154	\$204	\$183	\$190	\$113	\$120	\$28
DISABILITY INSURANCE TOTAL	\$154	\$204	\$183	\$190	\$113	\$120	\$28
Life Insurance							
(10.80.151.02.4106) Life Insurance	\$66	\$108	\$137	\$173	\$156	\$180	\$43
LIFE INSURANCE TOTAL	\$66	\$108	\$137	\$173	\$156	\$180	\$43
PERSONNEL COSTS TOTAL	\$144,950	\$142,886	\$162,554	\$235,622	\$183,608	\$219,576	\$47,921
COMPENSATION TOTAL	\$503,497	\$507,008	\$550,565	\$707,688	\$628,965	\$718,528	\$154,055
Operating Expenses							
Insurance							
Liability							

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
(10.80.151.16.5715) Liability	\$12,068	\$10,321	\$8,272	\$9,000	\$9,377	\$11,000	\$2,545
LIABILITY TOTAL	\$12,068	\$10,321	\$8,272	\$9,000	\$9,377	\$11,000	\$2,545
Property/Im							
(10.80.151.16.5711) PROPERTY/IM/DP	\$26	\$77	\$133	\$146	\$256	\$404	\$94
PROPERTY/IM TOTAL	\$26	\$77	\$133	\$146	\$256	\$404	\$94
INSURANCE TOTAL	\$12,094	\$10,398	\$8,405	\$9,146	\$9,633	\$11,404	\$2,639
Printing & Supplies							
General Supplies							
(10.80.151.04.5001) General Supplies	\$1,898	\$1,407	\$1,469	\$2,400	\$1,773	\$2,400	\$116
GENERAL SUPPLIES TOTAL	\$1,898	\$1,407	\$1,469	\$2,400	\$1,773	\$2,400	\$116
Copier Lease & Usage							
(10.80.151.04.5110) Copier Lease & Usage	\$1,147	\$1,124	\$1,537	\$2,000	\$1,519	\$2,000	\$337
COPIER LEASE & USAGE TOTAL	\$1,147	\$1,124	\$1,537	\$2,000	\$1,519	\$2,000	\$337
Outside Printing							
(10.80.151.04.5120) Outside Printing	\$557	\$1,025	\$485	\$300	\$335	\$400	\$25
OUTSIDE PRINTING TOTAL	\$557	\$1,025	\$485	\$300	\$335	\$400	\$25
PRINTING & SUPPLIES TOTAL	\$3,602	\$3,556	\$3,491	\$4,700	\$3,628	\$4,800	\$478
Travel & Training							
Training Travel							
(10.80.151.06.5210) Training Travel	\$0	\$0	\$3,434	\$3,000	\$3,969	\$4,000	\$0
TRAINING TRAVEL TOTAL	\$0	\$0	\$3,434	\$3,000	\$3,969	\$4,000	\$0
Registration Fees							
(10.80.151.06.5251) Registration Fees	\$150	\$0	\$1,326	\$1,800	\$2,167	\$1,800	\$0
REGISTRATION FEES TOTAL	\$150	\$0	\$1,326	\$1,800	\$2,167	\$1,800	\$0
TRAVEL & TRAINING TOTAL	\$150	\$0	\$4,760	\$4,800	\$6,136	\$5,800	\$0
Other Expenses							
Membership Dues							
(10.80.151.38.5811) Membership Dues	\$775	\$1,045	\$1,155	\$1,200	\$2,673	\$1,200	\$0
MEMBERSHIP DUES TOTAL	\$775	\$1,045	\$1,155	\$1,200	\$2,673	\$1,200	\$0
Publications							
(10.80.151.38.5810) Publications	\$450	\$1,349	\$939	\$400	\$0	\$400	\$0
PUBLICATIONS TOTAL	\$450	\$1,349	\$939	\$400	\$0	\$400	\$0
Meeting Expense							
(10.80.151.38.5803) Meeting Expense	\$108	\$165	\$696	\$600	\$474	\$400	\$0
MEETING EXPENSE TOTAL	\$108	\$165	\$696	\$600	\$474	\$400	\$0
Postage							
(10.80.151.38.5808) Postage	\$0	\$0	\$11	\$50	\$71	\$0	\$0
POSTAGE TOTAL	\$0	\$0	\$11	\$50	\$71	\$0	\$0
Miscellaneous Expenses							
(10.80.151.38.5989) Miscellaneous Expenses	\$0	\$74	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS EXPENSES TOTAL	\$0	\$74	\$0	\$0	\$0	\$0	\$0
OTHER EXPENSES TOTAL	\$1,333	\$2,633	\$2,801	\$2,250	\$3,219	\$2,000	\$0
Fees							
Recording Fees							
(10.80.151.08.5361) Recording Fees	\$730	\$1,384	\$881	\$1,500	\$868	\$1,500	\$30
RECORDING FEES TOTAL	\$730	\$1,384	\$881	\$1,500	\$868	\$1,500	\$30
Legal Ads							
(10.80.151.08.5379) Legal Ads	\$594	\$277	\$499	\$800	\$480	\$800	\$67
LEGAL ADS TOTAL	\$594	\$277	\$499	\$800	\$480	\$800	\$67
Recruitment	\$0	\$0	\$0	\$0	\$195	\$0	\$0
FEES TOTAL	\$1,324	\$1,661	\$1,380	\$2,300	\$1,543	\$2,300	\$97
Maintenance							
Vehicle Maintenance							
(10.80.151.14.5541) Vehicle Maintenance	\$1,207	\$413	\$1,045	\$1,000	\$203	\$1,200	\$41
VEHICLE MAINTENANCE TOTAL	\$1,207	\$413	\$1,045	\$1,000	\$203	\$1,200	\$41
Vehicle Fuel							
(10.80.151.14.5521) Vehicle Fuel	\$75	\$121	\$98	\$300	\$97	\$300	\$0
VEHICLE FUEL TOTAL	\$75	\$121	\$98	\$300	\$97	\$300	\$0
MAINTENANCE TOTAL	\$1,282	\$534	\$1,143	\$1,300	\$300	\$1,500	\$41
OPERATING EXPENSES TOTAL	\$19,785	\$18,781	\$21,980	\$24,496	\$24,458	\$27,804	\$3,255
Capital Projects	\$0	\$0	\$24,971	\$0	\$0	\$0	\$0

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
TOTAL	\$523,282	\$525,789	\$597,515	\$732,184	\$653,423	\$746,332	\$157,310

Building & Codes Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Compensation							
Personnel Salaries							
Regular							
(10.80.153.02.4001) Regular	\$169,812	\$181,333	\$183,967	\$248,262	\$216,787	\$270,248	\$43,857
REGULAR TOTAL	\$169,812	\$181,333	\$183,967	\$248,262	\$216,787	\$270,248	\$43,857
Part-Time							
(10.80.153.02.4002) Part-Time	\$17,304	\$16,906	\$17,637	\$18,210	\$19,834	\$19,248	\$4,156
PART-TIME TOTAL	\$17,304	\$16,906	\$17,637	\$18,210	\$19,834	\$19,248	\$4,156
Health Savings - (HSA)							
(10.80.153.02.4018) Health Savings-(HSA)	\$3,005	\$6,264	\$6,828	\$8,400	\$6,000	\$8,400	\$3,000
HEALTH SAVINGS - (HSA) TOTAL	\$3,005	\$6,264	\$6,828	\$8,400	\$6,000	\$8,400	\$3,000
PERSONNEL SALARIES TOTAL	\$190,120	\$204,503	\$208,432	\$274,872	\$242,621	\$297,896	\$51,013
Personnel Costs							
Health Insurance							
(10.80.153.02.4105) Health Insurance	\$37,610	\$47,316	\$50,604	\$81,564	\$58,670	\$81,564	\$13,650
HEALTH INSURANCE TOTAL	\$37,610	\$47,316	\$50,604	\$81,564	\$58,670	\$81,564	\$13,650
Retirement - Lagers							
(10.80.153.02.4102) Retirement - Lagers	\$17,005	\$19,216	\$20,237	\$38,756	\$32,410	\$47,365	\$6,973
RETIREMENT - LAGERS TOTAL	\$17,005	\$19,216	\$20,237	\$38,756	\$32,410	\$47,365	\$6,973
Social Security							
(10.80.153.02.4101) Social Security	\$13,872	\$14,634	\$14,834	\$21,028	\$17,463	\$22,789	\$3,522
SOCIAL SECURITY TOTAL	\$13,872	\$14,634	\$14,834	\$21,028	\$17,463	\$22,789	\$3,522
Workers Compensation							
(10.80.153.02.4104) Workers Compensation	\$12,796	\$13,651	\$14,446	\$16,867	\$12,625	\$12,833	\$3,613
WORKERS COMPENSATION TOTAL	\$12,796	\$13,651	\$14,446	\$16,867	\$12,625	\$12,833	\$3,613
Dental Insurance							
(10.80.153.02.4107) Dental Insurance	\$1,422	\$1,680	\$1,680	\$2,419	\$1,810	\$2,436	\$420
DENTAL INSURANCE TOTAL	\$1,422	\$1,680	\$1,680	\$2,419	\$1,810	\$2,436	\$420
Vision Insurance-Vsp							
(10.80.153.02.4112) Vision Insurance-Vsp	\$393	\$492	\$492	\$731	\$522	\$720	\$123
VISION INSURANCE-VSP TOTAL	\$393	\$492	\$492	\$731	\$522	\$720	\$123
Disability Insurance							
(10.80.153.02.4116) Disability Insurance	\$118	\$153	\$137	\$152	\$120	\$160	\$28
DISABILITY INSURANCE TOTAL	\$118	\$153	\$137	\$152	\$120	\$160	\$28
Life Insurance							
(10.80.153.02.4106) Life Insurance	\$48	\$65	\$81	\$115	\$91	\$120	\$22
LIFE INSURANCE TOTAL	\$48	\$65	\$81	\$115	\$91	\$120	\$22
PERSONNEL COSTS TOTAL	\$83,263	\$97,207	\$102,511	\$161,632	\$123,711	\$167,987	\$28,351
COMPENSATION TOTAL	\$273,384	\$301,710	\$310,943	\$436,504	\$366,332	\$465,883	\$79,364
Capital Projects							
Capital Outlays							
Vehicles							
(10.80.153.36.7101) Vehicles	\$0	\$0	\$63,564	\$67,000	\$0	\$67,000	\$0
VEHICLES TOTAL	\$0	\$0	\$63,564	\$67,000	\$0	\$67,000	\$0
CAPITAL OUTLAYS TOTAL	\$0	\$0	\$63,564	\$67,000	\$0	\$67,000	\$0
CAPITAL PROJECTS TOTAL	\$0	\$0	\$63,564	\$67,000	\$0	\$67,000	\$0
Operating Expenses							
Maintenance							
Vehicle Fuel							
(10.80.153.14.5521) Vehicle Fuel	\$3,239	\$7,273	\$9,157	\$6,000	\$8,861	\$9,000	\$1,054
VEHICLE FUEL TOTAL	\$3,239	\$7,273	\$9,157	\$6,000	\$8,861	\$9,000	\$1,054
Vehicle Maintenance							
(10.80.153.14.5541) Vehicle Maintenance	\$1,095	\$2,919	\$2,230	\$2,000	-\$1,055	\$2,000	\$35
VEHICLE MAINTENANCE TOTAL	\$1,095	\$2,919	\$2,230	\$2,000	-\$1,055	\$2,000	\$35
MAINTENANCE TOTAL	\$4,333	\$10,192	\$11,386	\$8,000	\$7,805	\$11,000	\$1,089
Insurance							

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Liability							
(10.80.153.16.5715) Liability	\$5,974	\$4,926	\$4,963	\$5,400	\$5,965	\$7,330	\$1,697
LIABILITY TOTAL	\$5,974	\$4,926	\$4,963	\$5,400	\$5,965	\$7,330	\$1,697
Property/Im							
(10.80.153.16.5711) PROPERTY/IM/DP	\$114	\$335	\$362	\$173	\$249	\$358	\$83
PROPERTY/IM TOTAL	\$114	\$335	\$362	\$173	\$249	\$358	\$83
INSURANCE TOTAL	\$6,087	\$5,261	\$5,325	\$5,573	\$6,214	\$7,688	\$1,780
Printing & Supplies							
General Supplies							
(10.80.153.04.5001) General Supplies	\$1,224	\$1,157	\$494	\$1,120	\$868	\$1,300	\$0
GENERAL SUPPLIES TOTAL	\$1,224	\$1,157	\$494	\$1,120	\$868	\$1,300	\$0
Small Tools							
(10.80.153.04.5018) Small Tools	\$41	\$83	\$126	\$0	\$123	\$125	\$61
SMALL TOOLS TOTAL	\$41	\$83	\$126	\$0	\$123	\$125	\$61
Outside Printing							
(10.80.153.04.5120) Outside Printing	\$62	\$188	\$0	\$100	\$119	\$49	\$8
OUTSIDE PRINTING TOTAL	\$62	\$188	\$0	\$100	\$119	\$49	\$8
PRINTING & SUPPLIES TOTAL	\$1,326	\$1,428	\$620	\$1,220	\$1,110	\$1,474	\$68
Non Capital Equipment							
Minor Purchases							
(10.80.153.18.5601) Minor Equipment	\$0	\$0	\$0	\$300	\$4,206	\$299	\$135
MINOR PURCHASES TOTAL	\$0	\$0	\$0	\$300	\$4,206	\$299	\$135
NON CAPITAL EQUIPMENT TOTAL	\$0	\$0	\$0	\$300	\$4,206	\$299	\$135
Other Expenses							
Clothing Expenses							
(10.80.153.38.5812) Clothing Expenses	\$198	\$282	\$316	\$300	\$56	\$300	\$0
CLOTHING EXPENSES TOTAL	\$198	\$282	\$316	\$300	\$56	\$300	\$0
Safety Equipment							
(10.80.153.38.5832) Safety Equipment	\$0	\$249	\$215	\$300	\$199	\$300	\$117
SAFETY EQUIPMENT TOTAL	\$0	\$249	\$215	\$300	\$199	\$300	\$117
Membership Dues							
(10.80.153.38.5811) Membership Dues	\$60	\$145	\$175	\$400	\$0	\$300	\$0
MEMBERSHIP DUES TOTAL	\$60	\$145	\$175	\$400	\$0	\$300	\$0
Publications							
(10.80.153.38.5810) Publications	\$0	\$0	\$0	\$100	\$0	\$100	\$0
PUBLICATIONS TOTAL	\$0	\$0	\$0	\$100	\$0	\$100	\$0
Meeting Expense							
(10.80.153.38.5803) Meeting Expense	\$0	\$19	\$0	\$150	\$0	\$0	\$0
MEETING EXPENSE TOTAL	\$0	\$19	\$0	\$150	\$0	\$0	\$0
OTHER EXPENSES TOTAL	\$258	\$695	\$706	\$1,250	\$255	\$1,000	\$117
Travel & Training							
Registration Fees							
(10.80.153.06.5251) Registration Fees	\$214	\$30	\$556	\$500	\$225	\$400	\$69
REGISTRATION FEES TOTAL	\$214	\$30	\$556	\$500	\$225	\$400	\$69
Training Travel							
(10.80.153.06.5210) Training Travel	\$138	\$69	\$0	\$500	\$0	\$600	\$0
TRAINING TRAVEL TOTAL	\$138	\$69	\$0	\$500	\$0	\$600	\$0
TRAVEL & TRAINING TOTAL	\$352	\$99	\$556	\$1,000	\$225	\$1,000	\$69
Fees							
Misc. Fees							
(10.80.153.08.5399) Miscellaneous Fees	\$550	\$0	\$0	\$0	\$0	\$0	\$0
MISC. FEES TOTAL	\$550	\$0	\$0	\$0	\$0	\$0	\$0
FEES TOTAL	\$550	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$12,907	\$17,674	\$18,594	\$17,343	\$19,815	\$22,461	\$3,258
TOTAL	\$286,291	\$319,384	\$393,101	\$520,847	\$386,147	\$555,344	\$82,622

Police Department

2024 Budget

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 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 FY2024, along with a brief look at historical staffing levels, are as follows:

Police Department Staffing Levels

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
Number of Budgeted Staff					
Administrative Assistant - Police	0.50	0.50	1.00	1.00	1.00
Communications Officer	7.00	9.00	9.00	9.00	9.00
Communications Supervisor	1.00	1.00	1.00	1.00	1.00
Police Captain	2.00	2.00	2.00	2.00	3.00
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Corporal	4.00	4.00	4.00	4.00	5.00
Police Lieutenant	1.00	2.00	1.00	2.00	0.00
Police Officer	30.00	29.00	29.00	33.00	28.00
Police Officer - Detective	0.00	0.00	0.00	0.00	4.00
Police Officer - SRO	0.00	0.00	0.00	0.00	1.00
Police Sergeant	5.00	6.00	6.00	6.00	7.00
Records Technician	1.00	3.00	4.00	4.00	0.00
Records Technician II	0.00	0.00	0.00	0.00	3.00
Support Services Supervisor	1.00	1.00	1.00	1.00	1.00
NUMBER OF BUDGETED STAFF	53.50	58.50	59.00	64.00	64.00

Police Department Goals & Objectives

Below are a list of goals and objectives and their statuses for the Police Department from 2020 to 2024.

FY2020 Goals and Objectives

1. Administration

Department - service improvement

- **Explanation:** 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.
- **Status:** 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 20 years old.

2. Training

- **Explanation:** Continue Crisis Intervention Team (CIT) training; also continue 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.
- **Status:** Due to COVID-19 restrictions, most police training was cancelled in 2020. Online training was done when possible.

3. Criminal investigations management

- **Explanation:** 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.
- **Status:** Investigations Unit achieved a 52% total case clearance rate, while department wide a 53% clearance rate was achieved.

4. Youth Resource outreach services

- **Explanation:** 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.
- **Status:** 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. Community communication and dispatch services

- **Explanation:** 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.
- **Status:** 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.

6. Police Records support

- **Explanation:** To professionally support all members of the Liberty Police Department and the community by ensuring there are proper resources and data available. Leverage technologies as a means to offset increased service demands with limited resources.
- **Status:** The City approved funding for replacement of the 20+ year old Computer Aided Dispatch (CAD) and Records Management System (RMS). The Police Department initiated a program utilizing the cloud-share link in WatchGuard to send in-car and body cam videos to attorneys and citizens requesting them instead of spending hours of staff time each day burning digital video discs (DVD's).

FY2021 Goals and Objectives

1. Administration Department - service improvement

- **Explanation:** 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.
- **Status:** Ongoing - The new CAD (Computer Aided Dispatch) and RMS (Records Management) software for the Police and Fire Departments went “live” in December 2021.

2. Police Patrol Unit - protect limited resources and improve standards of service

- **Explanation:** Continue Crisis Intervention Team (CIT) training; also continue 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
- **Status:** A new defensive tactics training program was implemented.

3. Criminal investigations management

- **Explanation:** 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.
- **Status:** The Criminal Investigations Unit achieved a 46% clearance rate in 2021.

4. Youth Resource outreach services

- **Explanation:** 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.
- **Status:** 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. Community communication and dispatch services

- **Explanation:** 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.
- **Status:** 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. Police Records support

- **Explanation:** To professionally support all members of the Liberty Police Department and the community by ensuring there are proper resources and data available. Leverage technologies as a means to offset increased service demands with limited resources.
- **Status:** 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

1. Administration Department - service improvement

- **Explanation:** 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.
- **Status:** Ongoing: 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 limited resources and improve standards of service

- **Explanation:** Protect the limited resources of the Liberty Police Department while maintaining the highest standards of service.
- **Status:** 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 management

- **Explanation:** 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.
- **Status:** Ongoing.

4. Youth Resource outreach services

- **Explanation:** 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.
- **Status:** Ongoing

5. Community communication and dispatch services

- **Explanation:** 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.
- **Status:** 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. Police Records support

- **Explanation:** To professionally support all members of the Liberty Police Department and the community by ensuring there are proper resources and data available. Leverage technologies as a means to offset increased service demands with limited resources.
- **Status:** 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.

FY2023 Goals and Objectives

1. Administration Department - service improvement

- **Explanation:** 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.
- **Status:** Work on the full integration of the Central Square CAD/RMS project will continue as there are some areas still in progress for implementation over the course of 2023. 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.

2. Police Patrol Unit - protect limited resources and improve standards of service

- **Explanation:** Protect the limited resources of the Liberty Police Department while maintaining the highest standards of service.
- **Status:** 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 2023.

3. Criminal investigations management

- **Explanation:** 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.
- **Status:** Striving for a yearly case clearance rate of 50% within the criminal investigations unit.

4. Youth Resource outreach services

- **Explanation:** 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.
- **Status:** Ongoing

5. Community communication and dispatch services

- **Explanation:** 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.
- **Status:** 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 continues on a co-located dispatch center with surrounding agencies. The move to the new center should be completed by the end of 2023.

6. Police Records support

- **Explanation:** To professionally support all members of the Liberty Police Department and the community by ensuring there are proper resources and data available. Leverage technologies as a means to offset increased service demands with limited resources.
- **Status:** Continue further development of the Central Square CAD/RMS project in 2023. 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.

FY2024 Goals and Objectives

1. Administration Program

Explanation:

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.

Status: Work on the full integration of the Central Square CAD/RMS project will continue as there are some areas still in progress for implementation over the course of 2024. 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.

2. Police Patrol Unit

Explanation:

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

Status: 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, Cocoa with a Cop, Shop with a Cop and other events will continue to be renewed in 2024.

3. Criminal Investigations Unit

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

Status: In order to work toward achieving a higher clearance rate, the criminal investigations unit staffing was increased by the addition of one more detective.

4. Youth Resource Services

Explanation: 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

Status: 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

Explanation: 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 continues on a co-located dispatch center with surrounding agencies. The move to the new center should be completed by the end of 2023

Status: The move to the new dispatch center was completed in February of 2024. The center is a state-of-the-art facility and will provide an incredible work place for our dispatchers. We continue to work through some minor issues we have encountered through the transition process but the new center is functioning as expected.

6. Records Unit

Explanation:

Continue further development of the Central Square CAD/RMS project in 2024. 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.

Status: We have completed the transition of the UCR Program to a federally mandated National Incident Based Reporting System (NIBRS) only data collection.

2024 Expenses - Police

Police Expenses 2020 Actual - 2024 Budget

Police Admin Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Capital Projects							
Capital Outlays							
Vehicles							
(10.40.500.36.7101) Vehicles	\$248,556	\$114,463	\$186,049	\$258,550	\$42,600	\$330,000	\$267,888
VEHICLES TOTAL	\$248,556	\$114,463	\$186,049	\$258,550	\$42,600	\$330,000	\$267,888
Capital Equipment							
(10.40.500.36.7201) Capital Equipment	\$215,492	\$217,631	\$31,945	\$200,000	\$138,608	\$210,000	\$72,428
CAPITAL EQUIPMENT TOTAL	\$215,492	\$217,631	\$31,945	\$200,000	\$138,608	\$210,000	\$72,428
CAPITAL OUTLAYS TOTAL	\$464,048	\$332,094	\$217,994	\$458,550	\$181,208	\$540,000	\$340,316
Non-Capital							
Vehicle Changeover Costs							
(10.40.500.18.5606) Vehicle Changeover Costs	\$31,495	\$53,174	\$9,676	\$65,000	\$101,703	\$175,000	\$8,547
VEHICLE CHANGEOVER COSTS TOTAL	\$31,495	\$53,174	\$9,676	\$65,000	\$101,703	\$175,000	\$8,547
Minor Equipment							
(10.40.500.18.5601) Minor Equipment	\$40,224	\$56,280	\$129,420	\$50,000	\$70,104	\$75,000	\$16,274
MINOR EQUIPMENT TOTAL	\$40,224	\$56,280	\$129,420	\$50,000	\$70,104	\$75,000	\$16,274
EQUIPMENT LEASE							
(10.40.500.18.5612) EQUIPMENT LEASE	\$4,250	\$0	\$8,500	\$4,250	\$4,250	\$4,250	\$0
EQUIPMENT LEASE TOTAL	\$4,250	\$0	\$8,500	\$4,250	\$4,250	\$4,250	\$0
NON-CAPITAL TOTAL	\$75,968	\$109,455	\$147,596	\$119,250	\$176,058	\$254,250	\$24,821
CAPITAL PROJECTS TOTAL	\$540,016	\$441,548	\$365,590	\$577,800	\$357,266	\$794,250	\$365,137
Compensation							
Personnel Salaries							
Regular							
(10.40.500.02.4001) Regular	\$242,287	\$304,478	\$432,769	\$287,739	\$324,540	\$306,140	\$65,539
REGULAR TOTAL	\$242,287	\$304,478	\$432,769	\$287,739	\$324,540	\$306,140	\$65,539
Overtime							
(10.40.500.02.4004) Overtime	\$7,915	\$10,527	\$6,475	\$11,400	\$9,573	\$11,400	\$1,753
OVERTIME TOTAL	\$7,915	\$10,527	\$6,475	\$11,400	\$9,573	\$11,400	\$1,753
Part-Time							
	\$0	\$0	\$0	\$0	\$20,801	\$23,400	\$8,201
Health Savings - (HSA)							
(10.40.500.02.4018) Health Savings-(HSA)	\$1,539	\$1,487	\$2,300	\$6,000	\$7,200	\$7,200	\$2,400
HEALTH SAVINGS - (HSA) TOTAL	\$1,539	\$1,487	\$2,300	\$6,000	\$7,200	\$7,200	\$2,400
Opt Out (Health Insurance)							
(10.40.500.02.4015) Opt Out (Health Ins)	\$776	\$0	\$0	\$0	\$1,164	\$0	\$873
OPT OUT (HEALTH INSURANCE) TOTAL	\$776	\$0	\$0	\$0	\$1,164	\$0	\$873
PERSONNEL SALARIES TOTAL	\$252,517	\$316,491	\$441,545	\$305,139	\$363,278	\$348,140	\$78,766
Personnel Costs							
Retirement - Lagers							
(10.40.500.02.4102) Retirement - Lagers	\$37,950	\$49,577	\$54,020	\$58,412	\$69,523	\$71,052	\$15,042
RETIREMENT - LAGERS TOTAL	\$37,950	\$49,577	\$54,020	\$58,412	\$69,523	\$71,052	\$15,042
Health Insurance							
(10.40.500.02.4105) Health Insurance	\$49,447	\$34,958	\$41,086	\$57,324	\$55,328	\$66,168	\$9,984
HEALTH INSURANCE TOTAL	\$49,447	\$34,958	\$41,086	\$57,324	\$55,328	\$66,168	\$9,984
Social Security							
(10.40.500.02.4101) Social Security	\$17,946	\$22,153	\$32,715	\$23,343	\$26,406	\$26,633	\$5,661
SOCIAL SECURITY TOTAL	\$17,946	\$22,153	\$32,715	\$23,343	\$26,406	\$26,633	\$5,661
Workers Compensation							
(10.40.500.02.4104) Workers Compensation	\$12,606	\$11,471	\$14,678	\$16,948	\$12,949	\$12,732	\$3,585
WORKERS COMPENSATION TOTAL	\$12,606	\$11,471	\$14,678	\$16,948	\$12,949	\$12,732	\$3,585
Dental Insurance							
(10.40.500.02.4107) Dental Insurance	\$1,648	\$1,376	\$1,600	\$1,764	\$2,112	\$2,232	\$528

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
DENTAL INSURANCE TOTAL	\$1,648	\$1,376	\$1,600	\$1,764	\$2,112	\$2,232	\$528
Vision Insurance-Vsp							
(10.40.500.02.4112) Vision Insurance-Vsp	\$528	\$362	\$412	\$517	\$576	\$600	\$144
VISION INSURANCE-VSP TOTAL	\$528	\$362	\$412	\$517	\$576	\$600	\$144
Disability Insurance							
(10.40.500.02.4116) Disability Insurance	\$84	\$77	\$107	\$114	\$123	\$120	\$28
DISABILITY INSURANCE TOTAL	\$84	\$77	\$107	\$114	\$123	\$120	\$28
Life Insurance							
(10.40.500.02.4106) Life Insurance	\$49	\$54	\$81	\$86	\$94	\$90	\$22
LIFE INSURANCE TOTAL	\$49	\$54	\$81	\$86	\$94	\$90	\$22
PERSONNEL COSTS TOTAL	\$120,257	\$120,028	\$144,699	\$158,508	\$167,110	\$179,627	\$34,995
COMPENSATION TOTAL	\$372,774	\$436,519	\$586,244	\$463,647	\$530,388	\$527,767	\$113,761
Operating Expenses							
Maintenance							
Vehicle Fuel							
(10.40.500.14.5521) Vehicle Fuel	\$56,221	\$79,481	\$101,063	\$80,000	\$93,777	\$82,500	\$14,639
VEHICLE FUEL TOTAL	\$56,221	\$79,481	\$101,063	\$80,000	\$93,777	\$82,500	\$14,639
Vehicle Maintenance							
(10.40.500.14.5541) Vehicle Maintenance	\$59,048	\$28,275	\$32,399	\$60,000	\$55,711	\$60,000	\$4,852
VEHICLE MAINTENANCE TOTAL	\$59,048	\$28,275	\$32,399	\$60,000	\$55,711	\$60,000	\$4,852
Radio Maintenance							
(10.40.500.14.5552) Radio Maintenance	\$11,722	\$11,979	\$12,230	\$13,000	\$14,501	\$13,000	\$3,728
RADIO MAINTENANCE TOTAL	\$11,722	\$11,979	\$12,230	\$13,000	\$14,501	\$13,000	\$3,728
Office Equipment Maintenance							
(10.40.500.14.5551) Maint-Office Equipment	\$405	\$174	\$450	\$6,600	\$1,318	\$6,600	\$0
OFFICE EQUIPMENT MAINTENANCE TOTAL	\$405	\$174	\$450	\$6,600	\$1,318	\$6,600	\$0
Building Maintenance							
(10.40.500.14.5571) Building Maintenance	\$0	\$0	\$1,440	\$4,000	\$2,772	\$4,000	\$271
BUILDING MAINTENANCE TOTAL	\$0	\$0	\$1,440	\$4,000	\$2,772	\$4,000	\$271
MAINTENANCE TOTAL	\$127,396	\$119,908	\$147,581	\$163,600	\$168,078	\$166,100	\$23,489
Insurance							
Liability							
(10.40.500.16.5715) Liability	\$130,271	\$109,639	\$88,997	\$99,000	\$131,375	\$181,940	\$42,115
LIABILITY TOTAL	\$130,271	\$109,639	\$88,997	\$99,000	\$131,375	\$181,940	\$42,115
Property/Im							
(10.40.500.16.5711) Property/Im/Dp	\$2,113	\$5,004	\$8,021	\$8,420	\$7,410	\$7,342	\$1,700
PROPERTY/IM TOTAL	\$2,113	\$5,004	\$8,021	\$8,420	\$7,410	\$7,342	\$1,700
INSURANCE TOTAL	\$132,385	\$114,642	\$97,018	\$107,420	\$138,785	\$189,282	\$43,815
Travel & Training							
Registration Fees							
(10.40.500.06.5251) Registration Fees	\$20,715	\$40,450	\$57,033	\$45,000	\$49,615	\$55,000	\$19,456
REGISTRATION FEES TOTAL	\$20,715	\$40,450	\$57,033	\$45,000	\$49,615	\$55,000	\$19,456
Training Travel							
(10.40.500.06.5210) Training Travel	\$5,886	\$11,111	\$26,617	\$20,000	\$17,829	\$20,000	\$4,882
TRAINING TRAVEL TOTAL	\$5,886	\$11,111	\$26,617	\$20,000	\$17,829	\$20,000	\$4,882
Lodging							
(10.40.500.06.5252) Lodging	\$0	\$5,550	\$0	\$0	\$383	\$0	\$1,048
LODGING TOTAL	\$0	\$5,550	\$0	\$0	\$383	\$0	\$1,048
Lodging & Meals							
(10.40.500.06.5253) Meals Per Diem	\$98	\$0	\$0	\$0	\$0	\$0	\$0
LODGING & MEALS TOTAL	\$98	\$0	\$0	\$0	\$0	\$0	\$0
TRAVEL & TRAINING TOTAL	\$26,699	\$57,111	\$83,650	\$65,000	\$67,826	\$75,000	\$25,386
Other Expenses							
Clothing Expenses							
(10.40.500.38.5812) Clothing Expenses	\$42,678	\$38,923	\$43,366	\$54,950	\$78,243	\$55,000	\$37,959
CLOTHING EXPENSES TOTAL	\$42,678	\$38,923	\$43,366	\$54,950	\$78,243	\$55,000	\$37,959
Membership Dues							
(10.40.500.38.5811) Membership Dues	\$3,193	\$3,600	\$4,525	\$4,000	\$3,641	\$4,000	\$3,734
MEMBERSHIP DUES TOTAL	\$3,193	\$3,600	\$4,525	\$4,000	\$3,641	\$4,000	\$3,734
Meeting Expense							
(10.40.500.38.5803) Meeting Expense	\$626	\$1,366	\$2,214	\$2,000	\$2,376	\$3,000	\$3,152

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
MEETING EXPENSE TOTAL	\$626	\$1,366	\$2,214	\$2,000	\$2,376	\$3,000	\$3,152
Miscellaneous Expenses							
(10.40.500.38.5989) Miscellaneous Expenses	\$55	\$910	\$1,096	\$800	\$1,294	\$1,300	\$226
MISCELLANEOUS EXPENSES TOTAL	\$55	\$910	\$1,096	\$800	\$1,294	\$1,300	\$226
OTHER EXPENSES TOTAL	\$46,552	\$44,799	\$51,200	\$61,750	\$85,554	\$63,300	\$45,072
Fees							
Misc. Fees							
(10.40.500.08.5399) Miscellaneous Fees	\$12,154	\$25,640	\$30,473	\$25,000	\$25,587	\$30,000	\$6,386
MISC. FEES TOTAL	\$12,154	\$25,640	\$30,473	\$25,000	\$25,587	\$30,000	\$6,386
Testing Fees							
(10.40.500.08.5336) Testing Fees	\$3,118	\$5,668	\$10,317	\$12,000	\$22,196	\$15,000	\$2,800
TESTING FEES TOTAL	\$3,118	\$5,668	\$10,317	\$12,000	\$22,196	\$15,000	\$2,800
Employment Testing							
(10.40.500.08.5392) Employment Testing	\$483	\$150	\$0	\$0	\$750	\$0	\$150
EMPLOYMENT TESTING TOTAL	\$483	\$150	\$0	\$0	\$750	\$0	\$150
Recruitment	\$0	\$0	\$0	\$0	\$505	\$0	\$0
Medical Fees							
(10.40.500.08.5356) Medical Fees	\$450	\$0	\$0	\$0	\$0	\$0	\$0
MEDICAL FEES TOTAL	\$450	\$0	\$0	\$0	\$0	\$0	\$0
FEES TOTAL	\$16,204	\$31,457	\$40,790	\$37,000	\$49,038	\$45,000	\$9,336
Printing & Supplies							
General Supplies							
(10.40.500.04.5001) General Supplies	\$11,817	\$9,568	\$12,970	\$15,000	\$18,331	\$17,500	\$1,724
GENERAL SUPPLIES TOTAL	\$11,817	\$9,568	\$12,970	\$15,000	\$18,331	\$17,500	\$1,724
Outside Printing							
(10.40.500.04.5120) Outside Printing	\$268	\$930	\$1,464	\$1,500	\$2,106	\$3,000	\$65
OUTSIDE PRINTING TOTAL	\$268	\$930	\$1,464	\$1,500	\$2,106	\$3,000	\$65
Miscellaneous Supplies							
(10.40.500.04.5099) Miscellaneous Supplies	\$636	\$2,465	\$2,209	\$0	\$979	\$0	\$196
MISCELLANEOUS SUPPLIES TOTAL	\$636	\$2,465	\$2,209	\$0	\$979	\$0	\$196
PRINTING & SUPPLIES TOTAL	\$12,720	\$12,963	\$16,643	\$16,500	\$21,415	\$20,500	\$1,984
Utilities							
Mobile Phones							
(10.40.500.12.5453) Mobile Phones	\$14,689	\$0	\$0	\$0	\$0	\$0	\$0
MOBILE PHONES TOTAL	\$14,689	\$0	\$0	\$0	\$0	\$0	\$0
UTILITIES TOTAL	\$14,689	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$376,645	\$380,882	\$436,883	\$451,270	\$530,697	\$559,182	\$149,082
Debt Service							
Debt Service Principal							
Lease Principal							
(10.40.500.24.6003) Lease Principal	\$212,705	\$165,069	\$212,617	\$219,165	\$219,165	\$60,000	\$0
LEASE PRINCIPAL TOTAL	\$212,705	\$165,069	\$212,617	\$219,165	\$219,165	\$60,000	\$0
Principal-Special Oblig							
(10.40.500.24.6008) Principal-Special Oblig	\$80,000	\$140,000	\$180,000	\$185,000	\$185,000	\$65,000	\$0
PRINCIPAL-SPECIAL OBLIG TOTAL	\$80,000	\$140,000	\$180,000	\$185,000	\$185,000	\$65,000	\$0
DEBT SERVICE PRINCIPAL TOTAL	\$292,705	\$305,069	\$392,617	\$404,165	\$404,165	\$125,000	\$0
Debt Service Interest							
Lease Interest							
(10.40.500.24.6013) Lease Interest	\$20,090	\$15,590	\$12,728	\$7,583	\$7,582	\$1,950	\$0
LEASE INTEREST TOTAL	\$20,090	\$15,590	\$12,728	\$7,583	\$7,582	\$1,950	\$0
Interest-Special Oblig							
(10.40.500.24.6018) Interest-Special Oblig	\$19,617	\$17,907	\$12,273	\$5,858	\$5,858	\$1,300	\$0
INTEREST-SPECIAL OBLIG TOTAL	\$19,617	\$17,907	\$12,273	\$5,858	\$5,858	\$1,300	\$0
DEBT SERVICE INTEREST TOTAL	\$39,707	\$33,497	\$25,000	\$13,441	\$13,440	\$3,250	\$0
Debt Service Other Costs Fees							
COST OF ISSUANCE	\$2,465	\$1,580	\$770	\$0	\$0	\$0	\$0
Debt Service Fees							
(10.40.500.24.6021) Debt Service Fees	\$59	\$320	\$625	\$0	\$265	\$0	\$0
DEBT SERVICE FEES TOTAL	\$59	\$320	\$625	\$0	\$265	\$0	\$0
DEBT SERVICE OTHER COSTS FEES TOTAL	\$2,525	\$1,900	\$1,394	\$0	\$265	\$0	\$0

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
DEBT SERVICE TOTAL	\$334,936	\$340,465	\$419,012	\$417,606	\$417,870	\$128,250	\$0
Transfers							
Interfund Transfers							
Miscellaneous							
(10.40.500.42.5999) MISCELLANEOUS	-\$643,133	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS TOTAL	-\$643,133	\$0	\$0	\$0	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	-\$643,133	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFERS TOTAL	-\$643,133	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$981,239	\$1,599,415	\$1,807,728	\$1,910,323	\$1,836,221	\$2,009,449	\$627,981

Police Patrol Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Compensation							
Personnel Salaries							
Regular							
(10.40.501.02.4001) Regular	\$1,806,199	\$1,899,735	\$1,951,069	\$2,679,895	\$2,557,153	\$2,926,714	\$622,863
REGULAR TOTAL	\$1,806,199	\$1,899,735	\$1,951,069	\$2,679,895	\$2,557,153	\$2,926,714	\$622,863
Overtime							
(10.40.501.02.4004) Overtime	\$315,662	\$340,512	\$371,555	\$400,000	\$540,485	\$410,000	\$101,000
OVERTIME TOTAL	\$315,662	\$340,512	\$371,555	\$400,000	\$540,485	\$410,000	\$101,000
Health Savings - (HSA)							
(10.40.501.02.4018) Health Savings - (Hsa)	\$27,429	\$32,970	\$48,213	\$66,000	\$61,900	\$70,800	\$32,400
HEALTH SAVINGS - (HSA) TOTAL	\$27,429	\$32,970	\$48,213	\$66,000	\$61,900	\$70,800	\$32,400
Part-Time							
(10.40.501.02.4002) Part-Time	\$20,564	\$17,693	\$27,364	\$30,000	\$42,637	\$59,800	\$9,013
PART-TIME TOTAL	\$20,564	\$17,693	\$27,364	\$30,000	\$42,637	\$59,800	\$9,013
Opt Out (Health Insurance)							
(10.40.501.02.4015) Opt Out (Health Ins)	\$24,410	\$14,550	\$11,058	\$13,968	\$10,476	\$6,984	\$2,328
OPT OUT (HEALTH INSURANCE) TOTAL	\$24,410	\$14,550	\$11,058	\$13,968	\$10,476	\$6,984	\$2,328
PERSONNEL SALARIES TOTAL	\$2,194,264	\$2,305,461	\$2,409,259	\$3,189,863	\$3,212,650	\$3,474,298	\$767,603
Personnel Costs							
Retirement - Lagers							
(10.40.501.02.4102) Retirement - Lagers	\$337,010	\$360,364	\$334,050	\$635,132	\$646,335	\$798,992	\$167,677
RETIREMENT - LAGERS TOTAL	\$337,010	\$360,364	\$334,050	\$635,132	\$646,335	\$798,992	\$167,677
Health Insurance							
(10.40.501.02.4105) Health Insurance	\$332,042	\$392,668	\$446,319	\$618,486	\$544,595	\$670,692	\$145,460
HEALTH INSURANCE TOTAL	\$332,042	\$392,668	\$446,319	\$618,486	\$544,595	\$670,692	\$145,460
Social Security							
(10.40.501.02.4101) Social Security	\$161,601	\$169,960	\$175,067	\$244,025	\$234,049	\$265,784	\$54,764
SOCIAL SECURITY TOTAL	\$161,601	\$169,960	\$175,067	\$244,025	\$234,049	\$265,784	\$54,764
Workers Compensation							
(10.40.501.02.4104) Workers Compensation	\$125,483	\$112,911	\$148,441	\$216,190	\$156,165	\$142,272	\$40,061
WORKERS COMPENSATION TOTAL	\$125,483	\$112,911	\$148,441	\$216,190	\$156,165	\$142,272	\$40,061
Dental Insurance							
(10.40.501.02.4107) Dental Insurance	\$14,208	\$14,976	\$15,376	\$19,606	\$18,138	\$21,516	\$4,752
DENTAL INSURANCE TOTAL	\$14,208	\$14,976	\$15,376	\$19,606	\$18,138	\$21,516	\$4,752
Vision Insurance-Vsp							
(10.40.501.02.4112) Vision Insurance-Vsp	\$3,310	\$3,357	\$3,751	\$5,279	\$4,542	\$5,700	\$1,176
VISION INSURANCE-VSP TOTAL	\$3,310	\$3,357	\$3,751	\$5,279	\$4,542	\$5,700	\$1,176
Disability Insurance							
(10.40.501.02.4116) Disability Insurance	\$1,336	\$1,362	\$1,173	\$1,178	\$1,103	\$1,277	\$265
DISABILITY INSURANCE TOTAL	\$1,336	\$1,362	\$1,173	\$1,178	\$1,103	\$1,277	\$265
Life Insurance							
(10.40.501.02.4106) Life Insurance	\$530	\$620	\$782	\$1,037	\$974	\$1,080	\$250
LIFE INSURANCE TOTAL	\$530	\$620	\$782	\$1,037	\$974	\$1,080	\$250
PERSONNEL COSTS TOTAL	\$975,519	\$1,056,218	\$1,124,959	\$1,740,933	\$1,605,900	\$1,907,313	\$414,404
COMPENSATION TOTAL	\$3,169,783	\$3,361,679	\$3,534,218	\$4,930,796	\$4,818,551	\$5,381,611	\$1,182,007
Operating Expenses							
Printing & Supplies							
Armory Supplies							

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
(10.40.501.04.5051) Armory Supplies	\$27,696	\$31,296	\$50,157	\$50,000	\$25,542	\$53,320	\$25,050
ARMORY SUPPLIES TOTAL	\$27,696	\$31,296	\$50,157	\$50,000	\$25,542	\$53,320	\$25,050
Swat Team Supplies							
(10.40.501.04.5050) Swat Team Supplies	\$12,516	\$10,618	\$6,194	\$12,300	\$9,013	\$15,000	\$4,321
SWAT TEAM SUPPLIES TOTAL	\$12,516	\$10,618	\$6,194	\$12,300	\$9,013	\$15,000	\$4,321
PRINTING & SUPPLIES TOTAL	\$40,212	\$41,914	\$56,351	\$62,300	\$34,555	\$68,320	\$29,371
Non Capital Equipment							
Neighborhood Watch Equipment							
(10.40.501.18.5602) Neighborhood Watch Equipment	\$1,946	\$6,305	\$4,180	\$6,000	\$4,322	\$6,000	\$0
NEIGHBORHOOD WATCH EQUIPMENT TOTAL	\$1,946	\$6,305	\$4,180	\$6,000	\$4,322	\$6,000	\$0
Minor Purchases							
(10.40.501.18.5601) Minor Equipment	\$2,589	\$0	\$0	\$0	-\$34	\$0	\$0
MINOR PURCHASES TOTAL	\$2,589	\$0	\$0	\$0	-\$34	\$0	\$0
NON CAPITAL EQUIPMENT TOTAL	\$4,535	\$6,305	\$4,180	\$6,000	\$4,289	\$6,000	\$0
Fees							
Misc. Fees							
(10.40.501.08.5399) Miscellaneous Fees	\$993	\$1,930	\$4,759	\$5,000	\$4,955	\$5,000	\$800
MISC. FEES TOTAL	\$993	\$1,930	\$4,759	\$5,000	\$4,955	\$5,000	\$800
FEES TOTAL	\$993	\$1,930	\$4,759	\$5,000	\$4,955	\$5,000	\$800
Maintenance							
Misc Equipment Maint							
(10.40.501.14.5559) Misc Equipment Maint	\$180	\$1,489	\$0	\$0	\$0	\$0	\$0
MISC EQUIPMENT MAINT TOTAL	\$180	\$1,489	\$0	\$0	\$0	\$0	\$0
Office Equipment Maintenance							
(10.40.501.14.5551) Maintenance-Office Equipment	\$0	\$1,110	\$350	\$0	\$0	\$0	\$0
OFFICE EQUIPMENT MAINTENANCE TOTAL	\$0	\$1,110	\$350	\$0	\$0	\$0	\$0
Vehicle Maintenance							
(10.40.501.14.5541) Vehicle Maintenance	\$0	\$142	\$208	\$0	\$261	\$0	\$107
VEHICLE MAINTENANCE TOTAL	\$0	\$142	\$208	\$0	\$261	\$0	\$107
MAINTENANCE TOTAL	\$180	\$2,741	\$558	\$0	\$261	\$0	\$107
Other Expenses							
Clothing Expenses							
(10.40.501.38.5812) Clothing Expenses	\$0	\$426	\$26	\$0	\$216	\$0	\$0
CLOTHING EXPENSES TOTAL	\$0	\$426	\$26	\$0	\$216	\$0	\$0
Membership Dues							
(10.40.501.38.5811) Membership Dues	\$0	\$190	\$0	\$0	\$0	\$0	\$0
MEMBERSHIP DUES TOTAL	\$0	\$190	\$0	\$0	\$0	\$0	\$0
Meeting Expense							
(10.40.501.38.5803) Meeting Expense	\$0	\$106	\$0	\$0	\$0	\$0	\$0
MEETING EXPENSE TOTAL	\$0	\$106	\$0	\$0	\$0	\$0	\$0
OTHER EXPENSES TOTAL	\$0	\$721	\$26	\$0	\$216	\$0	\$0
Travel & Training							
Registration Fees							
(10.40.501.06.5251) Registration Fees	\$99	\$0	\$0	\$0	\$0	\$0	\$0
REGISTRATION FEES TOTAL	\$99	\$0	\$0	\$0	\$0	\$0	\$0
TRAVEL & TRAINING TOTAL	\$99	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$46,019	\$53,612	\$65,873	\$73,300	\$44,276	\$79,320	\$30,279
Capital Projects	\$0	\$0	\$0	\$0	\$0	\$51,023	\$0
TOTAL	\$3,215,803	\$3,415,291	\$3,600,091	\$5,004,096	\$4,862,826	\$5,511,954	\$1,212,286

Police Investigations Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Compensation							
Personnel Salaries							
Regular							
(10.40.502.02.4001) Regular	\$372,674	\$352,838	\$408,788	\$438,282	\$473,519	\$660,310	\$122,433
REGULAR TOTAL	\$372,674	\$352,838	\$408,788	\$438,282	\$473,519	\$660,310	\$122,433
Overtime							
(10.40.502.02.4004) Overtime	\$27,700	\$45,502	\$39,024	\$50,000	\$61,409	\$52,000	\$21,337
OVERTIME TOTAL	\$27,700	\$45,502	\$39,024	\$50,000	\$61,409	\$52,000	\$21,337
Health Savings - (HSA)							
(10.40.502.02.4018) Health Savings-(HSA)	\$6,203	\$11,820	\$12,312	\$12,000	\$11,800	\$15,600	\$6,600
HEALTH SAVINGS - (HSA) TOTAL	\$6,203	\$11,820	\$12,312	\$12,000	\$11,800	\$15,600	\$6,600
Opt Out (Health Insurance)							
(10.40.502.02.4015) Opt Out (Health Ins)	\$4,559	\$0	\$0	\$0	\$0	\$0	\$0
OPT OUT (HEALTH INSURANCE) TOTAL	\$4,559	\$0	\$0	\$0	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$411,135	\$410,160	\$460,124	\$500,282	\$546,728	\$727,910	\$150,370
Personnel Costs							
Health Insurance							
(10.40.502.02.4105) Health Insurance	\$59,749	\$79,764	\$92,472	\$113,438	\$103,499	\$143,106	\$29,190
HEALTH INSURANCE TOTAL	\$59,749	\$79,764	\$92,472	\$113,438	\$103,499	\$143,106	\$29,190
Retirement - Lagers							
(10.40.502.02.4102) Retirement - Lagers	\$57,548	\$65,247	\$69,369	\$100,557	\$120,638	\$170,331	\$33,877
RETIREMENT - LAGERS TOTAL	\$57,548	\$65,247	\$69,369	\$100,557	\$120,638	\$170,331	\$33,877
Social Security							
(10.40.502.02.4101) Social Security	\$29,598	\$29,569	\$33,244	\$38,272	\$39,510	\$55,685	\$10,686
SOCIAL SECURITY TOTAL	\$29,598	\$29,569	\$33,244	\$38,272	\$39,510	\$55,685	\$10,686
Workers Compensation							
(10.40.502.02.4104) Workers Compensation	\$23,489	\$21,752	\$26,395	\$33,944	\$25,123	\$29,691	\$8,360
WORKERS COMPENSATION TOTAL	\$23,489	\$21,752	\$26,395	\$33,944	\$25,123	\$29,691	\$8,360
Dental Insurance							
(10.40.502.02.4107) Dental Insurance	\$2,760	\$2,736	\$2,800	\$2,873	\$3,150	\$4,416	\$888
DENTAL INSURANCE TOTAL	\$2,760	\$2,736	\$2,800	\$2,873	\$3,150	\$4,416	\$888
Vision Insurance-Vsp							
(10.40.502.02.4112) Vision Insurance-Vsp	\$717	\$780	\$780	\$877	\$850	\$1,188	\$246
VISION INSURANCE-VSP TOTAL	\$717	\$780	\$780	\$877	\$850	\$1,188	\$246
Out Of Class							
(10.40.502.02.4003) OUT OF CLASS	\$0	\$1,450	\$0	\$0	\$0	\$0	\$0
OUT OF CLASS TOTAL	\$0	\$1,450	\$0	\$0	\$0	\$0	\$0
Disability Insurance							
(10.40.502.02.4116) Disability Insurance	\$235	\$256	\$216	\$190	\$164	\$239	\$47
DISABILITY INSURANCE TOTAL	\$235	\$256	\$216	\$190	\$164	\$239	\$47
Life Insurance							
(10.40.502.02.4106) Life Insurance	\$86	\$108	\$135	\$144	\$154	\$210	\$43
LIFE INSURANCE TOTAL	\$86	\$108	\$135	\$144	\$154	\$210	\$43
PERSONNEL COSTS TOTAL	\$174,180	\$201,662	\$225,411	\$290,295	\$293,087	\$404,866	\$83,337
COMPENSATION TOTAL	\$585,315	\$611,822	\$685,535	\$790,577	\$839,815	\$1,132,776	\$233,707
Operating Expenses							
Other Expenses							
Metro Drug Squad							
(10.40.502.38.5802) Metro Drug Squad	\$1,500	\$14,500	\$8,000	\$8,000	\$9,500	\$8,000	\$3,000
METRO DRUG SQUAD TOTAL	\$1,500	\$14,500	\$8,000	\$8,000	\$9,500	\$8,000	\$3,000
Miscellaneous Expenses							
	\$0	\$0	\$75	\$0	\$0	\$0	\$0
OTHER EXPENSES TOTAL	\$1,500	\$14,500	\$8,075	\$8,000	\$9,500	\$8,000	\$3,000
Maintenance							
Vehicle Maintenance							
(10.40.502.14.5541) Vehicle Maintenance	\$0	\$186	\$0	\$0	\$126	\$0	\$0
VEHICLE MAINTENANCE TOTAL	\$0	\$186	\$0	\$0	\$126	\$0	\$0
MAINTENANCE TOTAL	\$0	\$186	\$0	\$0	\$126	\$0	\$0
OPERATING EXPENSES TOTAL	\$1,500	\$14,686	\$8,075	\$8,000	\$9,626	\$8,000	\$3,000
TOTAL	\$586,815	\$626,508	\$693,610	\$798,577	\$849,440	\$1,140,776	\$236,707

Police Youth Resources Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Compensation							
Personnel Salaries							
Regular							
(10.40.507.02.4001) Regular	\$123,657	\$128,589	\$139,615	\$80,632	\$33,123	\$65,629	\$13,523
REGULAR TOTAL	\$123,657	\$128,589	\$139,615	\$80,632	\$33,123	\$65,629	\$13,523
Overtime							
(10.40.507.02.4004) Overtime	\$15,893	\$14,702	\$10,545	\$17,500	\$4,665	\$10,000	\$521
OVERTIME TOTAL	\$15,893	\$14,702	\$10,545	\$17,500	\$4,665	\$10,000	\$521
Health Savings - (HSA)							
(10.40.507.02.4018) Health Savings-(HSA)	\$4,262	\$5,616	\$4,236	\$2,400	\$1,200	\$1,200	\$600
HEALTH SAVINGS - (HSA) TOTAL	\$4,262	\$5,616	\$4,236	\$2,400	\$1,200	\$1,200	\$600
PERSONNEL SALARIES TOTAL	\$143,812	\$148,907	\$154,397	\$100,532	\$38,988	\$76,829	\$14,643
Personnel Costs							
Health Insurance							
(10.40.507.02.4105) Health Insurance	\$39,171	\$39,360	\$29,672	\$24,240	\$6,656	\$8,844	\$2,106
HEALTH INSURANCE TOTAL	\$39,171	\$39,360	\$29,672	\$24,240	\$6,656	\$8,844	\$2,106
Retirement - Lagers							
(10.40.507.02.4102) Retirement - Lagers	\$22,349	\$23,372	\$22,791	\$20,207	\$8,511	\$17,978	\$3,286
RETIREMENT - LAGERS TOTAL	\$22,349	\$23,372	\$22,791	\$20,207	\$8,511	\$17,978	\$3,286
Social Security							
(10.40.507.02.4101) Social Security	\$9,998	\$10,351	\$11,032	\$7,691	\$2,779	\$5,877	\$1,033
SOCIAL SECURITY TOTAL	\$9,998	\$10,351	\$11,032	\$7,691	\$2,779	\$5,877	\$1,033
Workers Compensation							
(10.40.507.02.4104) Workers Compensation	\$8,615	\$7,867	\$9,761	\$6,822	\$6,116	\$3,311	\$932
WORKERS COMPENSATION TOTAL	\$8,615	\$7,867	\$9,761	\$6,822	\$6,116	\$3,311	\$932
Dental Insurance							
(10.40.507.02.4107) Dental Insurance	\$1,242	\$1,248	\$884	\$655	\$248	\$456	\$108
DENTAL INSURANCE TOTAL	\$1,242	\$1,248	\$884	\$655	\$248	\$456	\$108
Vision Insurance-Vsp							
(10.40.507.02.4112) Vision Insurance-Vsp	\$410	\$408	\$289	\$214	\$62	\$90	\$21
VISION INSURANCE-VSP TOTAL	\$410	\$408	\$289	\$214	\$62	\$90	\$21
Disability Insurance							
(10.40.507.02.4116) Disability Insurance	\$97	\$102	\$68	\$38	\$19	\$40	\$9
DISABILITY INSURANCE TOTAL	\$97	\$102	\$68	\$38	\$19	\$40	\$9
Life Insurance							
(10.40.507.02.4106) Life Insurance	\$36	\$43	\$38	\$29	\$14	\$30	\$7
LIFE INSURANCE TOTAL	\$36	\$43	\$38	\$29	\$14	\$30	\$7
PERSONNEL COSTS TOTAL	\$81,918	\$82,752	\$74,535	\$59,896	\$24,405	\$36,626	\$7,503
COMPENSATION TOTAL	\$225,730	\$231,659	\$228,932	\$160,428	\$63,393	\$113,455	\$22,146
Operating Expenses							
Maintenance							
Misc Equipment Maint							
(10.40.507.14.5559) Misc Equipment Maintenance	\$0	\$0	\$98	\$0	\$0	\$0	\$0
MISC EQUIPMENT MAINT TOTAL	\$0	\$0	\$98	\$0	\$0	\$0	\$0
MAINTENANCE TOTAL	\$0	\$0	\$98	\$0	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$0	\$0	\$98	\$0	\$0	\$0	\$0
TOTAL	\$225,730	\$231,659	\$229,030	\$160,428	\$63,393	\$113,455	\$22,146

Police Communications Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Compensation							
Personnel Salaries							
Regular							
(10.40.511.02.4001) Regular	\$407,973	\$444,240	\$367,534	\$520,797	\$418,654	\$636,607	\$99,022
REGULAR TOTAL	\$407,973	\$444,240	\$367,534	\$520,797	\$418,654	\$636,607	\$99,022
Overtime							
(10.40.511.02.4004) Overtime	\$78,697	\$89,699	\$109,717	\$85,000	\$166,320	\$150,000	\$36,582
OVERTIME TOTAL	\$78,697	\$89,699	\$109,717	\$85,000	\$166,320	\$150,000	\$36,582

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Part-Time							
(10.40.511.02.4002) Part-Time	\$7,660	\$18,613	\$26,415	\$25,000	\$36,371	\$39,940	\$11,162
PART-TIME TOTAL	\$7,660	\$18,613	\$26,415	\$25,000	\$36,371	\$39,940	\$11,162
Opt Out (Health Insurance)							
(10.40.511.02.4015) Opt Out (Health Ins)	\$15,422	\$13,095	\$12,513	\$13,968	\$10,767	\$10,476	\$2,619
OPT OUT (HEALTH INSURANCE) TOTAL	\$15,422	\$13,095	\$12,513	\$13,968	\$10,767	\$10,476	\$2,619
Health Savings - (HSA)							
(10.40.511.02.4018) Health Savings-(HSA)	\$2,365	\$3,848	\$4,184	\$10,800	\$4,400	\$9,600	\$1,600
HEALTH SAVINGS - (HSA) TOTAL	\$2,365	\$3,848	\$4,184	\$10,800	\$4,400	\$9,600	\$1,600
PERSONNEL SALARIES TOTAL	\$512,117	\$569,495	\$520,364	\$655,565	\$636,511	\$846,623	\$150,985
Personnel Costs							
Retirement - Lagers							
(10.40.511.02.4102) Retirement - Lagers	\$48,189	\$52,786	\$49,521	\$113,284	\$92,461	\$154,076	\$23,176
RETIREMENT - LAGERS TOTAL	\$48,189	\$52,786	\$49,521	\$113,284	\$92,461	\$154,076	\$23,176
Health Insurance							
(10.40.511.02.4105) Health Insurance	\$59,650	\$64,230	\$64,130	\$128,718	\$58,010	\$117,048	\$14,614
HEALTH INSURANCE TOTAL	\$59,650	\$64,230	\$64,130	\$128,718	\$58,010	\$117,048	\$14,614
Social Security							
(10.40.511.02.4101) Social Security	\$37,702	\$41,992	\$38,494	\$50,151	\$47,269	\$64,767	\$11,135
SOCIAL SECURITY TOTAL	\$37,702	\$41,992	\$38,494	\$50,151	\$47,269	\$64,767	\$11,135
Dental Insurance							
(10.40.511.02.4107) Dental Insurance	\$3,702	\$4,108	\$3,528	\$5,746	\$3,444	\$5,328	\$904
DENTAL INSURANCE TOTAL	\$3,702	\$4,108	\$3,528	\$5,746	\$3,444	\$5,328	\$904
Workers Compensation							
(10.40.511.02.4104) Workers Compensation	\$1,589	\$1,397	\$1,387	\$5,020	\$3,105	\$1,162	\$327
WORKERS COMPENSATION TOTAL	\$1,589	\$1,397	\$1,387	\$5,020	\$3,105	\$1,162	\$327
Vision Insurance-Vsp							
(10.40.511.02.4112) Vision Insurance-Vsp	\$1,002	\$1,026	\$845	\$1,676	\$841	\$1,506	\$208
VISION INSURANCE-VSP TOTAL	\$1,002	\$1,026	\$845	\$1,676	\$841	\$1,506	\$208
Disability Insurance							
(10.40.511.02.4116) Disability Insurance	\$325	\$295	\$272	\$342	\$239	\$359	\$60
DISABILITY INSURANCE TOTAL	\$325	\$295	\$272	\$342	\$239	\$359	\$60
Life Insurance							
(10.40.511.02.4106) Life Insurance	\$207	\$202	\$248	\$288	\$226	\$300	\$60
LIFE INSURANCE TOTAL	\$207	\$202	\$248	\$288	\$226	\$300	\$60
PERSONNEL COSTS TOTAL	\$152,365	\$166,035	\$158,423	\$305,225	\$205,596	\$344,546	\$50,484
COMPENSATION TOTAL	\$664,482	\$735,530	\$678,787	\$960,790	\$842,107	\$1,191,169	\$201,469
Operating Expenses							
Maintenance							
Misc Equipment Maint							
(10.40.511.14.5559) Misc Equipment Maint	\$40,376	\$44,122	\$31,033	\$32,000	\$12,140	\$32,000	\$1,121
MISC EQUIPMENT MAINT TOTAL	\$40,376	\$44,122	\$31,033	\$32,000	\$12,140	\$32,000	\$1,121
MAINTENANCE TOTAL	\$40,376	\$44,122	\$31,033	\$32,000	\$12,140	\$32,000	\$1,121
Fees							
Prisoner Housing Expense							
(10.40.511.08.5373) Prisoner Housing Expense	\$7,763	\$6,121	\$25,765	\$40,000	\$13,411	\$40,000	\$653
PRISONER HOUSING EXPENSE TOTAL	\$7,763	\$6,121	\$25,765	\$40,000	\$13,411	\$40,000	\$653
FEES TOTAL	\$7,763	\$6,121	\$25,765	\$40,000	\$13,411	\$40,000	\$653
Printing & Supplies							
Property Room Supplies							
(10.40.511.04.5052) Property Room Supplies	\$939	\$3,958	\$1,836	\$4,500	\$3,986	\$6,000	\$118
PROPERTY ROOM SUPPLIES TOTAL	\$939	\$3,958	\$1,836	\$4,500	\$3,986	\$6,000	\$118
Jail Supplies							
(10.40.511.04.5053) Jail Supplies	\$0	\$144	\$0	\$1,000	\$216	\$1,000	\$0
JAIL SUPPLIES TOTAL	\$0	\$144	\$0	\$1,000	\$216	\$1,000	\$0
General Supplies							
(10.40.511.04.5001) General Supplies	\$342	\$0	\$0	\$0	\$0	\$0	\$0
GENERAL SUPPLIES TOTAL	\$342	\$0	\$0	\$0	\$0	\$0	\$0
PRINTING & SUPPLIES TOTAL	\$1,282	\$4,102	\$1,836	\$5,500	\$4,202	\$7,000	\$118
Other Expenses							
Membership Dues							

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
(10.40.511.38.5811) Membership Dues	\$96	\$0	\$0	\$0	\$0	\$0	\$0
MEMBERSHIP DUES TOTAL	\$96	\$0	\$0	\$0	\$0	\$0	\$0
OTHER EXPENSES TOTAL	\$96	\$0	\$0	\$0	\$0	\$0	\$0
Non Capital Equipment							
Minor Purchases							
(10.40.511.18.5601) Minor Equipment	\$0	\$79	\$0	\$0	\$0	\$0	\$0
MINOR PURCHASES TOTAL	\$0	\$79	\$0	\$0	\$0	\$0	\$0
NON CAPITAL EQUIPMENT TOTAL	\$0	\$79	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$49,517	\$54,424	\$58,634	\$77,500	\$29,753	\$79,000	\$1,892
TOTAL	\$713,999	\$789,954	\$737,421	\$1,038,290	\$871,860	\$1,270,169	\$203,361

Police Records Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Compensation							
Personnel Salaries							
Regular							
(10.40.512.02.4001) Regular	\$164,389	\$165,868	\$183,049	\$209,951	\$218,042	\$225,075	\$46,375
REGULAR TOTAL	\$164,389	\$165,868	\$183,049	\$209,951	\$218,042	\$225,075	\$46,375
Health Savings - (HSA)							
(10.40.512.02.4018) Health Savings-(Hsa)	\$4,048	\$5,756	\$5,448	\$6,000	\$2,400	\$1,200	\$1,200
HEALTH SAVINGS - (HSA) TOTAL	\$4,048	\$5,756	\$5,448	\$6,000	\$2,400	\$1,200	\$1,200
Overtime							
(10.40.512.02.4004) Overtime	\$3,341	\$3,309	\$732	\$7,068	\$852	\$7,068	\$513
OVERTIME TOTAL	\$3,341	\$3,309	\$732	\$7,068	\$852	\$7,068	\$513
Opt Out (Health Insurance)							
(10.40.512.02.4015) Opt Out (Health Ins)	\$3,298	\$2,183	\$3,201	\$3,492	\$3,492	\$3,492	\$873
OPT OUT (HEALTH INSURANCE) TOTAL	\$3,298	\$2,183	\$3,201	\$3,492	\$3,492	\$3,492	\$873
Part-Time							
(10.40.512.02.4002) Part-Time	\$4,363	\$0	\$0	\$0	\$0	\$0	\$0
PART-TIME TOTAL	\$4,363	\$0	\$0	\$0	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$179,439	\$177,116	\$192,430	\$226,511	\$224,787	\$236,835	\$48,961
Personnel Costs							
Health Insurance							
(10.40.512.02.4105) Health Insurance	\$31,009	\$45,608	\$30,476	\$57,324	\$20,894	\$8,844	\$4,884
HEALTH INSURANCE TOTAL	\$31,009	\$45,608	\$30,476	\$57,324	\$20,894	\$8,844	\$4,884
Retirement - Lagers							
(10.40.512.02.4102) Retirement - Lagers	\$16,400	\$16,659	\$16,405	\$34,203	\$32,973	\$37,657	\$7,579
RETIREMENT - LAGERS TOTAL	\$16,400	\$16,659	\$16,405	\$34,203	\$32,973	\$37,657	\$7,579
Social Security							
(10.40.512.02.4101) Social Security	\$12,961	\$12,585	\$13,867	\$17,328	\$16,752	\$18,118	\$3,621
SOCIAL SECURITY TOTAL	\$12,961	\$12,585	\$13,867	\$17,328	\$16,752	\$18,118	\$3,621
Dental Insurance							
(10.40.512.02.4107) Dental Insurance	\$1,626	\$1,788	\$1,056	\$1,764	\$960	\$912	\$216
DENTAL INSURANCE TOTAL	\$1,626	\$1,788	\$1,056	\$1,764	\$960	\$912	\$216
Workers Compensation							
(10.40.512.02.4104) Workers Compensation	\$532	\$492	\$488	\$633	\$462	\$407	\$115
WORKERS COMPENSATION TOTAL	\$532	\$492	\$488	\$633	\$462	\$407	\$115
Vision Insurance-Vsp							
(10.40.512.02.4112) Vision Insurance-Vsp	\$328	\$464	\$288	\$517	\$228	\$180	\$42
VISION INSURANCE-VSP TOTAL	\$328	\$464	\$288	\$517	\$228	\$180	\$42
Disability Insurance							
(10.40.512.02.4116) Disability Insurance	\$158	\$166	\$107	\$114	\$113	\$120	\$28
DISABILITY INSURANCE TOTAL	\$158	\$166	\$107	\$114	\$113	\$120	\$28
Life Insurance							
(10.40.512.02.4106) Life Insurance	\$59	\$70	\$91	\$115	\$115	\$120	\$29
LIFE INSURANCE TOTAL	\$59	\$70	\$91	\$115	\$115	\$120	\$29
PERSONNEL COSTS TOTAL	\$63,073	\$77,832	\$62,778	\$111,998	\$72,497	\$66,358	\$16,514
COMPENSATION TOTAL	\$242,512	\$254,948	\$255,208	\$338,509	\$297,284	\$303,193	\$65,475
Operating Expenses							
Maintenance							
Software Maintenance							

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
(10.40.512.14.5591) Software Maintenance	\$0	\$0	\$3,762	\$75,850	\$61,108	\$76,000	\$58,610
SOFTWARE MAINTENANCE TOTAL	\$0	\$0	\$3,762	\$75,850	\$61,108	\$76,000	\$58,610
Misc Equipment Maint							
(10.40.512.14.5559) Misc Equipment Maintenance	\$0	\$0	\$0	\$0	\$5,078	\$0	\$1,269
MISC EQUIPMENT MAINT TOTAL	\$0	\$0	\$0	\$0	\$5,078	\$0	\$1,269
MAINTENANCE TOTAL	\$0	\$0	\$3,762	\$75,850	\$66,186	\$76,000	\$59,879
Fees							
Regional Alert System							
(10.40.512.08.5393) Regional Alert System	\$11,646	\$11,506	\$11,943	\$12,000	\$12,141	\$12,000	\$1,924
REGIONAL ALERT SYSTEM TOTAL	\$11,646	\$11,506	\$11,943	\$12,000	\$12,141	\$12,000	\$1,924
FEES TOTAL	\$11,646	\$11,506	\$11,943	\$12,000	\$12,141	\$12,000	\$1,924
Printing & Supplies							
Copier Lease & Usage							
(10.40.512.04.5110) Copier Lease & Usage	\$2,442	\$4,335	\$4,118	\$5,500	\$4,182	\$5,500	\$1,014
COPIER LEASE & USAGE TOTAL	\$2,442	\$4,335	\$4,118	\$5,500	\$4,182	\$5,500	\$1,014
PRINTING & SUPPLIES TOTAL	\$2,442	\$4,335	\$4,118	\$5,500	\$4,182	\$5,500	\$1,014
Non Capital Equipment							
Minor Purchases							
(10.40.512.18.5601) Minor Equipment	\$0	\$0	\$745	\$800	\$570	\$1,600	\$0
MINOR PURCHASES TOTAL	\$0	\$0	\$745	\$800	\$570	\$1,600	\$0
NON CAPITAL EQUIPMENT TOTAL	\$0	\$0	\$745	\$800	\$570	\$1,600	\$0
Other Expenses							
Postage							
(10.40.512.38.5808) Postage	\$18	\$206	\$83	\$500	\$247	\$500	\$44
POSTAGE TOTAL	\$18	\$206	\$83	\$500	\$247	\$500	\$44
OTHER EXPENSES TOTAL	\$18	\$206	\$83	\$500	\$247	\$500	\$44
OPERATING EXPENSES TOTAL	\$14,106	\$16,047	\$20,651	\$94,650	\$83,326	\$95,600	\$62,861
TOTAL	\$256,617	\$270,994	\$275,859	\$433,159	\$380,610	\$398,793	\$128,336

Police Parking Control Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Compensation							
Personnel Salaries							
Part-Time							
(10.40.514.02.4002) Part-Time	\$15,652	\$14,538	\$15,954	\$19,850	\$20,626	\$21,000	\$3,878
PART-TIME TOTAL	\$15,652	\$14,538	\$15,954	\$19,850	\$20,626	\$21,000	\$3,878
Regular							
(10.40.514.02.4001) Regular	\$1,062	\$1,642	\$0	\$0	\$0	\$0	\$0
REGULAR TOTAL	\$1,062	\$1,642	\$0	\$0	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$16,714	\$16,180	\$15,954	\$19,850	\$20,626	\$21,000	\$3,878
Personnel Costs							
Social Security							
(10.40.514.02.4101) Social Security	\$1,279	\$1,290	\$1,221	\$1,519	\$1,578	\$1,607	\$297
SOCIAL SECURITY TOTAL	\$1,279	\$1,290	\$1,221	\$1,519	\$1,578	\$1,607	\$297
Workers Compensation							
(10.40.514.02.4104) Workers Compensation	\$111	\$104	\$104	\$118	\$89	\$1,060	\$298
WORKERS COMPENSATION TOTAL	\$111	\$104	\$104	\$118	\$89	\$1,060	\$298
PERSONNEL COSTS TOTAL	\$1,389	\$1,394	\$1,325	\$1,637	\$1,667	\$2,667	\$595
COMPENSATION TOTAL	\$18,103	\$17,574	\$17,279	\$21,487	\$22,293	\$23,667	\$4,474
TOTAL	\$18,103	\$17,574	\$17,279	\$21,487	\$22,293	\$23,667	\$4,474

Public Works Department

2024 Budget

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 FY2024, along with a brief look at historical staffing levels, are as follows:

Public Works Staffing Levels

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
Number of Budgeted Staff					
Administrative Assistant - Public Works	1.00	1.00	1.00	1.00	1.00
Assistant Public Works Director	0.00	0.00	1.00	1.00	1.00
Building Maintenance Coordinator	0.00	0.00	0.00	0.00	1.00
Capital Projects Engineer	1.00	1.00	1.00	1.00	1.00
City Engineer	0.00	0.00	1.00	1.00	1.00
City Engineer/Assistant Public Works Director	1.00	1.00	0.00	0.00	0.00
Director - Public Works	1.00	1.00	1.00	1.00	1.00
Facilities Supervisor	1.00	1.00	1.00	1.00	1.00
Operations Manager - Public Works	1.00	0.00	0.00	1.00	1.00
Project Inspector	1.00	2.00	2.00	2.00	2.00
Public Works Crew Chief	2.00	2.00	0.00	0.00	0.00
Public Works Maintenance Crew Manager	0.00	0.00	1.00	1.00	1.00
Public Works Maintenance Worker I	4.00	4.00	2.00	4.00	5.00
Public Works Maintenance Worker II	4.00	4.00	5.00	5.00	5.00
Public Works Maintenance Worker III	0.00	0.00	3.00	3.00	3.00
Public Works Mechanic	1.00	1.00	1.00	1.00	1.00
Public Works Superintendent	1.00	1.00	0.00	0.00	0.00
NUMBER OF BUDGETED STAFF	19.00	19.00	20.00	23.00	25.00

Public Works Department Goals & Objectives

Below are a list of goals and objectives and their statuses for the Public Works Department from 2020 to 2024.

FY2020 Goals and Objectives

1. Manage major transportation network improvements.

Explanation:

- Complete the reconstruction of Kansas Street Corridor Improvements.
 - **Status:** Complete
- Utilize pavement condition assessment information to prioritize future pavement management efforts.
 - **Status:** Delayed - COVID
- Complete an update to the Transportation Master Plan in conjunction with the Comprehensive Plan update.
 - **Status:** In process
- Provide oversight of ROW users to ensure the transportation system is not degraded.
 - **Status:** On-going
- Complete sidewalk and trail extensions on Liberty Drive and Mississippi Street.
 - **Status:** On hold - COVID

2. Manage major storm water network improvements

Explanation:

- Complete the construction of the Amesbury storm drainage improvement project.
 - **Status:** Under contract - to be completed Spring 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.

Explanation:

- Assure development's infrastructure plans have an assigned lead inspector and are being constructed to City standards.
 - **Status:** On-going
- Review City's technical specifications and design criteria annually for improvements and changes.
 - **Status:** On-going

4. Manage Major Capital Improvements Projects; Manage Capital Maintenance of City Assets

Explanation:

- Compile a 5-year plan of capital improvements necessary at City Hall and Public Works Maintenance Facility.
 - **Status:** Project list developed.
- Complete West Entrance to the City Hall Project and roof replacement in advance of solar panel installation. Renovate City Hall atrium and west entrance.
 - **Status:** Roof replaced; solar delayed due to COVID.
- Continue energy efficiency improvements.
 - **Status:** Prepping PW Maintenance Facilities' roof for solar panels.

FY2021 Goals and Objectives

1. Manage major transportation network improvements.

Explanation:

- 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.
 - **Status:** Environmental clearances and ROW plans approved by MODOT
- 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.
 - **Status:** Optimized pavement resurfacing list for 2021
- Complete an update to the Transportation Master Plan in conjunction with the Comprehensive Plan update.
 - **Status:** Worked on high priority future street needs list
- Provide oversight of ROW users to ensure the transportation system is not degraded.
 - **Status:** Provided extensive work with outside utility companies seeking work in the City rights-of-way, esp. fiber upgrades by internet and 5G network companies.
- Complete sidewalk and trail extensions on Liberty Drive and Mississippi Street.
 - **Status:** Design consultant hired 2021

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

Explanation:

- Complete the construction of the Amesbury storm drainage improvement project.
 - **Status:** Amesbury storm drainage complete - reimbursement from State finalized.
- Address neighborhood storm drainage issues including the area of Preston Street and Skyline Drive, and other issues as they arise.
 - **Status:** ROW acquisition completed; construction contract executed.

3. Manage Major Capital Improvements Projects; Manage Capital Maintenance of City Assets

Explanation:

- Compile a 5-year plan of capital improvements necessary at City Hall and Public Works Maintenance Facility.
 - **Status:** On-going. Working on ADA planning, window replacement, carpeting, and other needs.
- Complete West Entrance to the City Hall Project and roof replacement in advance of solar panel installation. Renovate City Hall atrium and west entrance.
 - **Status:** Progressive Design-Build contractor has been selected for West Entrance.
- Replace the air conditioner condenser units for the 2nd and 3rd floor.
 - **Status:** Projects were completed. New systems are working.
- Develop a comprehensive plan on space and location for storage of city records, both paper and digital.
 - **Status:** Under process

4. 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.

Explanation:

- Assure development's infrastructure plans have an assigned lead inspector and are being constructed to City standards.
 - **Status:** On-going
- Review City's technical specifications and design criteria annually for improvements and changes.
 - **Status:** On-going

5. Maintain City Street Assets

- **Explanation:** 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.
- **Status:** Updated needs and long-term issues presented at Council Retreat

FY2022 Goals and Objectives

1. Manage major transportation network improvements.

Explanation:

- 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
- 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.

Explanation:

- Finalize construction of Preston St. and Skyline Drive drainage project.
- Determine solution to storm sewer issue at 999 Wyckwood Drive.
- Participate in the regional update to stormwater design standards.
- 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.

Explanation:

- Assure development's infrastructure plans have an assigned lead inspector and are being constructed to City standards.
- Review City's technical specifications and design criteria annually for improvements and changes.
- Assist in preliminary and final plan review meetings, and review all plan submittals in a timely manner.
- Streamline development plan review, public improvement permitting, and project inspection through implementation of SmartGov software.

4. Manage Major Capital Improvements Projects; Manage Capital Maintenance of City Assets

Explanation:

- Complete West Entrance to the City Hall Project and roof replacement in advance of solar panel installation. Renovate City Hall atrium and west entrance.
- Continue energy efficiency improvements.
- Provide air purification systems to all City facilities to reduce airborne bacteria and virus.
- Maintain City traffic signals through bi-annual preventative maintenance contract with third party contractor and implementation of Asset Essentials work order software.
- Develop a comprehensive plan on space and location for storage of city records, both paper and digital.
- Streamline management of capital improvement projects through implementation of Virtual PM project management software.
- Finalize conceptual sidewalk design and cost estimates for Liberty Drive and Mississippi St sidewalk/trail projects.
- Survey all City streets and provided an updated street rating program and evaluate the overall rating improvement since the last survey in 2019.
- Develop a plan for future bridge improvements and maintenance needs based on the biennial bridge inspection report from December 2021. Seek funding options for replacement and repair of the existing bridge needs.

5. Maintain City Street Assets

Explanation:

- Bid and construct a mill and overlay street preservation project. Bid the associate ADA corner, curbs and sidewalk repairs in a separate contract.
- Repair City owned sidewalk to meet ADA requirements in a cost-effective manner.
- Provide street maintenance through patching, crack sealing, and storm drainage repairs, and right-of-way mowing.
- Maintain all of the street signs and traffic control devices
- Maintain the equipment necessary for street maintenance and winter operations.

FY2023 Goals and Objectives

1. Manage major transportation network improvements.

Explanation:

- Complete sidewalk and trail extensions on Liberty Drive and Mississippi Street.
- 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
- 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.
- Develop a conceptual alignment for Shepherd Road from East Heartland Drive to B Highway

2. Manage major storm water network improvements.

Explanation:

- Participate in the regional update to stormwater design standards.
- Maintain MS4 stormwater quality standard permit requirements.
- Select a consultant and start the update of the storm water master plan.

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.

Explanation:

- Assure development's infrastructure plans have an assigned lead inspector and are being constructed to City standards.
- Assist in preliminary and final plan review meetings, and review all plan submittals in a timely manner.
- Provide on-going training of staff on current technical specifications and standards.
- Evaluate and provided updated recommendation to City Code and policies as needed to comply with current practices.

4. Manage Major Capital Improvements Projects; Manage Capital Maintenance of City Assets

Explanation:

- Complete West Entrance to the City Hall Project and roof replacement in advance of solar panel installation. Renovate City Hall atrium and west entrance.
- Streamline management of capital improvement projects through implementation of Virtual PM project management software.
- Develop a plan for future bridge improvements and maintenance needs based on the biennial bridge inspection report from December 2021. Seek funding options for replacement and repair of the existing bridge needs.
- Obtain a City Hall air handling needs assessment and develop a strategic plan for heating and cooling of the facility.
- Evaluate and update the 5-year resurfacing plan utilizing the pavement rating system and coordination with street maintenance staff. Prepare for the 2024 overlay and concrete projects utilizing information for the 2023 projects.

5. Maintain City Street Assets

Explanation:

- Bid and construct a mill and overlay street preservation project. Bid the associate ADA corner, curbs and sidewalk repairs in a separate contract.
- Repair City owned sidewalk to meet ADA requirements in a cost-effective manner.
- Provide street maintenance through patching, crack sealing, and storm drainage repairs, and right-of-way mowing.
- Maintain all of the street signs and traffic control devices
- Maintain the equipment necessary for street maintenance and winter operations.
- Maintain City traffic signals through bi-annual preventative maintenance contract with third party contractor. Evaluate traffic signal timing and coordination options.

FY2024 Goals and Objectives

1. Manage major transportation network improvements.

Explanation:

- Finalize the plans and obtain bid the MO-291 and Blue Jay intersection project, and seek a MoDOT cost share project to provide sidewalk connectivity along 291 to Kansas Street. The cost share would utilize the federal funds as the local matching funds.
- Continue design development plans for the Birmingham Road bridge and roadway realignment over the Canadian Pacific Rail Road, Burlington Northern Railroad and seek federal funds for the advancement of the project.
- Finalize sidewalk design and bid out the Liberty Drive sidewalk projects.
- Mississippi Street finalize sidewalk and waterline plans.
- Implement ADA corner construction to support the Street Resurfacing project and at the corners of Kansas Street and N Jewel and S Jewel. Construct new curb and sidewalk at the City owned 427 E Mill Street facility.
- Develop a safety action plan for the City using Federal SS4A Grant funding that was recommended for award in 2023.
- Develop a strategic plan for transportation needs, based on data collected from Transportation Master Planning work started in 2023.

2. Manage major storm water network improvements.

Explanation:

- Finalize the Stormwater Master Plan and develop a long term and short-term project list, and start implementation of urgent projects as budget allows.
- Replacement of 84" corrugated pipe under Clayview Road north of Kansas Street. Failure of the pipe under the sidewalk was identified in December of 2023 and an emergency contract was put in place for construction in 2024. Further pipe under private property may also need to be addressed in 2024.
- Continue to participate in the regional update to stormwater design standards.
- Maintain MS4 stormwater quality standard permit requirements.

3. Provide technical support for new developments, and assure permits comply with the City's technical specifications and design criteria for construction of public infrastructure, ordinance and policies.

Explanation:

- Assist in preliminary and final plan review meetings, and review all plan submittals in a timely manner.
- Assure development's infrastructure plans have an assigned lead inspector and are being constructed to City standards.
- Provide on-going training of staff on current technical specifications and standards.
- Continue to work with major telecommunication vender through permitting and inspection needs, and facilitate communication with contractors, and residents.

4. Manage Capital Maintenance of City Assets

Explanation:

- Continue upgrading City Hall through ADA compliance through public bathroom upgrades.
- Obtain a City Hall air handling needs assessment and develop a strategic plan for heating and cooling of the facility.
- Address exterior brick needs of City Hall including sealing, tuck pointing, window sealing or replacements.
- Bid and start construction of the Mill Street records retention, police long-term evidence storage and police vehicle investigation space.

5. Maintain City Street Assets

Explanation:

- Bid and construct a mill and overlay street preservation project. Bid the associate ADA corner, curbs and sidewalk repairs in a separate contract.
- Evaluate and update the 5-year resurfacing plan utilizing the pavement rating system and coordination with street maintenance staff. Prepare for the 2025 overlay and concrete projects utilizing information for the 2024 projects.
- Maintain City traffic signals through bi-annual preventative maintenance contract with third party contractor. Evaluate traffic signal timing and coordination options.
- Develop a plan for bridge future bridge improvements and maintenance needs based on the biennial bridge inspection report from December 2023. Seek funding options for replacement and repair of the existing bridge needs.
- Repair City owned sidewalk to meet ADA requirements in a cost-effective manner.
- Provide street maintenance through patching, crack sealing, and storm drainage repairs, and right-of-way mowing.
- Maintain all of the street signs and traffic control devices.
- Maintain the equipment necessary for street maintenance and winter operations. Get the new vehicles purchased in 2023 and 2024 ready for winter operation by fall of 2024.

2024 Expenses - Public Works

Public Works Expenses 2020 Actual - 2024 Budget

Engineering Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Compensation							
Personnel Salaries							
Regular							
(10.70.201.02.4001) Regular	\$222,518	\$269,592	\$315,595	\$333,131	\$355,141	\$297,773	\$61,840
REGULAR TOTAL	\$222,518	\$269,592	\$315,595	\$333,131	\$355,141	\$297,773	\$61,840
Health Savings - (HSA)							
(10.70.201.02.4018) Health Savings-(Hsa)	\$5,575	\$4,125	\$7,112	\$9,240	\$9,240	\$8,040	\$4,020
HEALTH SAVINGS - (HSA) TOTAL	\$5,575	\$4,125	\$7,112	\$9,240	\$9,240	\$8,040	\$4,020
Part-Time							
(10.70.201.02.4002) Part-Time	\$288	\$50	\$0	\$14,563	\$0	\$15,000	\$0
PART-TIME TOTAL	\$288	\$50	\$0	\$14,563	\$0	\$15,000	\$0
Overtime							
(10.70.201.02.4004) Overtime	\$7,589	\$2,321	\$3,699	\$5,356	\$2,628	\$3,748	\$194
OVERTIME TOTAL	\$7,589	\$2,321	\$3,699	\$5,356	\$2,628	\$3,748	\$194
PERSONNEL SALARIES TOTAL	\$235,969	\$276,088	\$326,406	\$362,290	\$367,009	\$324,561	\$66,054
Personnel Costs							
Health Insurance							
(10.70.201.02.4105) Health Insurance	\$38,023	\$63,141	\$77,202	\$85,752	\$78,502	\$75,185	\$17,454
HEALTH INSURANCE TOTAL	\$38,023	\$63,141	\$77,202	\$85,752	\$78,502	\$75,185	\$17,454
Retirement - Lagers							
(10.70.201.02.4102) Retirement - Lagers	\$18,401	\$28,618	\$35,296	\$52,507	\$53,499	\$49,220	\$9,864
RETIREMENT - LAGERS TOTAL	\$18,401	\$28,618	\$35,296	\$52,507	\$53,499	\$49,220	\$9,864
Social Security							
(10.70.201.02.4101) Social Security	\$16,832	\$20,367	\$23,887	\$27,715	\$26,694	\$24,829	\$4,589
SOCIAL SECURITY TOTAL	\$16,832	\$20,367	\$23,887	\$27,715	\$26,694	\$24,829	\$4,589
Workers Compensation							
(10.70.201.02.4104) Workers Compensation	\$8,198	\$9,477	\$10,322	\$9,804	\$7,780	\$859	\$242
WORKERS COMPENSATION TOTAL	\$8,198	\$9,477	\$10,322	\$9,804	\$7,780	\$859	\$242
Dental Insurance							
(10.70.201.02.4107) Dental Insurance	\$1,735	\$1,994	\$2,353	\$2,611	\$2,397	\$2,299	\$531
DENTAL INSURANCE TOTAL	\$1,735	\$1,994	\$2,353	\$2,611	\$2,397	\$2,299	\$531
Vision Insurance-Vsp							
(10.70.201.02.4112) Vision Insurance-Vsp	\$272	\$521	\$560	\$553	\$576	\$534	\$149
VISION INSURANCE-VSP TOTAL	\$272	\$521	\$560	\$553	\$576	\$534	\$149
Disability Insurance							
(10.70.201.02.4116) Disability Insurance	\$105	\$116	\$121	\$102	\$93	\$88	\$20
DISABILITY INSURANCE TOTAL	\$105	\$116	\$121	\$102	\$93	\$88	\$20
Life Insurance							
(10.70.201.02.4106) Life Insurance	\$56	\$70	\$106	\$121	\$112	\$111	\$25
LIFE INSURANCE TOTAL	\$56	\$70	\$106	\$121	\$112	\$111	\$25
PERSONNEL COSTS TOTAL	\$83,622	\$124,303	\$149,848	\$179,165	\$169,654	\$153,125	\$32,875
COMPENSATION TOTAL	\$319,591	\$400,390	\$476,254	\$541,455	\$536,663	\$477,686	\$98,929
Operating Expenses							
Maintenance							
Street/Traffic Lights							
(10.70.201.14.5556) Street/Traffic Lights	\$2,113	\$42	\$0	\$30,000	\$41,927	\$30,000	\$927
STREET/TRAFFIC LIGHTS TOTAL	\$2,113	\$42	\$0	\$30,000	\$41,927	\$30,000	\$927
Vehicle Fuel							
(10.70.201.14.5521) Vehicle Fuel	\$4,674	\$7,976	\$9,075	\$4,000	\$8,634	\$7,000	\$1,243
VEHICLE FUEL TOTAL	\$4,674	\$7,976	\$9,075	\$4,000	\$8,634	\$7,000	\$1,243
Vehicle Maintenance							
(10.70.201.14.5541) Vehicle Maintenance	\$450	\$264	\$1,225	\$2,000	\$4,166	\$1,000	\$69
VEHICLE MAINTENANCE TOTAL	\$450	\$264	\$1,225	\$2,000	\$4,166	\$1,000	\$69

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
MAINTENANCE TOTAL	\$7,236	\$8,282	\$10,300	\$36,000	\$54,728	\$38,000	\$2,238
Fees							
Misc. Fees							
(10.70.201.08.5399) Miscellaneous Fees	\$7,200	\$7,500	\$7,420	\$7,200	\$7,500	\$7,500	\$8,785
MISC. FEES TOTAL	\$7,200	\$7,500	\$7,420	\$7,200	\$7,500	\$7,500	\$8,785
Contract Labor	\$0	\$0	\$0	\$0	\$0	\$45,000	\$0
Engineering Studies							
(10.70.201.08.5322) Engineering Studies	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0
ENGINEERING STUDIES TOTAL	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0
Advertising							
(10.70.201.08.5371) Advertising	\$325	\$0	\$0	\$400	\$0	\$0	\$0
ADVERTISING TOTAL	\$325	\$0	\$0	\$400	\$0	\$0	\$0
FEES TOTAL	\$7,525	\$7,500	\$7,420	\$11,600	\$7,500	\$52,500	\$8,785
Insurance							
Liability							
(10.70.201.16.5715) Liability	\$8,297	\$7,004	\$6,550	\$7,560	\$6,739	\$6,780	\$1,570
LIABILITY TOTAL	\$8,297	\$7,004	\$6,550	\$7,560	\$6,739	\$6,780	\$1,570
INSURANCE TOTAL	\$8,297	\$7,004	\$6,550	\$7,560	\$6,739	\$6,780	\$1,570
Travel & Training							
Training Travel							
(10.70.201.06.5210) Training Travel	\$0	\$66	\$1,922	\$5,000	\$1,950	\$8,000	\$0
TRAINING TRAVEL TOTAL	\$0	\$66	\$1,922	\$5,000	\$1,950	\$8,000	\$0
Registration Fees							
(10.70.201.06.5251) Registration Fees	\$330	\$729	\$2,571	\$3,500	\$2,054	\$2,000	\$0
REGISTRATION FEES TOTAL	\$330	\$729	\$2,571	\$3,500	\$2,054	\$2,000	\$0
TRAVEL & TRAINING TOTAL	\$330	\$795	\$4,492	\$8,500	\$4,004	\$10,000	\$0
Printing & Supplies							
General Supplies							
(10.70.201.04.5001) General Supplies	\$3,838	\$1,588	\$2,905	\$3,000	\$3,272	\$2,000	\$134
GENERAL SUPPLIES TOTAL	\$3,838	\$1,588	\$2,905	\$3,000	\$3,272	\$2,000	\$134
Copier Lease & Usage							
(10.70.201.04.5110) Copier Lease & Usage	\$1,147	\$1,124	\$1,537	\$1,700	\$1,519	\$2,000	\$337
COPIER LEASE & USAGE TOTAL	\$1,147	\$1,124	\$1,537	\$1,700	\$1,519	\$2,000	\$337
PRINTING & SUPPLIES TOTAL	\$4,985	\$2,712	\$4,442	\$4,700	\$4,791	\$4,000	\$471
Other Expenses							
Membership Dues							
(10.70.201.38.5811) Membership Dues	\$900	\$975	\$1,600	\$1,500	\$1,442	\$1,500	\$0
MEMBERSHIP DUES TOTAL	\$900	\$975	\$1,600	\$1,500	\$1,442	\$1,500	\$0
Miscellaneous Expenses							
(10.70.201.38.5989) Miscellaneous Expenses	\$490	\$989	\$930	\$500	\$324	\$500	\$42
MISCELLANEOUS EXPENSES TOTAL	\$490	\$989	\$930	\$500	\$324	\$500	\$42
Clothing Expenses							
(10.70.201.38.5812) Clothing Expenses	\$392	\$466	\$524	\$700	\$237	\$700	\$0
CLOTHING EXPENSES TOTAL	\$392	\$466	\$524	\$700	\$237	\$700	\$0
Meeting Expense							
(10.70.201.38.5803) Meeting Expense	\$44	\$0	\$441	\$200	\$499	\$500	\$77
MEETING EXPENSE TOTAL	\$44	\$0	\$441	\$200	\$499	\$500	\$77
Publications							
(10.70.201.38.5810) Publications	\$0	\$0	\$0	\$500	\$0	\$0	\$0
PUBLICATIONS TOTAL	\$0	\$0	\$0	\$500	\$0	\$0	\$0
OTHER EXPENSES TOTAL	\$1,826	\$2,430	\$3,496	\$3,400	\$2,502	\$3,200	\$119
Non Capital Equipment							
Minor Purchases							
(10.70.201.18.5601) Minor Equipment	\$0	\$809	\$596	\$1,000	\$0	\$1,000	\$0
MINOR PURCHASES TOTAL	\$0	\$809	\$596	\$1,000	\$0	\$1,000	\$0
NON CAPITAL EQUIPMENT TOTAL	\$0	\$809	\$596	\$1,000	\$0	\$1,000	\$0
Utilities							
Mobile Phones							
(10.70.201.12.5453) Mobile Phones	\$2,693	\$0	\$0	\$0	\$0	\$0	\$0
MOBILE PHONES TOTAL	\$2,693	\$0	\$0	\$0	\$0	\$0	\$0
UTILITIES TOTAL	\$2,693	\$0	\$0	\$0	\$0	\$0	\$0

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
OPERATING EXPENSES TOTAL	\$32,891	\$29,531	\$37,296	\$72,760	\$80,264	\$115,480	\$13,183
TOTAL	\$352,483	\$429,922	\$513,550	\$614,215	\$616,927	\$593,166	\$112,112

Building Maintenance Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Operating Expenses							
Maintenance							
Facilities Maintenance							
(10.70.221.14.5572) Facilities Maintenance	\$36,416	\$121,271	\$149,771	\$128,462	\$123,320	\$150,000	\$18,144
FACILITIES MAINTENANCE TOTAL	\$36,416	\$121,271	\$149,771	\$128,462	\$123,320	\$150,000	\$18,144
Building Maintenance							
(10.70.221.14.5571) Building Maintenance	\$1,692	\$184	\$0	\$21,600	\$15,231	\$10,800	\$0
BUILDING MAINTENANCE TOTAL	\$1,692	\$184	\$0	\$21,600	\$15,231	\$10,800	\$0
City Hall Maintenance							
(10.70.221.14.5576) City Hall Maintenance	\$0	\$18	\$0	\$0	\$0	\$0	\$0
CITY HALL MAINTENANCE TOTAL	\$0	\$18	\$0	\$0	\$0	\$0	\$0
MAINTENANCE TOTAL	\$38,108	\$121,472	\$149,771	\$150,062	\$138,552	\$160,800	\$18,144
Utilities							
Electric							
(10.70.221.12.5401) Electric	\$61,501	\$65,368	\$80,455	\$83,000	\$62,899	\$90,000	\$9,521
ELECTRIC TOTAL	\$61,501	\$65,368	\$80,455	\$83,000	\$62,899	\$90,000	\$9,521
Natural Gas							
(10.70.221.12.5421) Natural Gas	\$9,300	\$10,792	\$18,403	\$12,000	\$28,559	\$70,000	\$13,828
NATURAL GAS TOTAL	\$9,300	\$10,792	\$18,403	\$12,000	\$28,559	\$70,000	\$13,828
Mobile Phones							
(10.70.221.12.5453) Mobile Phones	\$521	\$0	\$0	\$0	\$0	\$0	\$0
MOBILE PHONES TOTAL	\$521	\$0	\$0	\$0	\$0	\$0	\$0
UTILITIES TOTAL	\$71,322	\$76,160	\$98,859	\$95,000	\$91,458	\$160,000	\$23,349
Fees							
Contract Labor							
(10.70.221.08.5397) Contract Labor	\$19,968	\$19,576	\$30,869	\$30,975	\$26,027	\$32,214	\$7,140
CONTRACT LABOR TOTAL	\$19,968	\$19,576	\$30,869	\$30,975	\$26,027	\$32,214	\$7,140
Refuse Collection Fees							
(10.70.221.08.5381) Refuse Collection Fees	\$21,600	\$19,800	\$21,600	\$0	\$9,000	\$0	\$5,400
REFUSE COLLECTION FEES TOTAL	\$21,600	\$19,800	\$21,600	\$0	\$9,000	\$0	\$5,400
Misc. Fees	\$0	\$0	\$0	\$200	\$0	\$0	\$0
FEES TOTAL	\$41,568	\$39,376	\$52,469	\$31,175	\$35,027	\$32,214	\$12,540
Insurance							
Property/Im							
(10.70.221.16.5711) Property/Im	\$10,996	\$12,535	\$14,256	\$15,062	\$16,264	\$17,439	\$4,036
PROPERTY/IM TOTAL	\$10,996	\$12,535	\$14,256	\$15,062	\$16,264	\$17,439	\$4,036
Liability							
(10.70.221.16.5715) Liability	\$2,414	\$2,064	\$1,654	\$1,800	\$2,554	\$3,670	\$848
LIABILITY TOTAL	\$2,414	\$2,064	\$1,654	\$1,800	\$2,554	\$3,670	\$848
INSURANCE TOTAL	\$13,409	\$14,599	\$15,911	\$16,862	\$18,818	\$21,109	\$4,885
Other Expenses							
Miscellaneous Expenses							
(10.70.221.38.5989) Miscellaneous Expenses	\$1,800	\$0	\$0	\$15,855	\$300	\$10,000	\$0
MISCELLANEOUS EXPENSES TOTAL	\$1,800	\$0	\$0	\$15,855	\$300	\$10,000	\$0
Clothing Expenses							
(10.70.221.38.5812) Clothing Expenses	\$157	\$965	\$826	\$500	\$743	\$1,000	\$300
CLOTHING EXPENSES TOTAL	\$157	\$965	\$826	\$500	\$743	\$1,000	\$300
OTHER EXPENSES TOTAL	\$1,957	\$965	\$826	\$16,355	\$1,043	\$11,000	\$300
Non Capital Equipment							
Minor Purchases							
(10.70.221.18.5601) Minor Equipment	\$0	\$0	\$692	\$1,000	\$771	\$1,500	\$27
MINOR PURCHASES TOTAL	\$0	\$0	\$692	\$1,000	\$771	\$1,500	\$27
NON CAPITAL EQUIPMENT TOTAL	\$0	\$0	\$692	\$1,000	\$771	\$1,500	\$27
Printing & Supplies							
General Supplies							

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
(10.70.221.04.5001) General Supplies	\$23	\$103	\$35	\$250	\$471	\$250	\$0
GENERAL SUPPLIES TOTAL	\$23	\$103	\$35	\$250	\$471	\$250	\$0
PRINTING & SUPPLIES TOTAL	\$23	\$103	\$35	\$250	\$471	\$250	\$0
Travel & Training							
Registration Fees							
(10.70.221.06.5251) Registration Fees	\$0	\$90	\$0	\$0	\$0	\$0	\$0
REGISTRATION FEES TOTAL	\$0	\$90	\$0	\$0	\$0	\$0	\$0
TRAVEL & TRAINING TOTAL	\$0	\$90	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$166,387	\$252,766	\$318,563	\$310,704	\$286,141	\$386,873	\$59,244
Compensation							
Personnel Salaries							
Regular							
(10.70.221.02.4001) Regular	\$58,880	\$66,342	\$68,189	\$70,887	\$115,255	\$133,731	\$27,555
REGULAR TOTAL	\$58,880	\$66,342	\$68,189	\$70,887	\$115,255	\$133,731	\$27,555
Overtime							
(10.70.221.02.4004) Overtime	\$1,386	\$4,559	\$7,570	\$3,214	\$3,465	\$2,290	\$1,304
OVERTIME TOTAL	\$1,386	\$4,559	\$7,570	\$3,214	\$3,465	\$2,290	\$1,304
Health Savings - (HSA)							
(10.70.221.02.4018) Health Savings-(HSA)	\$1,463	\$1,190	\$1,614	\$2,400	\$3,600	\$4,800	\$2,400
HEALTH SAVINGS - (HSA) TOTAL	\$1,463	\$1,190	\$1,614	\$2,400	\$3,600	\$4,800	\$2,400
PERSONNEL SALARIES TOTAL	\$61,729	\$72,092	\$77,373	\$76,501	\$122,320	\$140,821	\$31,259
Personnel Costs							
Health Insurance							
(10.70.221.02.4105) Health Insurance	\$7,635	\$20,376	\$22,429	\$24,240	\$36,926	\$44,754	\$10,656
HEALTH INSURANCE TOTAL	\$7,635	\$20,376	\$22,429	\$24,240	\$36,926	\$44,754	\$10,656
Retirement - Lagers							
(10.70.221.02.4108) Retirement - Lagers	\$5,739	\$7,612	\$8,375	\$11,552	\$17,750	\$22,390	\$4,588
RETIREMENT - LAGERS TOTAL	\$5,739	\$7,612	\$8,375	\$11,552	\$17,750	\$22,390	\$4,588
Social Security							
(10.70.221.02.4101) Social Security	\$4,406	\$5,006	\$5,379	\$5,852	\$8,612	\$10,773	\$2,095
SOCIAL SECURITY TOTAL	\$4,406	\$5,006	\$5,379	\$5,852	\$8,612	\$10,773	\$2,095
Workers Compensation							
(10.70.221.02.4104) Workers Compensation	\$3,343	\$3,177	\$4,417	\$5,280	\$4,013	\$5,740	\$1,616
WORKERS COMPENSATION TOTAL	\$3,343	\$3,177	\$4,417	\$5,280	\$4,013	\$5,740	\$1,616
Dental Insurance							
(10.70.221.02.4107) Dental Insurance	\$448	\$624	\$621	\$655	\$970	\$1,116	\$264
DENTAL INSURANCE TOTAL	\$448	\$624	\$621	\$655	\$970	\$1,116	\$264
Disability Insurance							
(10.70.221.02.4116) Disability Insurance	\$45	\$27	\$45	\$38	\$66	\$80	\$19
DISABILITY INSURANCE TOTAL	\$45	\$27	\$45	\$38	\$66	\$80	\$19
Vision Insurance-Vsp							
(10.70.221.02.4112) Vision Insurance-Vsp	\$76	\$0	\$0	\$0	\$83	\$90	\$21
VISION INSURANCE-VSP TOTAL	\$76	\$0	\$0	\$0	\$83	\$90	\$21
Life Insurance							
(10.70.221.02.4106) Life Insurance	\$18	\$22	\$27	\$29	\$50	\$60	\$14
LIFE INSURANCE TOTAL	\$18	\$22	\$27	\$29	\$50	\$60	\$14
PERSONNEL COSTS TOTAL	\$21,711	\$36,844	\$41,293	\$47,646	\$68,472	\$85,003	\$19,274
COMPENSATION TOTAL	\$83,440	\$108,936	\$118,666	\$124,147	\$190,792	\$225,824	\$50,533
TOTAL	\$249,827	\$361,702	\$437,229	\$434,851	\$476,933	\$612,697	\$109,777

Street Maintenance Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Operating Expenses							
Utilities							
Electricity-Street Lights							
(10.70.225.12.5405) Electricity-Street Lights	\$691,381	\$640,851	\$757,711	\$723,884	\$691,151	\$650,000	\$125,343
ELECTRICITY-STREET LIGHTS TOTAL	\$691,381	\$640,851	\$757,711	\$723,884	\$691,151	\$650,000	\$125,343
Electricity-Traffic Signals							
(10.70.225.12.5406) Electricity-Traffic Signals	\$22,563	\$14,290	\$22,278	\$18,849	\$44,837	\$15,000	\$2,715
ELECTRICITY-TRAFFIC SIGNALS TOTAL	\$22,563	\$14,290	\$22,278	\$18,849	\$44,837	\$15,000	\$2,715
Electric							
(10.70.225.12.5401) Electric	\$8,107	\$8,169	\$7,825	\$10,500	\$10,419	\$11,500	\$2,237
ELECTRIC TOTAL	\$8,107	\$8,169	\$7,825	\$10,500	\$10,419	\$11,500	\$2,237
Natural Gas							
(10.70.225.12.5421) Natural Gas	\$4,708	\$5,140	\$7,423	\$5,800	\$9,920	\$20,000	\$5,328
NATURAL GAS TOTAL	\$4,708	\$5,140	\$7,423	\$5,800	\$9,920	\$20,000	\$5,328
Mobile Phones							
(10.70.225.12.5453) Mobile Phones	\$8,105	\$0	\$0	\$0	\$0	\$0	\$0
MOBILE PHONES TOTAL	\$8,105	\$0	\$0	\$0	\$0	\$0	\$0
UTILITIES TOTAL	\$734,864	\$668,450	\$795,236	\$759,033	\$756,328	\$696,500	\$135,624
Maintenance							
Vehicle Maintenance							
(10.70.225.14.5541) Vehicle Maintenance	\$77,486	\$84,276	\$95,965	\$85,000	\$120,014	\$110,000	\$23,400
VEHICLE MAINTENANCE TOTAL	\$77,486	\$84,276	\$95,965	\$85,000	\$120,014	\$110,000	\$23,400
Vehicle Fuel							
(10.70.225.14.5521) Vehicle Fuel	\$36,270	\$57,912	\$71,794	\$50,000	\$66,540	\$60,000	\$10,521
VEHICLE FUEL TOTAL	\$36,270	\$57,912	\$71,794	\$50,000	\$66,540	\$60,000	\$10,521
Building Maintenance							
(10.70.225.14.5571) Building Maintenance	\$28,810	\$26,135	\$17,585	\$40,000	\$15,633	\$40,000	\$17,572
BUILDING MAINTENANCE TOTAL	\$28,810	\$26,135	\$17,585	\$40,000	\$15,633	\$40,000	\$17,572
Tree Maintenance							
(10.70.225.14.5574) Tree Maintenance	\$1,850	\$0	\$14,200	\$0	\$0	\$0	\$0
TREE MAINTENANCE TOTAL	\$1,850	\$0	\$14,200	\$0	\$0	\$0	\$0
Office Equipment Maintenance							
(10.70.225.14.5551) Maint-Office Equipment	\$150	\$0	\$0	\$500	\$0	\$500	\$0
OFFICE EQUIPMENT MAINTENANCE TOTAL	\$150	\$0	\$0	\$500	\$0	\$500	\$0
Misc Equipment Maint							
(10.70.225.14.5559) Misc Equipment Maint	\$41	\$0	\$0	\$0	\$0	\$0	\$0
MISC EQUIPMENT MAINT TOTAL	\$41	\$0	\$0	\$0	\$0	\$0	\$0
MAINTENANCE TOTAL	\$144,606	\$168,323	\$199,544	\$175,500	\$202,187	\$210,500	\$51,493
Maintenance Programs							
Salt-Snow Removal							
(10.70.225.15.5632) Salt-Snow Removal	\$76,231	\$79,940	\$63,189	\$81,000	\$38,954	\$81,000	\$0
SALT-SNOW REMOVAL TOTAL	\$76,231	\$79,940	\$63,189	\$81,000	\$38,954	\$81,000	\$0
Supplies-Snow Removal							
(10.70.225.15.5634) Supplies-Snow Removal	\$14,267	\$15,151	\$32,993	\$10,000	\$4,498	\$12,000	\$1,343
SUPPLIES-SNOW REMOVAL TOTAL	\$14,267	\$15,151	\$32,993	\$10,000	\$4,498	\$12,000	\$1,343
Chemicals-Snow Removal							
(10.70.225.15.5633) Chemicals-Snow Removal	\$0	\$0	\$17,463	\$12,000	\$6,257	\$14,000	\$6,868
CHEMICALS-SNOW REMOVAL TOTAL	\$0	\$0	\$17,463	\$12,000	\$6,257	\$14,000	\$6,868
Chemicals-Storm Drain Repair							
(10.70.225.15.5663) Chemicals-Storm Drain Repair	\$5,574	\$0	\$0	\$0	\$123	\$0	\$0
CHEMICALS-STORM DRAIN REPAIR TOTAL	\$5,574	\$0	\$0	\$0	\$123	\$0	\$0
Paint-Street Marking	\$0	\$0	-\$1	\$0	\$0	\$0	\$0
MAINTENANCE PROGRAMS TOTAL	\$96,071	\$95,091	\$113,644	\$103,000	\$49,832	\$107,000	\$8,210
Insurance							
Liability							
(10.70.225.16.5715) Liability	\$32,462	\$25,006	\$19,025	\$20,700	\$22,160	\$26,570	\$6,151

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
LIABILITY TOTAL	\$32,462	\$25,006	\$19,025	\$20,700	\$22,160	\$26,570	\$6,151
Property/Im							
(10.70.225.16.5711) Property/Im	\$9,304	\$17,650	\$28,024	\$32,265	\$27,189	\$25,541	\$5,913
PROPERTY/IM TOTAL	\$9,304	\$17,650	\$28,024	\$32,265	\$27,189	\$25,541	\$5,913
INSURANCE TOTAL	\$41,766	\$42,656	\$47,049	\$52,965	\$49,349	\$52,111	\$12,064
Printing & Supplies							
General Supplies							
(10.70.225.04.5001) General Supplies	\$23,504	\$25,170	\$21,936	\$20,000	\$21,541	\$20,000	\$4,004
GENERAL SUPPLIES TOTAL	\$23,504	\$25,170	\$21,936	\$20,000	\$21,541	\$20,000	\$4,004
Miscellaneous Supplies							
(10.70.225.04.5099) Miscellaneous Supplies	\$135	\$0	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS SUPPLIES TOTAL	\$135	\$0	\$0	\$0	\$0	\$0	\$0
PRINTING & SUPPLIES TOTAL	\$23,639	\$25,170	\$21,936	\$20,000	\$21,541	\$20,000	\$4,004
Other Expenses							
Clothing Expenses							
(10.70.225.38.5812) Clothing Expenses	\$4,937	\$4,227	\$5,245	\$5,750	\$8,400	\$9,600	\$3,573
CLOTHING EXPENSES TOTAL	\$4,937	\$4,227	\$5,245	\$5,750	\$8,400	\$9,600	\$3,573
Miscellaneous Expenses							
(10.70.225.38.5989) Miscellaneous Expenses	\$2,483	\$6,107	\$1,210	\$6,100	\$3,788	\$6,500	\$6,252
MISCELLANEOUS EXPENSES TOTAL	\$2,483	\$6,107	\$1,210	\$6,100	\$3,788	\$6,500	\$6,252
Protective Clothing							
(10.70.225.38.5813) Protective Clothing	\$2,584	\$3,424	\$3,174	\$4,025	\$3,219	\$4,500	\$1,062
PROTECTIVE CLOTHING TOTAL	\$2,584	\$3,424	\$3,174	\$4,025	\$3,219	\$4,500	\$1,062
OTHER EXPENSES TOTAL	\$10,004	\$13,758	\$9,629	\$15,875	\$15,407	\$20,600	\$10,887
Fees							
Contract Labor							
(10.70.225.08.5397) Contract Labor	\$5,775	\$11,408	\$12,237	\$0	\$18,215	\$10,000	\$0
CONTRACT LABOR TOTAL	\$5,775	\$11,408	\$12,237	\$0	\$18,215	\$10,000	\$0
Refuse Collection Fees							
(10.70.225.08.5381) Refuse Collection Fees	\$0	\$0	\$0	\$3,000	\$1,932	\$6,000	\$493
REFUSE COLLECTION FEES TOTAL	\$0	\$0	\$0	\$3,000	\$1,932	\$6,000	\$493
Misc. Fees							
(10.70.225.08.5399) Miscellaneous Fees	\$178	\$3,683	\$273	\$4,500	\$0	\$1,000	\$158
MISC. FEES TOTAL	\$178	\$3,683	\$273	\$4,500	\$0	\$1,000	\$158
FEES TOTAL	\$5,953	\$15,091	\$12,511	\$7,500	\$20,147	\$17,000	\$651
Non Capital Equipment							
Minor Purchases							
(10.70.225.18.5601) Minor Equipment	\$4,705	\$1,509	\$20,424	\$2,500	\$263	\$3,000	\$22
MINOR PURCHASES TOTAL	\$4,705	\$1,509	\$20,424	\$2,500	\$263	\$3,000	\$22
Equipment Rental							
(10.70.225.18.5611) Rental	\$0	\$0	\$0	\$2,500	\$0	\$0	\$0
EQUIPMENT RENTAL TOTAL	\$0	\$0	\$0	\$2,500	\$0	\$0	\$0
NON CAPITAL EQUIPMENT TOTAL	\$4,705	\$1,509	\$20,424	\$5,000	\$263	\$3,000	\$22
Travel & Training							
Registration Fees							
(10.70.225.06.5251) Registration Fees	\$0	\$250	\$0	\$600	\$0	\$600	\$990
REGISTRATION FEES TOTAL	\$0	\$250	\$0	\$600	\$0	\$600	\$990
TRAVEL & TRAINING TOTAL	\$0	\$250	\$0	\$600	\$0	\$600	\$990
OPERATING EXPENSES TOTAL	\$1,061,608	\$1,030,298	\$1,219,973	\$1,139,473	\$1,115,053	\$1,127,311	\$223,944
Compensation							
Personnel Salaries							
Regular							
(10.70.225.02.4001) Regular	\$566,176	\$510,803	\$547,488	\$688,765	\$708,601	\$760,536	\$157,397
REGULAR TOTAL	\$566,176	\$510,803	\$547,488	\$688,765	\$708,601	\$760,536	\$157,397
Overtime							
(10.70.225.02.4004) Overtime	\$31,889	\$19,703	\$26,367	\$48,880	\$27,812	\$50,136	\$14,766
OVERTIME TOTAL	\$31,889	\$19,703	\$26,367	\$48,880	\$27,812	\$50,136	\$14,766
Health Savings - (HSA)							
(10.70.225.02.4018) Health Savings-(Hsa)	\$15,389	\$16,494	\$14,758	\$22,800	\$24,400	\$27,600	\$12,600
HEALTH SAVINGS - (HSA) TOTAL	\$15,389	\$16,494	\$14,758	\$22,800	\$24,400	\$27,600	\$12,600
Opt Out (Health Insurance)							

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
(10.70.225.02.4015) Opt Out (Health Ins)	\$6,596	\$6,984	\$4,074	\$3,492	\$2,037	\$0	\$873
OPT OUT (HEALTH INSURANCE) TOTAL	\$6,596	\$6,984	\$4,074	\$3,492	\$2,037	\$0	\$873
Part-Time							
(10.70.225.02.4002) Part-Time	\$288	\$50	\$0	\$0	\$0	\$0	\$0
PART-TIME TOTAL	\$288	\$50	\$0	\$0	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$620,337	\$554,035	\$592,687	\$763,937	\$762,850	\$838,272	\$185,637
Personnel Costs							
Health Insurance							
(10.70.225.02.4105) Health Insurance	\$137,394	\$121,847	\$135,935	\$217,176	\$209,322	\$258,204	\$56,158
HEALTH INSURANCE TOTAL	\$137,394	\$121,847	\$135,935	\$217,176	\$209,322	\$258,204	\$56,158
Retirement - Lagers							
(10.70.225.02.4102) Retirement - Lagers	\$61,414	\$54,235	\$60,388	\$115,354	\$98,544	\$133,285	\$26,061
RETIREMENT - LAGERS TOTAL	\$61,414	\$54,235	\$60,388	\$115,354	\$98,544	\$133,285	\$26,061
Workers Compensation							
(10.70.225.02.4104) Workers Compensation	\$63,776	\$57,901	\$59,691	\$78,830	\$57,323	\$48,352	\$13,615
WORKERS COMPENSATION TOTAL	\$63,776	\$57,901	\$59,691	\$78,830	\$57,323	\$48,352	\$13,615
Social Security							
(10.70.225.02.4101) Social Security	\$45,095	\$40,513	\$43,488	\$58,441	\$55,341	\$64,128	\$12,908
SOCIAL SECURITY TOTAL	\$45,095	\$40,513	\$43,488	\$58,441	\$55,341	\$64,128	\$12,908
Dental Insurance							
(10.70.225.02.4107) Dental Insurance	\$5,665	\$4,993	\$4,937	\$6,728	\$6,516	\$7,890	\$1,723
DENTAL INSURANCE TOTAL	\$5,665	\$4,993	\$4,937	\$6,728	\$6,516	\$7,890	\$1,723
Vision Insurance-Vsp							
(10.70.225.02.4112) Vision Insurance-Vsp	\$1,376	\$1,203	\$1,254	\$1,852	\$1,775	\$2,076	\$497
VISION INSURANCE-VSP TOTAL	\$1,376	\$1,203	\$1,254	\$1,852	\$1,775	\$2,076	\$497
Disability Insurance							
(10.70.225.02.4116) Disability Insurance	\$428	\$428	\$371	\$418	\$362	\$439	\$95
DISABILITY INSURANCE TOTAL	\$428	\$428	\$371	\$418	\$362	\$439	\$95
Life Insurance							
(10.70.225.02.4106) Life Insurance	\$175	\$182	\$267	\$331	\$369	\$435	\$106
LIFE INSURANCE TOTAL	\$175	\$182	\$267	\$331	\$369	\$435	\$106
PERSONNEL COSTS TOTAL	\$315,323	\$281,302	\$306,330	\$479,130	\$429,551	\$514,809	\$111,163
COMPENSATION TOTAL	\$935,660	\$835,336	\$899,016	\$1,243,067	\$1,192,401	\$1,353,081	\$296,800
TOTAL	\$1,997,268	\$1,865,634	\$2,118,990	\$2,382,540	\$2,307,455	\$2,480,392	\$520,744

Technology & Logistics Department

2024 Budget

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
12. Citywide fiber management

Staffing Levels

The Technology & Logistics Department’s proposed staffing levels for FY2024, along with a brief look at historical staffing levels, are as follows:

Technology & Logistics Staffing Levels

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
Number of Budgeted Staff					
Director - Technology & Logistics	1.00	1.00	1.00	1.00	1.00
GIS Manager	2.00	2.00	2.00	2.00	2.00
Operations Manager - Tech & Logistics	0.50	0.50	0.50	1.00	1.00
Payroll Specialist	0.00	0.00	1.00	0.00	0.00
Senior Information System Specialist	0.00	1.00	0.00	0.00	0.00
Systems Administrator I	1.00	1.00	0.00	1.00	1.00
Systems Administrator II	1.00	1.00	2.00	3.00	3.00
Systems Administrator III	1.00	1.00	0.00	0.00	0.00
Tech Support Specialist I	2.00	2.00	1.00	1.00	1.00
Tech Support Specialist II	1.00	1.00	2.00	1.00	1.00
NUMBER OF BUDGETED STAFF	9.50	10.50	9.50	10.00	10.00

Technology & Logistics Department Goals & Objectives

Below are a list of goals and objectives and their statuses for the Technology & Logistics Department from 2020 to 2024.

FY2020 Goals and Objectives

1. Network Refresh

- **Explanation:** Involves additional equipment allocation and replacement of existing equipment across multiple years starting in 2019; will continue to require replacement every 5-7 years or sooner depending on the security requirements and vendor support.
- **Status:** 2/3rds of the network refresh is complete. 2021 will focus heavily on the Wireless infrastructure.

2. Energov Upgrade/Replacement

- **Explanation:** Upgrade outdated Energov application/services and transition to modern, more robust cloud Energov solution. Or, replace Energov with an alternative solution.
- **Status:** City will be working transitioning to SmartGov; the plan is to have this approved by Council in Q1 of 2021 with implementation beginning Q2.

3. Email Encryption/Secure Sending

- **Explanation:** Several city staff require the ability to send emails/docs securely via encryption and receiver authentication. Looking to implement a solution called Virtru to handle encryption as well as Data Loss Prevention (DLP)
- **Status:** Virtru has been configured and deployed to users most in need of email encryption

4. Email Security Improvements

- **Explanation:** 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.
- **Status:** 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.

7. Digital Council Packets

- **Explanation:** Council packets have only ever been distributed as paper copies. Looking to implement a digital council packet solution for ease of use, flexibility, and efficiency reasons.
- **Status:** Postponed until 2021

10. Fiber Ring Reconfiguration

- **Explanation:** 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.
- **Status:** Project completed

5. Wireless Refresh

- **Explanation:** 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.
- **Status:** Postponed until 2021.

8. WaterSmart

- **Explanation:** 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.
- **Status:** Program successfully deployed and is currently in use by the public and City staff.

11. AMI Integration

- **Explanation:** Assist with the Implementation of the Automatic Meter Infrastructure to compliment the Utilities AMI replacement project.
- **Status:** 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.

6. Sports Complex Fiber/Networking Improvements

- **Explanation:** 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.
- **Status:** Completed - changes have resulted in vast improvement in Sports Complex networking services.

9. IT Pipes Upgrade

- **Explanation:** IT Pipes is currently an on-premise outdated solution. IT Pipes will be upgraded and also transitioned to the cloud.
- **Status:** IT Pipes has successfully been deployed and in use by Utilities staff.

FY2021 Goals and Objectives

1. SmartGov

- **Explanation:** Replace the City's current Energov platform with SmartGov. This system will facilitate the City's permitting, licensing, code enforcement, and inspection needs.
- **Status:** Expected to be completed by Spring 2022.

2. Camera Systems

- **Explanation:** 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.
- **Status:** Staff decided to continue with current cameras and applications. 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

- **Explanation:** 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. The end goal is simplicity and cost savings while still maintaining required functionality and reliability.
- **Status:** Anticipated project completion at end of 2021 - Q1 of 2022.

4. Central Square CAD/RMS

- **Explanation:** 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.
- **Status:** 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.

5. Microsoft Office/Google Workspace Docs

- **Explanation:** 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.
- **Status:** 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

- **Explanation:** To complement and secure out new wireless infrastructure, staff will be implementing Cisco ISE (Identity Services Engine) and DNA (Digital Network Architect). Both platforms will also improve security, access, network profiling, and authentication to the City network.
- **Status:** Project completed

7. Singlewire Fusion

- **Explanation:** 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.
- **Status:** Project completed

8. VoIP Upgrade and Server Replacements

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

FY2022 Goals and Objectives

1. Council Chambers Broadcasting and Recording System Replacement

- **Explanation:** 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.
- **Status:** Project completed and operational.

4. Payroll Application Upgrades

- **Explanation:** 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.
- **Status:** This project has been completed and now in maintenance and support mode.

2. VoIP Upgrade and Server Replacements

- **Explanation:** 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.
- **Status:** Due to supply chain issues with hardware, this project did not get underway until early 2023.

5. HRMS and Onboarding Application

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

3. Arctic Wolf Managed Security Service

- **Explanation:** To facilitate improved security measures, both proactive and reactive, staff has selected Arctic Wolf Managed Security to assist with monitoring, response, remediation, and recovery.
- **Status:** Arctic Wolf MSP has been in production for the past year providing an additional layer of security and extra eyes on the network and any potential or active threats.

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

- **Explanation:** 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.
- **Status:** City is working on the migration to the new vendor. This will be an ongoing project through 2023

FY2023 Goals and Objectives

1. City 'Intranet' Service

- **Explanation:** Staff are working with other department managers, specifically in Communications, PR, and HR to develop a city Intranet service (internal info sharing and bulletin board).
- **Status:** Completed. This project was completed in Spring of 2023. Departments and staff, city wide, have been utilizing the intranet service to disseminate information, post events, provide updates, provide a single reliable location for standardized documents, policies and much more.

2. Datacenter Cloud Backup Solution

- **Explanation:** To ensure additional redundancy in the event of a physical disaster, IT staff have selected a service for secure datacenter backup to the cloud. This service offers resiliency, data protection, integrity and security. In the event of losing our physical network or datacenter, our data will still be accessible for restore as part of our BCP (Business Continuity Plan).
- **Status:** Completed. While this is project that will forever require monitoring, maintenance, and fine-tuning, our cloud backup solution was implemented in 2023.

3. Dispatch Co-Location

- **Explanation:** As part of a collaboration with Gladstone and Clay County, the city of Liberty PD, FD, IT, and Admin departments are in the early to mid-stages of the Dispatch relocation and-co-location project. From an IT perspective, this involved networking, remote connection, software and hardware support, and ensuring typical dispatch city services continue to function from a new location.
- **Status:** This project is currently in the final planning stages. The transition is scheduled to take place in early 2024.

4. Telco Migration & Enhancements

- **Explanation:** IT staff will be working to transition for PRI's to SIP for the internal phone system. This will bring the telco environment up to date with current technology and offer additional future functionality including redundancy, mobility, and more reliable services.
- **Status:** This migration was completed in fall of 2023.

5. Internal Controls & Process Improvements

- **Explanation:** Much of this year will be spent on improving products and services implemented over the past few years out of necessity. These improvements will focus on efficiency, streamlined workflows, onboarding and offboarding improvements, process driven workflows, internal communication, and collaboration.
- **Status:** The 2023 goals have been completed. This will be an annually recurring 'project' that involves IT staff continually evaluating and improving internal processes and controls.

FY2024 Goals and Objectives

1. Complete the Dispatch Co-Location Transition

- **Explanation:** For the past couple of years, several agencies, departments, employees, and consultants have been involved in the planning and implementation of the Co-Located Dispatch Center in Gladstone, MO. While the full transition will take time, the primary objective for 2024 is to complete this move.
- **Status:** In early 2024, the physical transition to this space for dispatch staff is set to take place.

2. Camera Server Replacements/Additions

- **Explanation:** Replace and expand camera servers for various locations. The goal is to offer enough storage to meet all retention requirements and allow for scalability.
- **Status:** In process.

3. MS Office Training Platform for Departments/Staff

- **Explanation:** The city selected United Training to offer a Microsoft office training platform for all staff on demand. Full implementation of this platform is scheduled for 2024.
- **Status:** In process.

4. Replace/Modernize the City Financial System

- **Explanation:** The City has been utilizing the same financial system to this point. One that has been sufficient over the years. It was maintained and upgraded as needed. However, due to the need for integrations and other enhancements, staff looked for a modern replacement. The selection of OpenGov's Financial and Asset Management was made.
- **Status:** Planning and implementation set for 2024.

5. Plan/Design Primary I.T. Data Center Relocation

- **Explanation:** The core I.T. data center, housed in City Hall needs relocated and improved. It was initially built for a much smaller scale and in an undesirable location. For security and reliability reasons, the data center will be relocated to a more secure area. In addition, it will be redesigned to better suit data center needs.
- **Status:** Identifying the optimal location out of available options, then beginning the planning phase.

2024 Expenses - Technology & Logistics

Technology & Logistics Expenses 2020 Actual - 2024 Budget

Tech & Logistics Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Operating Expenses						
Maintenance						
Software Maintenance						
(10.90.132.14.5591) Software Maintenance	\$353,620	\$428,655	\$407,372	\$587,350	\$375,167	\$595,000
SOFTWARE MAINTENANCE TOTAL	\$353,620	\$428,655	\$407,372	\$587,350	\$375,167	\$595,000
Computer Maintenance						
(10.90.132.14.5555) IT Maintenance & Services	\$23,579	\$13,639	\$89,006	\$268,000	\$145,631	\$270,000
COMPUTER MAINTENANCE TOTAL	\$23,579	\$13,639	\$89,006	\$268,000	\$145,631	\$270,000
Telephone System Maintenance						
(10.90.132.14.5586) Telephone System Maintenance	\$9,341	\$21,020	\$32,316	\$38,000	\$34,485	\$35,000
TELEPHONE SYSTEM MAINTENANCE TOTAL	\$9,341	\$21,020	\$32,316	\$38,000	\$34,485	\$35,000
Facilities Security Maint						
(10.90.132.14.5554) Facilities Security Maint	\$9,370	\$7,798	\$5,963	\$10,000	\$5,785	\$15,000
FACILITIES SECURITY MAINT TOTAL	\$9,370	\$7,798	\$5,963	\$10,000	\$5,785	\$15,000
Office Equipment Maintenance						
(10.90.132.14.5551) Maint-Office Equipment	\$1,352	\$2,808	\$11,587	\$15,000	\$3,674	\$15,000
OFFICE EQUIPMENT MAINTENANCE TOTAL	\$1,352	\$2,808	\$11,587	\$15,000	\$3,674	\$15,000
Vehicle Maintenance						
(10.90.132.14.5541) Vehicle Maintenance	\$116	\$0	\$79	\$2,000	\$0	\$2,000
VEHICLE MAINTENANCE TOTAL	\$116	\$0	\$79	\$2,000	\$0	\$2,000
Radio Maintenance						
(10.90.132.14.5552) Radio Maintenance	\$582	\$0	\$0	\$1,000	\$0	\$1,000
RADIO MAINTENANCE TOTAL	\$582	\$0	\$0	\$1,000	\$0	\$1,000
Vehicle Fuel						
(10.90.132.14.5521) Vehicle Fuel	\$184	\$143	\$342	\$400	\$164	\$400
VEHICLE FUEL TOTAL	\$184	\$143	\$342	\$400	\$164	\$400
MAINTENANCE TOTAL	\$398,145	\$474,063	\$546,666	\$921,750	\$564,907	\$933,400
Fees						
Internet Service Fees						
(10.90.132.08.5304) Internet Service Fees	\$96,666	\$117,055	\$146,859	\$181,000	\$172,437	\$225,000
INTERNET SERVICE FEES TOTAL	\$96,666	\$117,055	\$146,859	\$181,000	\$172,437	\$225,000
Contract Labor						
(10.90.132.08.5397) Contract Labor	\$81,791	\$79,666	\$90,466	\$115,000	\$85,608	\$137,000
CONTRACT LABOR TOTAL	\$81,791	\$79,666	\$90,466	\$115,000	\$85,608	\$137,000
Misc. Fees						
(10.90.132.08.5399) Miscellaneous Fees	\$0	\$0	\$1,669	\$25,000	\$0	\$20,000
MISC. FEES TOTAL	\$0	\$0	\$1,669	\$25,000	\$0	\$20,000
Computer Programming						
(10.90.132.08.5301) Computer Programming	\$0	\$0	\$0	\$3,000	\$0	\$3,000
COMPUTER PROGRAMMING TOTAL	\$0	\$0	\$0	\$3,000	\$0	\$3,000
Legal Fees						
(10.90.132.08.5311) LEGAL FEES	\$528	\$0	\$0	\$1,000	\$572	\$1,000
LEGAL FEES TOTAL	\$528	\$0	\$0	\$1,000	\$572	\$1,000
FEES TOTAL	\$178,985	\$196,720	\$238,994	\$325,000	\$258,617	\$386,000
Non Capital Equipment						
Minor Computer Equipment						
(10.90.132.18.5605) Minor Computer Equipment	\$79,976	\$0	\$140,732	\$236,000	\$131,465	\$235,000
MINOR COMPUTER EQUIPMENT TOTAL	\$79,976	\$0	\$140,732	\$236,000	\$131,465	\$235,000
Cable System Equipment						
(10.90.132.18.5608) EQUIPMENT MAINTENANCE	\$92,300	\$124,814	\$58,296	\$0	\$2,671	\$0
CABLE SYSTEM EQUIPMENT TOTAL	\$92,300	\$124,814	\$58,296	\$0	\$2,671	\$0
Facilities Security Equip						

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
(10.90.132.18.5614) Facilities Security Equip	\$8,929	\$7,393	\$291	\$18,000	\$16,198	\$60,000
FACILITIES SECURITY EQUIP TOTAL	\$8,929	\$7,393	\$291	\$18,000	\$16,198	\$60,000
(10.90.132.18.5613) MINOR CAPITAL EQUIPMENT	\$9,452	\$73,045	\$0	\$0	\$0	\$0
Minor Software						
(10.90.132.18.5603) Minor Software	\$37,608	\$8,662	\$10,082	\$8,000	\$5,087	\$7,000
MINOR SOFTWARE TOTAL	\$37,608	\$8,662	\$10,082	\$8,000	\$5,087	\$7,000
Minor Purchases						
(10.90.132.18.5601) Minor Equipment	\$8,843	\$5,483	\$17,909	\$17,000	\$5,884	\$15,000
MINOR PURCHASES TOTAL	\$8,843	\$5,483	\$17,909	\$17,000	\$5,884	\$15,000
NON CAPITAL EQUIPMENT TOTAL	\$237,109	\$219,396	\$227,310	\$279,000	\$161,306	\$317,000
Utilities						
Telecommunication Circuits						
(10.90.132.12.5455) Telecommunication Circuits	\$122,764	\$114,455	\$115,422	\$150,000	\$122,193	\$168,584
TELECOMMUNICATION CIRCUITS TOTAL	\$122,764	\$114,455	\$115,422	\$150,000	\$122,193	\$168,584
Mobile Phones						
(10.90.132.12.5453) Mobile Phones	\$23,795	\$55,023	\$60,065	\$75,000	\$67,984	\$80,000
MOBILE PHONES TOTAL	\$23,795	\$55,023	\$60,065	\$75,000	\$67,984	\$80,000
Telephone Expense						
(10.90.132.12.5451) Telephone Expense	\$0	\$0	\$0	\$2,000	\$0	\$2,000
TELEPHONE EXPENSE TOTAL	\$0	\$0	\$0	\$2,000	\$0	\$2,000
UTILITIES TOTAL	\$146,559	\$169,478	\$175,487	\$227,000	\$190,177	\$250,584
Travel & Training						
Registration Fees						
(10.90.132.06.5251) Registration Fees	\$28,953	\$17,245	\$10,276	\$28,000	\$25,563	\$32,000
REGISTRATION FEES TOTAL	\$28,953	\$17,245	\$10,276	\$28,000	\$25,563	\$32,000
Training Travel						
(10.90.132.06.5210) Training Travel	\$1,100	\$0	\$14,148	\$14,000	\$12,183	\$15,000
TRAINING TRAVEL TOTAL	\$1,100	\$0	\$14,148	\$14,000	\$12,183	\$15,000
Other Training						
(10.90.132.06.5259) Other Training	\$429	\$587	\$663	\$2,000	\$0	\$19,000
OTHER TRAINING TOTAL	\$429	\$587	\$663	\$2,000	\$0	\$19,000
TRAVEL & TRAINING TOTAL	\$30,482	\$17,833	\$25,087	\$44,000	\$37,746	\$66,000
Insurance						
Liability						
(10.90.132.16.5715) Liability	\$16,949	\$14,980	\$11,069	\$11,610	\$10,959	\$11,730
LIABILITY TOTAL	\$16,949	\$14,980	\$11,069	\$11,610	\$10,959	\$11,730
Property/Im						
(10.90.132.16.5711) Property/Im/Dp	\$2,445	\$2,081	\$2,298	\$2,430	\$2,369	\$2,616
PROPERTY/IM TOTAL	\$2,445	\$2,081	\$2,298	\$2,430	\$2,369	\$2,616
INSURANCE TOTAL	\$19,394	\$17,061	\$13,368	\$14,040	\$13,328	\$14,346
Printing & Supplies						
General Supplies						
(10.90.132.04.5001) General Supplies	\$1,679	\$1,873	\$2,817	\$6,000	\$1,908	\$6,000
GENERAL SUPPLIES TOTAL	\$1,679	\$1,873	\$2,817	\$6,000	\$1,908	\$6,000
PRINTING & SUPPLIES TOTAL	\$1,679	\$1,873	\$2,817	\$6,000	\$1,908	\$6,000
Other Expenses						
Clothing Expenses						
(10.90.132.38.5812) Clothing Expenses	\$0	\$0	\$0	\$3,000	\$0	\$3,000
CLOTHING EXPENSES TOTAL	\$0	\$0	\$0	\$3,000	\$0	\$3,000
Meeting Expense						
(10.90.132.38.5803) Meeting Expense	\$0	\$0	\$0	\$750	\$243	\$750
MEETING EXPENSE TOTAL	\$0	\$0	\$0	\$750	\$243	\$750
Publications						
(10.90.132.38.5810) Publications	\$115	\$0	\$0	\$750	\$0	\$750
PUBLICATIONS TOTAL	\$115	\$0	\$0	\$750	\$0	\$750
OTHER EXPENSES TOTAL	\$115	\$0	\$0	\$4,500	\$243	\$4,500
Gis Development						
Data Development						
(10.90.132.20.5261) Data Development	\$424	\$0	\$0	\$3,500	\$0	\$3,500
DATA DEVELOPMENT TOTAL	\$424	\$0	\$0	\$3,500	\$0	\$3,500
GIS DEVELOPMENT TOTAL	\$424	\$0	\$0	\$3,500	\$0	\$3,500

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
OPERATING EXPENSES TOTAL	\$1,012,893	\$1,096,424	\$1,229,727	\$1,824,790	\$1,228,230	\$1,981,330
Compensation						
Personnel Salaries						
Regular						
(10.90.132.02.4001) Regular	\$516,218	\$543,962	\$554,557	\$539,207	\$554,567	\$568,821
REGULAR TOTAL	\$516,218	\$543,962	\$554,557	\$539,207	\$554,567	\$568,821
Overtime						
(10.90.132.02.4004) Overtime	\$10,912	\$10,195	\$10,730	\$15,146	\$9,662	\$15,000
OVERTIME TOTAL	\$10,912	\$10,195	\$10,730	\$15,146	\$9,662	\$15,000
Health Savings - (HSA)						
(10.90.132.02.4018) Health Savings-(Hsa)	\$6,282	\$7,301	\$11,632	\$14,400	\$14,640	\$13,560
HEALTH SAVINGS - (HSA) TOTAL	\$6,282	\$7,301	\$11,632	\$14,400	\$14,640	\$13,560
Opt Out (Health Insurance)						
(10.90.132.02.4015) Opt Out (Health Ins)	\$1,649	\$1,746	\$0	\$0	\$0	\$0
OPT OUT (HEALTH INSURANCE) TOTAL	\$1,649	\$1,746	\$0	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$535,061	\$563,204	\$576,919	\$568,753	\$578,869	\$597,381
Personnel Costs						
Health Insurance						
(10.90.132.02.4105) Health Insurance	\$112,692	\$117,401	\$124,759	\$138,721	\$125,290	\$129,806
HEALTH INSURANCE TOTAL	\$112,692	\$117,401	\$124,759	\$138,721	\$125,290	\$129,806
Retirement - Lagers						
(10.90.132.02.4102) Retirement - Lagers	\$50,747	\$59,708	\$58,441	\$85,882	\$81,215	\$94,984
RETIREMENT - LAGERS TOTAL	\$50,747	\$59,708	\$58,441	\$85,882	\$81,215	\$94,984
Social Security						
(10.90.132.02.4101) Social Security	\$38,838	\$40,979	\$41,913	\$43,510	\$41,926	\$45,700
SOCIAL SECURITY TOTAL	\$38,838	\$40,979	\$41,913	\$43,510	\$41,926	\$45,700
Dental Insurance						
(10.90.132.02.4107) Dental Insurance	\$3,675	\$3,761	\$3,888	\$4,032	\$3,755	\$3,918
DENTAL INSURANCE TOTAL	\$3,675	\$3,761	\$3,888	\$4,032	\$3,755	\$3,918
Workers Compensation						
(10.90.132.02.4104) Workers Compensation	\$1,658	\$1,561	\$1,433	\$1,618	\$1,215	\$1,180
WORKERS COMPENSATION TOTAL	\$1,658	\$1,561	\$1,433	\$1,618	\$1,215	\$1,180
Vision Insurance-Vsp						
(10.90.132.02.4112) Vision Insurance-Vsp	\$1,108	\$1,142	\$1,168	\$1,251	\$1,138	\$1,184
VISION INSURANCE-VSP TOTAL	\$1,108	\$1,142	\$1,168	\$1,251	\$1,138	\$1,184
Disability Insurance						
(10.90.132.02.4116) Disability Insurance	\$290	\$304	\$247	\$210	\$188	\$196
DISABILITY INSURANCE TOTAL	\$290	\$304	\$247	\$210	\$188	\$196
Life Insurance						
(10.90.132.02.4106) Life Insurance	\$93	\$111	\$156	\$184	\$187	\$192
LIFE INSURANCE TOTAL	\$93	\$111	\$156	\$184	\$187	\$192
PERSONNEL COSTS TOTAL	\$209,100	\$224,966	\$232,004	\$275,408	\$254,915	\$277,160
COMPENSATION TOTAL	\$744,160	\$788,170	\$808,923	\$844,161	\$833,784	\$874,541
Debt Service						
Debt Service Principal						
Misc Principal						
(10.90.132.24.6001) Lease-Principal	\$254,788	\$384,788	\$440,000	\$360,000	\$465,000	\$155,000
MISC PRINCIPAL TOTAL	\$254,788	\$384,788	\$440,000	\$360,000	\$465,000	\$155,000
Lease Principal						
(10.90.132.24.6003) Lease Principal	\$102,284	\$97,027	\$100,006	\$105,000	\$0	\$110,000
LEASE PRINCIPAL TOTAL	\$102,284	\$97,027	\$100,006	\$105,000	\$0	\$110,000
DEBT SERVICE PRINCIPAL TOTAL	\$357,073	\$481,815	\$540,006	\$465,000	\$465,000	\$265,000
Debt Service Interest						
Bond Interest						
(10.90.132.24.6011) Lease-Interest	\$39,509	\$39,133	\$32,413	\$15,160	\$20,946	\$3,622
BOND INTEREST TOTAL	\$39,509	\$39,133	\$32,413	\$15,160	\$20,946	\$3,622
Lease Interest						
(10.90.132.24.6013) Lease Interest	\$791	\$6,049	\$3,070	\$5,786	\$0	\$4,389
LEASE INTEREST TOTAL	\$791	\$6,049	\$3,070	\$5,786	\$0	\$4,389
DEBT SERVICE INTEREST TOTAL	\$40,300	\$45,182	\$35,483	\$20,946	\$20,946	\$8,011
Debt Service Other Costs Fees						
COST OF ISSUANCE	\$14,035	\$5,420	\$2,655	\$0	\$0	\$0

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget
Debt Service Fees						
(10.90.132.24.6021) DEBT SERVICE FEES	\$105	\$52	\$91	\$0	\$0	\$100
DEBT SERVICE FEES TOTAL	\$105	\$52	\$91	\$0	\$0	\$100
DEBT SERVICE OTHER COSTS FEES TOTAL	\$14,139	\$5,472	\$2,746	\$0	\$0	\$100
DEBT SERVICE TOTAL	\$411,512	\$532,469	\$578,235	\$485,946	\$485,946	\$273,111
Capital Projects						
Capital Outlays						
Capital Equipment						
(10.90.132.36.7201) Capital Equipment	\$0	\$395,561	\$131,748	\$120,000	\$18,431	\$150,000
CAPITAL EQUIPMENT TOTAL	\$0	\$395,561	\$131,748	\$120,000	\$18,431	\$150,000
Computer Equipment						
(10.90.132.36.7202) Computer Equipment	\$269,503	\$225,048	\$30,037	\$0	\$0	\$0
COMPUTER EQUIPMENT TOTAL	\$269,503	\$225,048	\$30,037	\$0	\$0	\$0
Computer Software						
(10.90.132.36.7203) Computer Software	\$0	\$0	\$26,321	\$0	\$0	\$0
COMPUTER SOFTWARE TOTAL	\$0	\$0	\$26,321	\$0	\$0	\$0
CAPITAL OUTLAYS TOTAL	\$269,503	\$620,609	\$188,106	\$120,000	\$18,431	\$150,000
CAPITAL PROJECTS TOTAL	\$269,503	\$620,609	\$188,106	\$120,000	\$18,431	\$150,000
TOTAL	\$2,438,069	\$3,037,672	\$2,804,991	\$3,274,897	\$2,566,391	\$3,278,982

City-Wide: General City Programs

2024 Budget

City-Wide Expenses 2020 Actual - 2024 Budget

City-Wide Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
Transfers							
Interfund Transfers							
Miscellaneous							
(10.95.140.42.5999) Miscellaneous	\$2,437,840	\$1,320,655	\$1,744,531	\$2,042,500	\$2,109,676	\$2,098,973	\$524,738
MISCELLANEOUS TOTAL	\$2,437,840	\$1,320,655	\$1,744,531	\$2,042,500	\$2,109,676	\$2,098,973	\$524,738
INTERFUND TRANSFERS TOTAL	\$2,437,840	\$1,320,655	\$1,744,531	\$2,042,500	\$2,109,676	\$2,098,973	\$524,738
TRANSFERS TOTAL	\$2,437,840	\$1,320,655	\$1,744,531	\$2,042,500	\$2,109,676	\$2,098,973	\$524,738
Capital Projects							
Capital Outlays							
Capital Equipment							
(10.95.140.36.7201) Capital Equipment	\$178,390	\$223,266	\$0	\$0	\$3,020,136	\$360,000	\$166,640
CAPITAL EQUIPMENT TOTAL	\$178,390	\$223,266	\$0	\$0	\$3,020,136	\$360,000	\$166,640
CAPITAL OUTLAYS TOTAL	\$178,390	\$223,266	\$0	\$0	\$3,020,136	\$360,000	\$166,640
CAPITAL PROJECTS TOTAL	\$178,390	\$223,266	\$0	\$0	\$3,020,136	\$360,000	\$166,640
Debt Service							
Debt Service Principal							
Misc Principal							
(10.95.415.24.6001) Principal	\$145,000	\$160,000	\$170,000	\$190,000	\$190,000	\$210,000	\$0
(10.95.051.24.6001) PRINCIPAL	\$119,575	\$130,900	\$145,900	\$157,225	\$157,225	\$172,225	\$0
MISC PRINCIPAL TOTAL	\$264,575	\$290,900	\$315,900	\$347,225	\$347,225	\$382,225	\$0
DEBT SERVICE PRINCIPAL TOTAL	\$264,575	\$290,900	\$315,900	\$347,225	\$347,225	\$382,225	\$0
Debt Service Interest							
Bond Interest							
(10.95.415.24.6011) Interest	\$127,838	\$120,213	\$111,962	\$102,963	\$102,963	\$92,963	\$0
(10.95.051.24.6011) INTEREST	\$101,800	\$95,538	\$88,618	\$81,040	\$81,040	\$72,804	\$0
BOND INTEREST TOTAL	\$229,638	\$215,751	\$200,581	\$184,003	\$184,003	\$165,767	\$0
DEBT SERVICE INTEREST TOTAL	\$229,638	\$215,751	\$200,581	\$184,003	\$184,003	\$165,767	\$0
Debt Service Other Costs Fees							
Debt Service Fees							
(10.95.415.24.6021) DEBT SERVICE FEES	\$68	\$68	\$68	\$0	\$70	\$0	\$0
(10.95.051.24.6021) DEBT SERVICE FEES	\$49	\$49	\$49	\$0	\$57	\$0	\$0
DEBT SERVICE FEES TOTAL	\$117	\$117	\$117	\$0	\$127	\$0	\$0
DEBT SERVICE OTHER COSTS FEES TOTAL	\$117	\$117	\$117	\$0	\$127	\$0	\$0
DEBT SERVICE TOTAL	\$494,330	\$506,768	\$516,598	\$531,228	\$531,355	\$547,992	\$0
Operating Expenses							
Other Expenses							
Miscellaneous Expenses							
(10.95.140.38.5989) Miscellaneous Expenses	\$990,364	\$5,729	\$127,121	\$383,500	\$195,299	\$40,000	\$34,399
MISCELLANEOUS EXPENSES TOTAL	\$990,364	\$5,729	\$127,121	\$383,500	\$195,299	\$40,000	\$34,399
Postage							
(10.95.140.38.5808) Postage	\$9,789	\$9,519	\$9,583	\$15,000	\$9,209	\$15,000	\$2,880
POSTAGE TOTAL	\$9,789	\$9,519	\$9,583	\$15,000	\$9,209	\$15,000	\$2,880
Hdli Contract							
(10.95.140.38.5823) Hdli-Historic Downtown	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
HDLI CONTRACT TOTAL	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0
Special Events							
(10.95.140.38.5804) Special Events	\$0	\$5,003	\$9,930	\$10,000	\$5,304	\$10,000	\$0
SPECIAL EVENTS TOTAL	\$0	\$5,003	\$9,930	\$10,000	\$5,304	\$10,000	\$0
MISCELLANEOUS COVID VACCINE							
(10.95.140.38.5835) MISCELLANEOUS COVID VACCINE	\$0	\$5,888	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS COVID VACCINE TOTAL	\$0	\$5,888	\$0	\$0	\$0	\$0	\$0
EQUIPMENT USE COVID VACCINE							
(10.95.140.38.5834) EQUIPMENT USE COVID VACCINE	\$0	\$1,546	\$0	\$0	\$0	\$0	\$0
EQUIPMENT USE COVID VACCINE TOTAL	\$0	\$1,546	\$0	\$0	\$0	\$0	\$0
Clothing Expenses							
(10.95.140.38.5812) Clothing Expenses	\$0	\$959	\$415	\$0	\$0	\$0	\$0
CLOTHING EXPENSES TOTAL	\$0	\$959	\$415	\$0	\$0	\$0	\$0
OTHER EXPENSES TOTAL	\$1,010,152	\$38,645	\$157,050	\$418,500	\$219,812	\$75,000	\$37,279
Fees							
Contract Labor							
(10.95.140.08.5397) Contract Labor-Amb Billing	\$93,839	\$89,522	\$110,567	\$85,000	\$141,179	\$110,000	\$11,737
CONTRACT LABOR TOTAL	\$93,839	\$89,522	\$110,567	\$85,000	\$141,179	\$110,000	\$11,737
Election Expense							
(10.95.140.08.5391) Election Expense	-\$1,580	\$9,752	\$91	\$15,000	\$10,626	\$15,000	\$12,256
ELECTION EXPENSE TOTAL	-\$1,580	\$9,752	\$91	\$15,000	\$10,626	\$15,000	\$12,256
Misc. Fees							
(10.95.140.08.5399) Misc Fee-J James Bank Museum	\$27,772	\$0	\$400	\$0	\$0	\$0	\$0
MISC. FEES TOTAL	\$27,772	\$0	\$400	\$0	\$0	\$0	\$0
Other Fees							
(10.95.140.08.5389) Other Fees	\$0	\$5	\$7,503	\$0	\$7,387	\$7,500	\$0
OTHER FEES TOTAL	\$0	\$5	\$7,503	\$0	\$7,387	\$7,500	\$0
Unemployment Claims							
(10.95.140.08.5816) Unemployment Claims	\$0	\$0	\$0	\$7,500	\$0	\$7,500	\$0
UNEMPLOYMENT CLAIMS TOTAL	\$0	\$0	\$0	\$7,500	\$0	\$7,500	\$0
Insurance Deductible Reserve	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
Legal Fees							
(10.95.140.08.5311) Legal Fees	\$0	\$0	\$4,800	\$0	\$0	\$0	\$0
LEGAL FEES TOTAL	\$0	\$0	\$4,800	\$0	\$0	\$0	\$0
Marketing							
(10.95.140.08.5364) Marketing	\$0	\$0	\$0	\$1,500	\$0	\$1,500	\$0
MARKETING TOTAL	\$0	\$0	\$0	\$1,500	\$0	\$1,500	\$0
FEES TOTAL	\$120,031	\$99,278	\$123,360	\$109,000	\$164,191	\$141,500	\$23,993
One-Time Programs	\$0	\$0	\$142,121	\$0	\$0	\$0	\$0
Insurance							
Liability							
(10.95.140.16.5715) Liability	\$11,676	\$13,366	\$36,386	\$0	\$53,472	\$0	\$13,027
(10.95.420.16.5715) LIABILITY	\$0	\$0	\$0	\$1,260	\$1,442	\$3,110	\$721
LIABILITY TOTAL	\$11,676	\$13,366	\$36,386	\$1,260	\$54,915	\$3,110	\$13,748
Property/Im	\$0	\$0	\$0	\$0	\$1,567	\$0	\$0
INSURANCE TOTAL	\$11,676	\$13,366	\$36,386	\$1,260	\$56,482	\$3,110	\$13,748
Printing & Supplies							
Maintenance Materials							
(10.95.140.04.5009) Maintenance Materials	\$1,154	\$3,868	\$4,143	\$0	\$3,879	\$5,000	\$4,390
MAINTENANCE MATERIALS TOTAL	\$1,154	\$3,868	\$4,143	\$0	\$3,879	\$5,000	\$4,390
Miscellaneous Supplies							
(10.95.140.04.5099) Miscellaneous Supplies	\$0	\$480	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS SUPPLIES TOTAL	\$0	\$480	\$0	\$0	\$0	\$0	\$0
PRINTING & SUPPLIES TOTAL	\$1,154	\$4,348	\$4,143	\$0	\$3,879	\$5,000	\$4,390
Maintenance							
(10.95.140.14.5548) PUBLIC ARTS MAINTENANCE	\$0	\$2,450	\$8,100	\$0	\$0	\$0	\$0
Building Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$6,808
Vehicle Maintenance							

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
(10.95.140.14.5541) Vehicle Maintenance	\$0	\$523	\$119	\$0	\$0	\$0	\$0
VEHICLE MAINTENANCE TOTAL	\$0	\$523	\$119	\$0	\$0	\$0	\$0
MAINTENANCE TOTAL	\$0	\$2,973	\$8,219	\$0	\$0	\$0	\$6,808
Non Capital Equipment							
Minor Purchases							
(10.95.140.18.5601) Minor Equipment	\$14	\$0	\$0	\$0	\$0	\$0	\$0
MINOR PURCHASES TOTAL	\$14	\$0	\$0	\$0	\$0	\$0	\$0
NON CAPITAL EQUIPMENT TOTAL	\$14	\$0	\$0	\$0	\$0	\$0	\$0
Utilities							
Mobile Phones							
(10.95.140.12.5453) Mobile Phones	\$1	\$0	\$0	\$0	\$0	\$0	\$0
MOBILE PHONES TOTAL	\$1	\$0	\$0	\$0	\$0	\$0	\$0
UTILITIES TOTAL	\$1	\$0	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$1,143,028	\$158,611	\$471,279	\$528,760	\$444,364	\$224,610	\$86,216
Compensation							
Personnel Salaries							
Regular							
(10.95.140.02.4001) Regular	\$102,338	\$105,901	\$728,000	-\$150,000	\$0	\$0	\$0
(10.95.420.02.4001) REGULAR	\$0	\$13,441	\$35,206	\$74,980	\$79,604	\$80,265	\$17,989
REGULAR TOTAL	\$102,338	\$119,341	\$763,206	-\$75,020	\$79,604	\$80,265	\$17,989
Overtime							
(10.95.140.02.4004) Overtime	\$0	\$25,791	\$0	\$0	\$0	\$0	\$0
(10.95.420.02.4004) OVERTIME	\$0	\$0	\$0	\$0	\$591	\$0	\$576
OVERTIME TOTAL	\$0	\$25,791	\$0	\$0	\$591	\$0	\$576
Health Savings - (HSA)							
(10.95.420.02.4018) HEALTH SAVINGS-(HSA)	\$0	\$218	\$2,030	\$4,440	\$3,240	\$4,080	\$1,620
(10.95.140.02.4018) Health Savings-(Hsa)	\$0	\$396	\$0	\$0	\$0	\$0	\$0
HEALTH SAVINGS - (HSA) TOTAL	\$0	\$614	\$2,030	\$4,440	\$3,240	\$4,080	\$1,620
Opt Out (Health Insurance)							
(10.95.140.02.4015) OPT OUT (HEALTH INS)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OPT OUT (HEALTH INSURANCE) TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$102,338	\$145,747	\$765,237	-\$70,580	\$83,434	\$84,345	\$20,186
Personnel Costs							
Retirement - Lagers							
(10.95.140.02.4102) Retirement - Lagers	\$14,509	\$13,849	\$100,873	\$0	\$0	\$0	\$0
(10.95.420.02.4102) RETIREMENT - LAGERS	\$0	\$894	\$3,944	\$11,811	\$12,048	\$13,220	\$2,952
RETIREMENT - LAGERS TOTAL	\$14,509	\$14,743	\$104,817	\$11,811	\$12,048	\$13,220	\$2,952
Health Insurance							
(10.95.420.02.4105) HEALTH INSURANCE	\$0	\$4,570	\$15,249	\$39,275	\$22,745	\$32,048	\$5,686
(10.95.140.02.4105) Health Insurance	\$4,500	\$0	\$4,982	\$0	\$0	\$0	\$0
HEALTH INSURANCE TOTAL	\$4,500	\$4,570	\$20,231	\$39,275	\$22,745	\$32,048	\$5,686
Employee Assistance Program							
(10.95.140.02.4110) Employee Assistance Program	\$4,441	\$2,220	\$21,150	\$25,000	\$30,241	\$25,000	\$5,400
EMPLOYEE ASSISTANCE PROGRAM TOTAL	\$4,441	\$2,220	\$21,150	\$25,000	\$30,241	\$25,000	\$5,400
Social Security							
(10.95.140.02.4101) Social Security	\$7,829	\$8,101	\$55,692	\$0	\$0	\$0	\$0
(10.95.420.02.4101) SOCIAL SECURITY	\$0	\$1,039	\$2,716	\$6,076	\$6,136	\$6,452	\$1,407
SOCIAL SECURITY TOTAL	\$7,829	\$9,140	\$58,408	\$6,076	\$6,136	\$6,452	\$1,407
Workers Compensation							
(10.95.420.02.4104) WORKERS COMPENSATION	\$0	\$0	\$485	\$2,123	\$1,325	\$3,092	\$871
WORKERS COMPENSATION TOTAL	\$0	\$0	\$485	\$2,123	\$1,325	\$3,092	\$871
Dental Insurance							
(10.95.420.02.4107) DENTAL INSURANCE	\$0	\$151	\$842	\$1,426	\$1,166	\$1,374	\$292
(10.95.140.02.4107) Dental Insurance	\$258	\$0	\$275	\$0	\$0	\$0	\$0
DENTAL INSURANCE TOTAL	\$258	\$151	\$1,118	\$1,426	\$1,166	\$1,374	\$292
Vision Insurance-Vsp							
(10.95.420.02.4112) VISION INSURANCE-VSP	\$0	\$29	\$168	\$364	\$227	\$289	\$57
(10.95.140.02.4112) Vision Insurance-Vsp	\$56	\$21	\$45	\$0	\$0	\$0	\$0

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2023 Actual	2024 Budget	2024 Actual
VISION INSURANCE-VSP TOTAL	\$56	\$50	\$213	\$364	\$227	\$289	\$57
Life Insurance							
(10.95.420.02.4106) LIFE INSURANCE	\$0	\$15	\$53	\$78	\$78	\$81	\$19
LIFE INSURANCE TOTAL	\$0	\$15	\$53	\$78	\$78	\$81	\$19
Disability Insurance							
(10.95.420.02.4116) DISABILITY INSURANCE	\$0	\$19	\$41	\$64	\$64	\$68	\$16
DISABILITY INSURANCE TOTAL	\$0	\$19	\$41	\$64	\$64	\$68	\$16
PERSONNEL COSTS TOTAL	\$31,592	\$30,909	\$206,516	\$86,217	\$74,031	\$81,624	\$16,700
COMPENSATION TOTAL	\$133,930	\$176,656	\$971,753	\$15,637	\$157,465	\$165,969	\$36,886
TOTAL	\$4,387,518	\$2,385,956	\$3,704,161	\$3,118,125	\$6,262,996	\$3,397,544	\$814,480

Parks & Recreation Department

2024 Budget

Parks & Recreation 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:

1. Administration

The Administration Division provides management support to the Parks Division (comprised of Parks and Natural Resources and Capitol Federal 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 Liberty Community Center, Capitol Federal 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 many 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 the field of recreation are essential tasks for this division which offers a wide array of recreational and competitive programming at the Capitol Federal 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 Liberty Community Center hosts the Liberty Silver Center weekdays from 9 a.m. to 2 p.m. 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 Liberty Community Center.

Staffing Levels

The Parks & Recreation Department's proposed staffing levels for FY2024, along with a brief look at historical staffing levels, are as follows:

Parks & Recreation Staffing Levels

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
Number of Budgeted Staff					
Assistant Parks Director	2.00	2.00	2.00	2.00	2.00
Athletic Fields Grounds Keeper	2.00	2.00	2.00	3.00	0.00
Athletic Fields Groundskeeper	0.00	0.00	0.00	0.00	3.00
Building Maintenance Technician	1.00	1.00	1.00	1.00	1.00
Cemetery Sexton	0.00	0.00	0.00	0.00	1.00
Community Engagement Manager	0.00	0.00	1.00	1.00	1.00
Crew Chief – Parks	1.00	1.00	0.00	0.00	0.00
Crew Chief – Sports Complex	1.00	1.00	0.00	0.00	0.00
Crew Manager – Parks	0.00	0.00	1.00	1.00	1.00
Crew Manager – Sports Complex	0.00	0.00	1.00	1.00	1.00
Director - Parks & Recreation	1.00	1.00	1.00	1.00	1.00
Horticulturist	1.00	1.00	1.00	1.00	1.00
Horticulturist Assistant	0.00	1.00	1.00	1.00	0.00
Landscaper	0.00	0.00	0.00	0.00	1.00
Marketing/Special Events Coordinator	1.00	1.00	1.00	1.00	0.00
Mechanic	1.00	1.00	1.00	1.00	1.00
Operations Coordinator	3.00	3.00	3.00	3.00	3.00
Operations Manager - Parks	1.00	1.00	1.00	1.00	1.00
Parks Construction Crew Chief	0.00	0.00	1.00	1.00	1.00
Parks Maintenance Worker I	2.00	3.00	3.00	3.00	3.00
Parks Maintenance Worker II	2.00	1.00	1.00	1.00	1.00
Recreation Coordinator	5.00	5.00	5.00	6.00	6.00
Recreation Manager	4.00	4.00	4.00	4.00	5.00
Special Projects Manager	1.00	1.00	0.00	0.00	0.00
NUMBER OF BUDGETED STAFF	29.00	30.00	31.00	33.00	34.00

Parks Department Goals & Objectives

Below are a list of goals and objectives and their statuses for the Parks Department from 2021 to 2024.

FY2021 Goals and Objectives

1. Create a healthy community

Explanation:

- Lead the City of Liberty's employee wellness programs; support LCHAT (Liberty Community Health Action Team) and the City of Liberty Employee Wellness Program with staff time.

Status:

- Employee wellness program growth from less than 8% participation in 2017 to over 36% in 2021.
- Awarded RSVP grant for \$75,000; program kicked off April 1.

2. Enhance Liberty Community Center facilities and services

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

Status: Ongoing

3. Rejuvenate existing parks and amenities

Explanation: Responding to citizen input the following projects will be funded through the 2018 Use Tax passage.

Status: Ongoing

4. Create destination parks with innovative and inclusive amenities

Explanation:

- Complete the work established by the City Park working group in 2019 including an inclusive playground, sprayground, restrooms, and shelter.
 - **Status:** Project completed November 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.
 - **Status:** Facility completed in 2021

5. Develop a strategy for succession planning for the administration level positions.

Explanation: 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.

Status: Deferred to 2022

6. Increase capacity for programs and services

Explanation: Complete the Indoor Sports Feasibility Study.

Status: Study completed and presented to Council in 2021

7. Enhance funding

Explanation:

- Enhance the Liberty Parks and Recreation Department’s funding mechanisms beyond the programs, services, memberships, and rentals.

Status:

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

FY2022 Goals and Objectives

1. Enhance Community Center Facilities

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

Status: Ongoing

2. Rejuvenate existing parks and amenities

Explanation: 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.

Status: Ongoing

3. Create Destination Parks with innovative and inclusive opportunities

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

Status: Project completed as planned. This project is scheduled to go before Park Board in January 2023 and Council in February 2023 for review and approval.

4. Market Liberty Parks and Recreation

Explanation: Community Engagement: goals include staff participation in community groups, utilization of social media, monthly destination connection, semi-monthly citizen email updates, weekly council and press updates, and free community wide special events.

Status: All goals listed in explanation completed.

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

Explanation: Continue trail maintenance and overlay projects. The Place Liberte’ trail is scheduled for maintenance and budgeted for \$30,000.

Status: Postponed trail maintenance to 2023.

6. Create a healthy community

Explanation: Lead the City of Liberty’s employee wellness programs; support LCHAT (Liberty Community Health Action Team) and the City of Liberty Employee Wellness Program with staff time.

Status: Ongoing

7. Increase capacity for programs and services

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

Status: Upon completion of the Parks and Open Space Master Plan and review and approval by Park Board and Council, staff will continue conversations with Council for additional ways to improve capacity for programs and services.

8. Green initiatives

Explanation: Conserve Trees, Forested Areas, and Other Natural Habitats/Green Initiatives

Status: Ongoing

9. Enhance funding

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

Status: The Parks Dept. continues successful relationship with independent contractor to increase sponsorship opportunities. In 2022, the department successfully received \$388,417.09 in grant funding.

10. Develop a strategy for succession planning for the administration level positions.

Explanation: 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.

Status: Ongoing

FY2023 Goals and Objectives

1. Enhance Community Center Facilities

- **Explanation:** Replace 10 of the 60" round tables for meeting room (\$2,500 from LCC budget; \$2,500 from Silver Center budget)
 - **Status:** Completed
- **Explanation:** Replace hot tub swim lift (\$15,000)
 - **Status:** Completed
- **Explanation:** Replace/add outdoor pool patio furniture (\$5,500)
 - **Status:** Completed
- **Explanation:** Repairs to sauna structure (\$4,000)
 - **Status:** Moved to 2024
- **Explanation:** Replace toilet compartment replacements to match showers in men's and women's locker room (\$5,000)
 - **Status:** Moved to 2024
- **Explanation:** EFIS sealing and brick tuck pointing of LCC exterior (\$303,000)
 - **Status:** Completed
- **Explanation:** Replace Natatorium HVAC unit (\$332,000)
 - **Status:** Completed

2. Rejuvenate existing parks and amenities

- **Explanation:** Rehab Sports Complex concessions and restrooms utilizing remaining bond funds (\$32,605)
 - **Status:** Completed
- **Explanation:** Rehab Sports Complex baseball/softball walkway utilizing remaining bond funds (\$31,295)
 - **Status:** Completed
- **Explanation:** Installation of Field 9 scoreboard utilizing remaining bond funds (\$13,959)
 - **Status:** Completed
- **Explanation:** Add batting cages at the Sports Complex utilizing remaining bond funds (cost TBD)
 - **Status:** Completed
- **Explanation:** Purchase 2 Zero Turn Mowers (\$28,000)
 - **Status:** Completed
- **Explanation:** Purchase a Batwing Mower (\$20,000)
 - **Status:** Completed
- **Explanation:** Purchase a John Deere Gator (\$10,000)
 - **Status:** Completed
- **Explanation:** Purchase a New Holland Tractor (\$48,250)
 - **Status:** Completed
- **Explanation:** Add four new pickleball courts (\$200,000)
 - **Status:** Completed
- **Explanation:** Replace existing BP#1 Playground and surfacing (\$80,000)
 - **Status:** Completed
- **Explanation:** Replace Clay Ridge Playground (\$80,000)
 - **Status:** Completed

3. Create Destination Parks with innovative and inclusive opportunities

- Explanation:** Review, accept, and begin implementation of the results of the 2022 Parks and Open Space Master Plan for the future expansion of the Park System.
- Status:** Ongoing

4. Market Liberty Parks and Recreation

Explanation: Community Engagement to include:

- 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.
- Free Community wide Special Events.

Status: Ongoing

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

Explanation: Continue trail maintenance and overlay projects.

Projects for 2023 include:

- Resurface Place Liberte' Trail (\$25,000)
 - **Status:** Completed
- Resurface Cates Creek Trail (\$60,000)
 - **Status:** Completed
- Homestead Bridge (\$60,000)
 - **Status:** Moved to 2024

6. Create a healthy community

Explanation: The Parks and Recreation department's Health and Wellness Team continues to lead the community with a variety of Health and Wellness programs including the following:

- The Parks and Recreation Department budget continues to support LCHAT (Liberty Community Health Action Team) (\$5,000)
- 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 received per year for three years starting April 2021).
- Took over the Ruth Moore Park community gardens. LPR was awarded a Sprout Grant from Kansas City Community Gardens. This grant allowed staff to double the size of the current garden and add to the Giving Grove. Staff built new beds, conducted a general clean-up and prepared the garden for winter.
- Participated in the Liberty Farmers' Market by providing wellness weekends the first Saturday of the month, May through October. LCHAT provided \$5 gift cards to the first 100 shoppers at each wellness weekend for a total of \$5,000.

Status: Ongoing

7. Increase capacity for programs and services

Explanation: Actively review funding mechanisms with Council to expand programs, services, and facilities within the park system. Upon completion of the Parks and Open Space Master Plan and review and approval by Park Board and Council, staff will continue conversations with Council for additional capacity for programs and services.

Status: Ongoing

8. Green initiatives

- **Explanation:** Installation of solar panels (\$0) – continue to research new vendors to complete Phase II of this project
 - **Status:** Moved to 2024.
- **Explanation:** Continue grant applications for green initiatives.
 - **Status:** Ongoing grant research

9. Enhance funding

Explanation: Objectives include sponsorships and grants to enhance funding mechanisms beyond the programs, services, memberships, and rentals.

Status: Ongoing research and recruitment of sponsorships and grants

FY2024 Goals and Objectives

1. Enhance Community Center Facilities

Explanation: Projects and equipment replacement scheduled for completion in 2024 include:

- Replace 300 meeting room chairs
- Replace 48 meeting room tables
- Sauna updates
- Repair concrete around HVAC vents in Natatorium
- Toilet compartment replacement in locker rooms and upper restrooms
- Facility roofing repairs and warranty extension
- Security upgrades including badge entry to the main entry doors and back office area
- Fitness equipment replacement
- Paint the indoor walls of the Natatorium
- Replace the Community Center concrete entry
- Work with SFS Architects on major facility upgrades with costs for potential April 2024 ballot

2. Rejuvenate existing parks and amenities

Explanation: Each year during the budget process, staff conducts a review of park facilities and amenities to identify areas needing attention and continue to look for ways to make current parks and amenities more inclusive.

- Continue to review and implement the 2023 Parks Master Plan.
- Upgrade Sports Complex concessions equipment
- Upgrade the Ruth Moore Park shelter
- Replace the Westboro Canterbury Restroom
- Purchase Zero Turn Mower for Sports Complex
- Add Pour in Place surface to smaller kids' playground at Westboro Canterbury
- Replace Stocksdale Playground and Surface
- Begin adding bike racks within the Parks
- Updating and Adding Trail maps and kiosks in Parks
- Add Pour in Place surface to the Sports Complex (4plex) playground
- Complete the Sports Complex batting cages

3. Create Destination Parks with innovative and inclusive opportunities

Explanation:

- Review, accept, and begin implementation of the results of the 2022 Parks and Open Space Master Plan for the future expansion of the Park System.
- Work with SFS Architects on a new Community Center/Fieldhouse, LCC upgrades and various Park projects for the April 2024 ballot.

4. Market Liberty Parks and Recreation

Explanation: Community Engagement

- Staff participation in community groups.
- Utilization of social media for the City of Liberty and Capitol Federal Sports Complex
- Monthly Destination Connection with events, photos and occasional video
- Semi-monthly City of Liberty citizen email updates.
- Weekly Council and press updates.
- Free Communitywide Special Events.
- Events and LPR Updates in the City of Liberty Utility Bill
- Handouts and posters at the Community Center
- Digital signs in the Community Center Lobby
- Articles for various Parks and Rec publications
- Signage throughout Parks and Facilities.

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

Explanation: Continue trail maintenance and overlay projects. Projects for 2024 include:

- Resurface Clay Meadows Trail
- Update Stocksdale Pump Track
- Replace the Wilshire Park Bridge
- Add a small trail connection at City Park
- Homestead Bridge installation

6. Create a healthy community

Explanation: The Parks and Recreation department's Health and Wellness Team continues to lead the community with a variety of Health and Wellness programs including the following:

- Work with Clay Co Health Dept. on the sustainability of LCHAT (Liberty Community Health Action Team)
- Facilitate the City of Liberty Employee Wellness Program with staff time.
- Apply for and receive the 2024 AmeriCorps RSVP grant (funds used to encourage volunteerism in our 50+ population) \$75,000 received per year for three years - started April 2021.
- Assume responsibility of the Ruth Moore Park community gardens. LPR was awarded a Sprout Grant from Kansas City Community Gardens. This grant allows staff to double the size of the current garden and add to the Giving Grove.
- Participate in the Liberty Farmers' Market by providing wellness weekends the first Saturday of the month, May through October.

7. Increase capacity for programs and services

Explanation: Actively review funding mechanisms with the City Council to expand programs, services, and facilities within the park system. Upon completion of the Parks and Open Space Master Plan and review and approval by Park Board and Council, staff will continue conversations with Council for additional capacity for programs and services.

8. Green initiatives

Explanation: 2024 Objectives:

- Research new vendors to complete Phase II of the Solar project.
- Research grant opportunities and apply for green initiatives.
- Enhanced funding for community Tree Planting and Tree Care.

9. Enhance funding

Explanation: Objectives include sponsorships and grants to enhance funding mechanisms beyond the programs, services, memberships, and rentals.

- Actively pursue sponsorships
- Actively pursue grant opportunities
- Work with SFS Architects on a new Community Center/Fieldhouse, upgrades to the LCC, and various Park projects for the April 2024 ballot. This would allow for substantial increases in program space.

2024 Revenues & Expenses - Parks & Recreation

Park Admin Expenses - 2020 Budget to 2024 Actual

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget
Compensation						
Personnel Salaries						
Regular						
(60.60.415.02.4001) Regular	\$245,133	\$228,654	\$271,368	\$263,624	\$57,571	\$294,894
REGULAR TOTAL	\$245,133	\$228,654	\$271,368	\$263,624	\$57,571	\$294,894
Health Savings - (HSA)						
(60.60.415.02.4018) Health Savings-(Hsa)	\$5,072	\$4,300	\$4,489	\$4,780	\$2,100	\$4,560
HEALTH SAVINGS - (HSA) TOTAL	\$5,072	\$4,300	\$4,489	\$4,780	\$2,100	\$4,560
Opt Out (Health Insurance)						
(60.60.415.02.4015) Opt Out (Health Ins)	\$1,979	\$4,349	\$2,095	\$2,095	\$524	\$2,095
OPT OUT (HEALTH INSURANCE) TOTAL	\$1,979	\$4,349	\$2,095	\$2,095	\$524	\$2,095
Part-Time						
(60.60.415.02.4002) Part-Time	\$5,863	\$0	\$0	\$0	\$0	\$0
PART-TIME TOTAL	\$5,863	\$0	\$0	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$258,047	\$237,302	\$277,952	\$270,499	\$60,195	\$301,549
Personnel Costs						
Health Insurance						
(60.60.415.02.4105) Health Insurance	\$38,175	\$29,528	\$46,981	\$62,303	\$15,156	\$68,700
HEALTH INSURANCE TOTAL	\$38,175	\$29,528	\$46,981	\$62,303	\$15,156	\$68,700
Retirement - Lagers						
(60.60.415.02.4102) Retirement - Lagers	\$25,786	\$25,026	\$27,368	\$39,138	\$9,228	\$47,946
RETIREMENT - LAGERS TOTAL	\$25,786	\$25,026	\$27,368	\$39,138	\$9,228	\$47,946
Social Security						
(60.60.415.02.4101) Social Security	\$18,733	\$17,372	\$20,019	\$19,474	\$4,242	\$23,069
SOCIAL SECURITY TOTAL	\$18,733	\$17,372	\$20,019	\$19,474	\$4,242	\$23,069
Workers Compensation						
(60.60.415.02.4104) Workers Compensation	\$5,836	\$5,441	\$6,286	\$5,332	\$805	\$2,858
WORKERS COMPENSATION TOTAL	\$5,836	\$5,441	\$6,286	\$5,332	\$805	\$2,858
Dental Insurance						
(60.60.415.02.4107) Dental Insurance	\$1,766	\$1,692	\$1,727	\$1,912	\$461	\$2,089
DENTAL INSURANCE TOTAL	\$1,766	\$1,692	\$1,727	\$1,912	\$461	\$2,089
Vision Insurance-Vsp						
(60.60.415.02.4112) Vision Insurance-Vsp	\$353	\$267	\$471	\$635	\$160	\$704
VISION INSURANCE-VSP TOTAL	\$353	\$267	\$471	\$635	\$160	\$704

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget
Life Insurance						
(60.60.415.02.4106) Life Insurance	\$59	\$64	\$75	\$94	\$22	\$101
LIFE INSURANCE TOTAL	\$59	\$64	\$75	\$94	\$22	\$101
Disability Insurance						
(60.60.415.02.4116) Disability Insurance	\$63	\$97	\$61	\$64	\$18	\$78
DISABILITY INSURANCE TOTAL	\$63	\$97	\$61	\$64	\$18	\$78
PERSONNEL COSTS TOTAL	\$90,771	\$79,488	\$102,987	\$128,953	\$30,092	\$145,545
COMPENSATION TOTAL	\$348,818	\$316,790	\$380,940	\$399,452	\$90,287	\$447,094
Operating Expenses						
Fees						
Misc. Fees						
(60.60.415.08.5399) Miscellaneous Fees	\$20,742	\$22,497	\$23,055	\$41,669	\$27,509	\$40,000
MISC. FEES TOTAL	\$20,742	\$22,497	\$23,055	\$41,669	\$27,509	\$40,000
Contract Labor						
(60.60.415.08.5397) Contract Labor	\$12,362	\$8,779	\$8,662	\$8,153	\$3,445	\$7,375
CONTRACT LABOR TOTAL	\$12,362	\$8,779	\$8,662	\$8,153	\$3,445	\$7,375
Summer Band Programs						
(60.60.415.08.8811) Summer Band Program	\$0	\$3,000	\$2,992	\$0	\$0	\$3,000
SUMMER BAND PROGRAMS TOTAL	\$0	\$3,000	\$2,992	\$0	\$0	\$3,000
Legal Fees						
(60.60.415.08.5311) LEGAL FEES	\$1,807	\$1,240	\$1,369	\$2,553	\$241	\$500
LEGAL FEES TOTAL	\$1,807	\$1,240	\$1,369	\$2,553	\$241	\$500
Advertising						
(60.60.415.08.5371) Advertising	\$249	\$125	\$0	\$0	\$0	\$0
ADVERTISING TOTAL	\$249	\$125	\$0	\$0	\$0	\$0
FEES TOTAL	\$35,160	\$35,640	\$36,079	\$52,375	\$31,194	\$50,875
Printing & Supplies						
Recreation Supplies						
(60.60.415.04.5004) Recreation Supplies	\$4,139	\$9,395	\$14,520	\$18,534	\$4,744	\$9,000
RECREATION SUPPLIES TOTAL	\$4,139	\$9,395	\$14,520	\$18,534	\$4,744	\$9,000
Outside Printing						
(60.60.415.04.5120) Outside Printing	\$794	\$618	\$2,122	\$3,471	\$603	\$3,000
OUTSIDE PRINTING TOTAL	\$794	\$618	\$2,122	\$3,471	\$603	\$3,000
General Supplies						
(60.60.415.04.5001) General Supplies	\$250	\$776	\$975	\$3,005	\$131	\$2,500
GENERAL SUPPLIES TOTAL	\$250	\$776	\$975	\$3,005	\$131	\$2,500
Maintenance Materials						
(60.60.415.04.5009) Maintenance Materials	\$0	\$71	\$0	\$0	\$0	\$0
MAINTENANCE MATERIALS TOTAL	\$0	\$71	\$0	\$0	\$0	\$0
Equipment						
(60.60.415.04.5017) Equipment	\$48	\$0	\$0	\$0	\$0	\$0
EQUIPMENT TOTAL	\$48	\$0	\$0	\$0	\$0	\$0
PRINTING & SUPPLIES TOTAL	\$5,232	\$10,859	\$17,617	\$25,010	\$5,478	\$14,500
Other Expenses						
CHARITABLE FUND EXPENSES						
(60.60.415.38.5802) CHARITABLE FUND EXPENSES	\$1,055	\$6,544	\$5,906	\$8,626	\$2,344	\$5,000
CHARITABLE FUND EXPENSES TOTAL	\$1,055	\$6,544	\$5,906	\$8,626	\$2,344	\$5,000
Miscellaneous Expenses						
(60.60.415.38.5989) Other	\$15,356	\$0	\$85	\$55	\$0	\$5,000
MISCELLANEOUS EXPENSES TOTAL	\$15,356	\$0	\$85	\$55	\$0	\$5,000
Membership Dues						
(60.60.415.38.5811) Membership Dues	\$2,725	\$2,915	\$2,980	\$1,624	\$1,675	\$3,500
MEMBERSHIP DUES TOTAL	\$2,725	\$2,915	\$2,980	\$1,624	\$1,675	\$3,500
Meeting Expense						
(60.60.415.38.5803) Meeting Expense	\$167	\$613	\$1,779	\$648	\$127	\$500
MEETING EXPENSE TOTAL	\$167	\$613	\$1,779	\$648	\$127	\$500
Clothing Expenses						
(60.60.415.38.5812) Clothing Expenses	\$0	\$867	\$533	\$754	\$473	\$600
CLOTHING EXPENSES TOTAL	\$0	\$867	\$533	\$754	\$473	\$600
Postage						
(60.60.415.38.5808) Postage	\$80	\$257	\$185	\$308	\$97	\$500

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget
POSTAGE TOTAL	\$80	\$257	\$185	\$308	\$97	\$500
OTHER EXPENSES TOTAL	\$19,383	\$11,196	\$11,468	\$12,014	\$4,716	\$15,100
Insurance						
Liability						
(60.60.415.16.5715) Liability	\$8,568	\$7,169	\$17,988	\$4,966	\$1,047	\$4,520
LIABILITY TOTAL	\$8,568	\$7,169	\$17,988	\$4,966	\$1,047	\$4,520
INSURANCE TOTAL	\$8,568	\$7,169	\$17,988	\$4,966	\$1,047	\$4,520
Travel & Training						
Training Travel						
(60.60.415.06.5210) Training Travel	\$1,126	\$519	\$1,570	\$4,792	\$299	\$2,000
TRAINING TRAVEL TOTAL	\$1,126	\$519	\$1,570	\$4,792	\$299	\$2,000
Registration Fees						
(60.60.415.06.5251) Registration Fees	\$961	\$1,081	\$360	\$3,813	\$465	\$2,000
REGISTRATION FEES TOTAL	\$961	\$1,081	\$360	\$3,813	\$465	\$2,000
Lodging & Meals						
(60.60.415.06.5253) Lodging & Meals	\$617	\$0	\$410	\$1,709	\$863	\$2,000
LODGING & MEALS TOTAL	\$617	\$0	\$410	\$1,709	\$863	\$2,000
Other Training						
(60.60.415.06.5259) Other Training	\$75	\$1,017	\$721	\$1,023	\$592	\$1,500
OTHER TRAINING TOTAL	\$75	\$1,017	\$721	\$1,023	\$592	\$1,500
TRAVEL & TRAINING TOTAL	\$2,779	\$2,617	\$3,061	\$11,337	\$2,219	\$7,500
Non Capital Equipment						
Minor Purchases						
(60.60.415.18.5601) Minor Equipment	\$423	\$2,924	\$6,446	\$4,350	\$0	\$5,000
MINOR PURCHASES TOTAL	\$423	\$2,924	\$6,446	\$4,350	\$0	\$5,000
Equipment Rental	\$0	\$0	\$0	\$539	\$0	\$0
NON CAPITAL EQUIPMENT TOTAL	\$423	\$2,924	\$6,446	\$4,889	\$0	\$5,000
Maintenance						
Office Equipment Maintenance						
(60.60.415.14.5551) Office Equipment Maintenance	\$1,914	\$1,944	\$6,008	\$2,825	\$950	\$3,000
OFFICE EQUIPMENT MAINTENANCE TOTAL	\$1,914	\$1,944	\$6,008	\$2,825	\$950	\$3,000
MAINTENANCE TOTAL	\$1,914	\$1,944	\$6,008	\$2,825	\$950	\$3,000
Utilities						
Mobile Phones						
(60.60.415.12.5453) Mobile Phones	\$2,266	\$2,038	\$2,180	\$3,216	\$537	\$3,300
MOBILE PHONES TOTAL	\$2,266	\$2,038	\$2,180	\$3,216	\$537	\$3,300
UTILITIES TOTAL	\$2,266	\$2,038	\$2,180	\$3,216	\$537	\$3,300
OPERATING EXPENSES TOTAL	\$75,725	\$74,386	\$100,847	\$116,633	\$46,142	\$103,795
Transfers						
Interfund Transfers						
General Fund						
(60.60.415.42.5990) General Fund	\$49,000	\$49,000	\$49,000	\$49,000	\$12,280	\$49,000
GENERAL FUND TOTAL	\$49,000	\$49,000	\$49,000	\$49,000	\$12,280	\$49,000
INTERFUND TRANSFERS TOTAL	\$49,000	\$49,000	\$49,000	\$49,000	\$12,280	\$49,000
TRANSFERS TOTAL	\$49,000	\$49,000	\$49,000	\$49,000	\$12,280	\$49,000
Capital Projects						
Capital Outlays						
Capital Equipment						
(60.60.415.36.7201) EQUIPMENT-CHARITABLE FUND	\$0	\$0	\$66,115	\$75,932	\$0	\$75,000
CAPITAL EQUIPMENT TOTAL	\$0	\$0	\$66,115	\$75,932	\$0	\$75,000
CAPITAL OUTLAYS TOTAL	\$0	\$0	\$66,115	\$75,932	\$0	\$75,000
CAPITAL PROJECTS TOTAL	\$0	\$0	\$66,115	\$75,932	\$0	\$75,000
TOTAL	\$473,542	\$440,176	\$596,901	\$641,017	\$148,709	\$674,889

Frank Hughes Library Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget
Operating Expenses						
Insurance						
Property/lm						
(60.60.418.16.5711) Property/lm	\$964	\$1,092	\$1,088	\$1,352	\$402	\$1,741

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget
PROPERTY/IM TOTAL	\$964	\$1,092	\$1,088	\$1,352	\$402	\$1,741
INSURANCE TOTAL	\$964	\$1,092	\$1,088	\$1,352	\$402	\$1,741
Maintenance						
Building Maintenance						
(60.60.418.14.5571) Building Maintenance	\$0	\$54	\$461	\$297	\$0	\$1,166
BUILDING MAINTENANCE TOTAL	\$0	\$54	\$461	\$297	\$0	\$1,166
MAINTENANCE TOTAL	\$0	\$54	\$461	\$297	\$0	\$1,166
OPERATING EXPENSES TOTAL	\$964	\$1,146	\$1,548	\$1,649	\$402	\$2,907
TOTAL	\$964	\$1,146	\$1,548	\$1,649	\$402	\$2,907

Parks Maintenance Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget
Compensation						
Personnel Salaries						
Regular						
(60.60.420.02.4001) Regular	\$342,290	\$355,342	\$416,399	\$457,102	\$98,714	\$527,083
REGULAR TOTAL	\$342,290	\$355,342	\$416,399	\$457,102	\$98,714	\$527,083
Health Savings - (HSA)						
(60.60.420.02.4018) Health Savings-(Hsa)	\$12,379	\$12,431	\$18,113	\$18,800	\$8,460	\$19,440
HEALTH SAVINGS - (HSA) TOTAL	\$12,379	\$12,431	\$18,113	\$18,800	\$8,460	\$19,440
Part-Time						
(60.60.420.02.4002) Part-Time	\$14,762	\$5,153	\$6,823	\$15,377	\$0	\$12,000
PART-TIME TOTAL	\$14,762	\$5,153	\$6,823	\$15,377	\$0	\$12,000
Opt Out (Health Insurance)						
(60.60.420.02.4015) Opt Out (Health Ins)	\$3,880	\$1,601	\$698	\$698	\$175	\$698
OPT OUT (HEALTH INSURANCE) TOTAL	\$3,880	\$1,601	\$698	\$698	\$175	\$698
Overtime						
(60.60.420.02.4004) Overtime	\$57	\$159	\$45	\$0	\$260	\$1,000
OVERTIME TOTAL	\$57	\$159	\$45	\$0	\$260	\$1,000
PERSONNEL SALARIES TOTAL	\$373,367	\$374,685	\$442,078	\$491,978	\$107,608	\$560,221
Personnel Costs						
Health Insurance						
(60.60.420.02.4105) Health Insurance	\$91,639	\$104,722	\$144,197	\$156,526	\$38,726	\$184,959
HEALTH INSURANCE TOTAL	\$91,639	\$104,722	\$144,197	\$156,526	\$38,726	\$184,959
Retirement - Lagers						
(60.60.420.02.4102) Retirement - Lagers	\$34,710	\$34,003	\$42,344	\$63,885	\$14,449	\$87,167
RETIREMENT - LAGERS TOTAL	\$34,710	\$34,003	\$42,344	\$63,885	\$14,449	\$87,167
Social Security						
(60.60.420.02.4101) Social Security	\$26,346	\$27,054	\$31,698	\$34,844	\$7,307	\$42,857
SOCIAL SECURITY TOTAL	\$26,346	\$27,054	\$31,698	\$34,844	\$7,307	\$42,857
Workers Compensation						
(60.60.420.02.4104) Workers Compensation	\$21,007	\$20,294	\$21,555	\$22,183	\$5,637	\$20,020
WORKERS COMPENSATION TOTAL	\$21,007	\$20,294	\$21,555	\$22,183	\$5,637	\$20,020
Dental Insurance						
(60.60.420.02.4107) Dental Insurance	\$4,008	\$3,758	\$4,745	\$4,761	\$1,095	\$5,743
DENTAL INSURANCE TOTAL	\$4,008	\$3,758	\$4,745	\$4,761	\$1,095	\$5,743
Vision Insurance-Vsp						
(60.60.420.02.4112) Vision Insurance-Vsp	\$1,063	\$930	\$1,290	\$1,355	\$350	\$1,622
VISION INSURANCE-VSP TOTAL	\$1,063	\$930	\$1,290	\$1,355	\$350	\$1,622
Disability Insurance						
(60.60.420.02.4116) Disability Insurance	\$246	\$224	\$308	\$201	\$42	\$253
DISABILITY INSURANCE TOTAL	\$246	\$224	\$308	\$201	\$42	\$253
Life Insurance						
(60.60.420.02.4106) Life Insurance	\$130	\$148	\$239	\$238	\$61	\$281
LIFE INSURANCE TOTAL	\$130	\$148	\$239	\$238	\$61	\$281
PERSONNEL COSTS TOTAL	\$179,149	\$191,133	\$246,377	\$283,992	\$67,667	\$342,902
COMPENSATION TOTAL	\$552,516	\$565,818	\$688,454	\$775,969	\$175,275	\$903,123
Operating Expenses						
Maintenance						
Playground/Sprayground Maint						
(60.60.420.14.5582) Playground/Sprayground Maint	\$538	\$3,520	\$972	\$201,781	\$2,558	\$200,000
PLAYGROUND/SPRAYGROUND MAINT TOTAL	\$538	\$3,520	\$972	\$201,781	\$2,558	\$200,000
Trails Maintenance						
(60.60.420.14.5578) Trails Maintenance	\$729	\$0	\$0	\$68,650	\$97,009	\$100,000
TRAILS MAINTENANCE TOTAL	\$729	\$0	\$0	\$68,650	\$97,009	\$100,000
Vehicle Fuel						
(60.60.420.14.5521) Vehicle Fuel	\$11,443	\$15,979	\$22,355	\$19,836	\$2,343	\$16,000
VEHICLE FUEL TOTAL	\$11,443	\$15,979	\$22,355	\$19,836	\$2,343	\$16,000
Misc Equipment Maint						
(60.60.420.14.5559) Misc Equipment Maint	\$15,288	\$13,683	\$8,322	\$21,102	\$4,595	\$15,000
MISC EQUIPMENT MAINT TOTAL	\$15,288	\$13,683	\$8,322	\$21,102	\$4,595	\$15,000

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget
Diesel Fuel						
(60.60.420.14.5522) Diesel Fuel	\$3,852	\$11,309	\$11,691	\$13,435	\$1,741	\$14,000
DIESEL FUEL TOTAL	\$3,852	\$11,309	\$11,691	\$13,435	\$1,741	\$14,000
Building Maintenance						
(60.60.420.14.5571) Building Maintenance	\$4,819	\$12,122	\$3,022	\$9,004	\$1,392	\$10,000
BUILDING MAINTENANCE TOTAL	\$4,819	\$12,122	\$3,022	\$9,004	\$1,392	\$10,000
Vehicle Maintenance						
(60.60.420.14.5541) Vehicle Maintenance	\$6,682	\$9,272	\$6,143	\$6,634	\$1,386	\$8,000
VEHICLE MAINTENANCE TOTAL	\$6,682	\$9,272	\$6,143	\$6,634	\$1,386	\$8,000
Tree Maintenance						
(60.60.420.14.5574) Tree Maintenance	\$6,239	\$10,750	\$4,850	\$6,174	\$0	\$10,000
TREE MAINTENANCE TOTAL	\$6,239	\$10,750	\$4,850	\$6,174	\$0	\$10,000
Grounds Maintenance						
(60.60.420.14.5575) Grounds Maintenance	\$1,731	\$3,051	\$7,475	\$2,314	\$223	\$3,000
GROUNDS MAINTENANCE TOTAL	\$1,731	\$3,051	\$7,475	\$2,314	\$223	\$3,000
Landscaping						
(60.60.420.14.5583) Landscaping	\$259	\$176	\$145	\$2,444	\$0	\$2,000
LANDSCAPING TOTAL	\$259	\$176	\$145	\$2,444	\$0	\$2,000
MAINTENANCE TOTAL	\$51,580	\$79,862	\$64,975	\$351,374	\$111,247	\$378,000
Insurance						
Liability						
(60.60.420.16.5715) Liability	\$18,946	\$15,646	\$13,714	\$15,947	\$3,966	\$17,140
LIABILITY TOTAL	\$18,946	\$15,646	\$13,714	\$15,947	\$3,966	\$17,140
Property/Im						
(60.60.420.16.5711) Property/Im/Dp	\$4,528	\$7,136	\$10,399	\$11,543	\$2,864	\$12,369
PROPERTY/IM TOTAL	\$4,528	\$7,136	\$10,399	\$11,543	\$2,864	\$12,369
INSURANCE TOTAL	\$23,474	\$22,782	\$24,114	\$27,491	\$6,830	\$29,509
Utilities						
Electric						
(60.60.420.12.5401) Electric	\$14,023	\$12,512	\$17,145	\$14,671	\$2,376	\$12,500
ELECTRIC TOTAL	\$14,023	\$12,512	\$17,145	\$14,671	\$2,376	\$12,500
Natural Gas						
(60.60.420.12.5421) Natural Gas	\$1,490	\$2,189	\$2,594	\$4,059	\$2,232	\$6,000
NATURAL GAS TOTAL	\$1,490	\$2,189	\$2,594	\$4,059	\$2,232	\$6,000
Mobile Phones						
(60.60.420.12.5453) Mobile Phones	\$1,272	\$1,585	\$1,835	\$1,901	\$182	\$1,200
MOBILE PHONES TOTAL	\$1,272	\$1,585	\$1,835	\$1,901	\$182	\$1,200
UTILITIES TOTAL	\$16,785	\$16,286	\$21,575	\$20,631	\$4,790	\$19,700
Printing & Supplies						
Maintenance Materials						
(60.60.420.04.5009) Maintenance Materials	\$9,519	\$7,957	\$5,246	\$6,412	\$4,333	\$10,000
MAINTENANCE MATERIALS TOTAL	\$9,519	\$7,957	\$5,246	\$6,412	\$4,333	\$10,000
Small Tools						
(60.60.420.04.5018) Small Tools	\$4,688	\$3,122	\$4,091	\$4,497	\$919	\$7,500
SMALL TOOLS TOTAL	\$4,688	\$3,122	\$4,091	\$4,497	\$919	\$7,500
General Supplies						
(60.60.420.04.5001) General Supplies	\$93	\$1,197	\$377	\$4,358	\$263	\$500
GENERAL SUPPLIES TOTAL	\$93	\$1,197	\$377	\$4,358	\$263	\$500
Recreation Supplies						
(60.60.420.04.5004) Recreation Supplies	\$0	\$150	\$65	\$697	\$0	\$1,200
RECREATION SUPPLIES TOTAL	\$0	\$150	\$65	\$697	\$0	\$1,200
Chemicals						
(60.60.420.04.5010) Chemicals	\$35	\$275	\$164	\$217	\$44	\$1,000
CHEMICALS TOTAL	\$35	\$275	\$164	\$217	\$44	\$1,000
Miscellaneous Supplies	\$0	\$0	\$34	\$0	\$0	\$0
Medical Supplies						
(60.60.420.04.5003) Medical Supplies	\$0	\$16	\$0	\$0	\$0	\$0
MEDICAL SUPPLIES TOTAL	\$0	\$16	\$0	\$0	\$0	\$0
PRINTING & SUPPLIES TOTAL	\$14,335	\$12,716	\$9,977	\$16,181	\$5,559	\$20,200
Other Expenses						
Clothing Expenses						
(60.60.420.38.5812) Clothing Expenses	\$2,572	\$4,784	\$3,609	\$4,863	\$2,574	\$6,000

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget
CLOTHING EXPENSES TOTAL	\$2,572	\$4,784	\$3,609	\$4,863	\$2,574	\$6,000
Meeting Expense						
(60.60.420.38.5803) Meeting Expense	\$390	\$28	\$0	\$0	\$0	\$0
MEETING EXPENSE TOTAL	\$390	\$28	\$0	\$0	\$0	\$0
Miscellaneous Expenses						
(60.60.420.38.5989) Other	\$0	\$91	\$36	\$0	\$0	\$0
MISCELLANEOUS EXPENSES TOTAL	\$0	\$91	\$36	\$0	\$0	\$0
OTHER EXPENSES TOTAL	\$2,962	\$4,902	\$3,645	\$4,863	\$2,574	\$6,000
Non Capital Equipment						
Equipment Rental						
(60.60.420.18.5611) Rental	\$2,992	\$2,873	\$2,700	\$3,054	\$675	\$4,000
EQUIPMENT RENTAL TOTAL	\$2,992	\$2,873	\$2,700	\$3,054	\$675	\$4,000
Minor Purchases						
(60.60.420.18.5601) Minor Equipment	\$0	\$607	\$0	\$0	\$0	\$0
MINOR PURCHASES TOTAL	\$0	\$607	\$0	\$0	\$0	\$0
NON CAPITAL EQUIPMENT TOTAL	\$2,992	\$3,480	\$2,700	\$3,054	\$675	\$4,000
Travel & Training						
Registration Fees						
(60.60.420.06.5251) Registration Fees	\$558	\$744	\$440	\$1,201	-\$70	\$500
REGISTRATION FEES TOTAL	\$558	\$744	\$440	\$1,201	-\$70	\$500
Training Travel						
(60.60.420.06.5210) Training Travel	\$99	\$145	\$386	\$1,255	\$571	\$350
TRAINING TRAVEL TOTAL	\$99	\$145	\$386	\$1,255	\$571	\$350
Other Training						
(60.60.420.06.5259) Training Costs	\$0	\$0	\$0	\$0	\$185	\$0
OTHER TRAINING TOTAL	\$0	\$0	\$0	\$0	\$185	\$0
TRAVEL & TRAINING TOTAL	\$657	\$889	\$826	\$2,456	\$686	\$850
Fees						
Misc. Fees						
(60.60.420.08.5399) Miscellaneous Fees	\$1,385	\$98	\$102	\$0	\$0	\$600
MISC. FEES TOTAL	\$1,385	\$98	\$102	\$0	\$0	\$600
Advertising						
(60.60.420.08.5371) Advertising	\$170	\$50	\$0	\$90	\$39	\$100
ADVERTISING TOTAL	\$170	\$50	\$0	\$90	\$39	\$100
FEES TOTAL	\$1,554	\$148	\$102	\$90	\$39	\$700
OPERATING EXPENSES TOTAL	\$114,338	\$141,064	\$127,912	\$426,140	\$132,399	\$458,959
Capital Projects						
Capital Outlays						
Capital Equipment						
(60.60.420.36.7201) Capital Equipment	\$18,470	\$0	\$0	\$0	\$0	\$0
CAPITAL EQUIPMENT TOTAL	\$18,470	\$0	\$0	\$0	\$0	\$0
NEIGHBORHOOD PARKS	\$0	\$0	\$0	\$0	\$10,112	\$0
CAPITAL OUTLAYS TOTAL	\$18,470	\$0	\$0	\$0	\$10,112	\$0
CAPITAL PROJECTS TOTAL	\$18,470	\$0	\$0	\$0	\$10,112	\$0
TOTAL	\$685,324	\$706,882	\$816,367	\$1,202,110	\$317,785	\$1,362,082

Parks Sports Complex/Programs - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget
Compensation						
Personnel Salaries						
Regular						
(61.60.458.02.4001) Regular	\$284,058	\$269,021	\$300,402	\$393,721	\$90,741	\$438,817
REGULAR TOTAL	\$284,058	\$269,021	\$300,402	\$393,721	\$90,741	\$438,817
Part-Time						
(61.60.458.02.4002) Part-Time	\$92,604	\$119,999	\$162,364	\$160,591	\$17,168	\$215,000
PART-TIME TOTAL	\$92,604	\$119,999	\$162,364	\$160,591	\$17,168	\$215,000
Health Savings - (HSA)						
(61.60.458.02.4018) Health Savings-(Hsa)	\$7,698	\$9,159	\$9,951	\$10,000	\$6,530	\$13,320
HEALTH SAVINGS - (HSA) TOTAL	\$7,698	\$9,159	\$9,951	\$10,000	\$6,530	\$13,320
Opt Out (Health Insurance)						
(61.60.458.02.4015) Opt Out (Health Ins)	\$6,256	\$2,037	\$698	\$1,571	\$175	\$698
OPT OUT (HEALTH INSURANCE) TOTAL	\$6,256	\$2,037	\$698	\$1,571	\$175	\$698
Overtime						
(61.60.458.02.4004) Overtime	\$230	\$86	\$2,294	\$96	\$0	\$1,000
OVERTIME TOTAL	\$230	\$86	\$2,294	\$96	\$0	\$1,000
PERSONNEL SALARIES TOTAL	\$390,846	\$400,301	\$475,710	\$565,979	\$114,613	\$668,835
Personnel Costs						
Health Insurance						
(61.60.458.02.4105) Health Insurance	\$49,258	\$55,330	\$57,121	\$91,582	\$27,528	\$122,657
HEALTH INSURANCE TOTAL	\$49,258	\$55,330	\$57,121	\$91,582	\$27,528	\$122,657
Retirement - Lagers						
(61.60.458.02.4102) Retirement - Lagers	\$28,686	\$26,091	\$27,345	\$51,029	\$13,067	\$72,160
RETIREMENT - LAGERS TOTAL	\$28,686	\$26,091	\$27,345	\$51,029	\$13,067	\$72,160
Social Security						
(61.60.458.02.4101) Social Security	\$28,827	\$29,583	\$35,563	\$42,287	\$8,174	\$51,166
SOCIAL SECURITY TOTAL	\$28,827	\$29,583	\$35,563	\$42,287	\$8,174	\$51,166
Workers Compensation						
(61.60.458.02.4104) Workers Compensation	\$16,364	\$17,313	\$22,219	\$20,465	\$5,392	\$19,149
WORKERS COMPENSATION TOTAL	\$16,364	\$17,313	\$22,219	\$20,465	\$5,392	\$19,149
Dental Insurance						
(61.60.458.02.4107) Dental Insurance	\$2,462	\$2,652	\$2,716	\$3,225	\$952	\$4,186
DENTAL INSURANCE TOTAL	\$2,462	\$2,652	\$2,716	\$3,225	\$952	\$4,186
Vision Insurance-Vsp						
(61.60.458.02.4112) Vision Insurance-Vsp	\$498	\$492	\$551	\$742	\$190	\$1,040
VISION INSURANCE-VSP TOTAL	\$498	\$492	\$551	\$742	\$190	\$1,040
Disability Insurance						
(61.60.458.02.4116) Disability Insurance	\$201	\$210	\$209	\$192	\$35	\$229
DISABILITY INSURANCE TOTAL	\$201	\$210	\$209	\$192	\$35	\$229
Life Insurance						
(61.60.458.02.4106) Life Insurance	\$84	\$101	\$146	\$214	\$55	\$239
LIFE INSURANCE TOTAL	\$84	\$101	\$146	\$214	\$55	\$239
PERSONNEL COSTS TOTAL	\$126,381	\$131,772	\$145,869	\$209,735	\$55,393	\$270,826
COMPENSATION TOTAL	\$517,228	\$532,073	\$621,580	\$775,715	\$170,006	\$939,661
Operating Expenses						
Fees						
Contract Labor						
(61.60.458.08.5397) Contract Labor	\$99,696	\$127,947	\$190,450	\$188,447	\$88,894	\$205,000
CONTRACT LABOR TOTAL	\$99,696	\$127,947	\$190,450	\$188,447	\$88,894	\$205,000
Misc. Fees						
(61.60.458.08.5399) Miscellaneous Fees	\$63,328	\$43,305	\$39,742	\$39,236	\$26,935	\$40,000
MISC. FEES TOTAL	\$63,328	\$43,305	\$39,742	\$39,236	\$26,935	\$40,000
Financial Services						
(61.60.458.08.5346) Financial Services	\$15,418	\$18,785	\$22,989	\$24,076	\$350	\$20,000
FINANCIAL SERVICES TOTAL	\$15,418	\$18,785	\$22,989	\$24,076	\$350	\$20,000
Advertising						
(61.60.458.08.5371) Advertising	\$13	\$0	\$0	\$0	\$0	\$0
ADVERTISING TOTAL	\$13	\$0	\$0	\$0	\$0	\$0
FEES TOTAL	\$178,454	\$190,036	\$253,181	\$251,759	\$116,179	\$265,000

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget
Printing & Supplies						
Concession Supplies						
(61.60.458.04.5007) Concession	\$63,546	\$113,390	\$132,818	\$139,639	\$8,699	\$130,000
CONCESSION SUPPLIES TOTAL	\$63,546	\$113,390	\$132,818	\$139,639	\$8,699	\$130,000
Recreation Supplies						
(61.60.458.04.5004) Recreation Supplies	\$77,806	\$74,390	\$98,363	\$125,745	\$26,010	\$110,000
RECREATION SUPPLIES TOTAL	\$77,806	\$74,390	\$98,363	\$125,745	\$26,010	\$110,000
Miscellaneous Supplies						
(61.60.458.04.5099) Miscellaneous Supplies	\$5,937	\$5,521	\$3,862	\$5,467	\$3,878	\$6,000
MISCELLANEOUS SUPPLIES TOTAL	\$5,937	\$5,521	\$3,862	\$5,467	\$3,878	\$6,000
Chemicals						
(61.60.458.04.5010) Chemicals	\$8,231	\$7,647	\$4,438	\$1,806	\$0	\$4,000
CHEMICALS TOTAL	\$8,231	\$7,647	\$4,438	\$1,806	\$0	\$4,000
Maintenance Materials						
(61.60.458.04.5009) Maintenance Materials	\$5,247	\$1,821	\$9,530	\$2,554	\$296	\$5,000
MAINTENANCE MATERIALS TOTAL	\$5,247	\$1,821	\$9,530	\$2,554	\$296	\$5,000
General Supplies						
(61.60.458.04.5001) General Supplies	\$612	\$903	\$1,783	\$990	\$458	\$1,000
GENERAL SUPPLIES TOTAL	\$612	\$903	\$1,783	\$990	\$458	\$1,000
Medical Supplies						
(61.60.458.04.5003) Medical Supplies	\$638	\$332	\$2,025	\$386	\$259	\$500
MEDICAL SUPPLIES TOTAL	\$638	\$332	\$2,025	\$386	\$259	\$500
Small Tools						
(61.60.458.04.5018) Minor Tools	\$533	\$194	\$269	\$275	\$0	\$1,000
SMALL TOOLS TOTAL	\$533	\$194	\$269	\$275	\$0	\$1,000
Outside Printing	\$0	\$0	\$0	\$75	\$0	\$0
PRINTING & SUPPLIES TOTAL	\$162,550	\$204,197	\$253,086	\$276,936	\$39,600	\$257,500
Utilities						
Electric						
(61.60.458.12.5401) Electric	\$75,083	\$88,153	\$95,484	\$76,781	\$16,004	\$80,000
ELECTRIC TOTAL	\$75,083	\$88,153	\$95,484	\$76,781	\$16,004	\$80,000
Water Service						
(61.60.458.12.5431) Water Service	\$7,022	\$13,828	\$8,701	\$10,592	\$631	\$12,000
WATER SERVICE TOTAL	\$7,022	\$13,828	\$8,701	\$10,592	\$631	\$12,000
Mobile Phones						
(61.60.458.12.5453) Mobile Phones	\$3,140	\$2,193	\$2,520	\$3,775	\$764	\$2,200
MOBILE PHONES TOTAL	\$3,140	\$2,193	\$2,520	\$3,775	\$764	\$2,200
Natural Gas						
(61.60.458.12.5421) Natural Gas	\$0	\$677	\$1,753	\$1,926	\$944	\$4,000
NATURAL GAS TOTAL	\$0	\$677	\$1,753	\$1,926	\$944	\$4,000
UTILITIES TOTAL	\$85,245	\$104,850	\$108,457	\$93,074	\$18,343	\$98,200
Maintenance						
Grounds Maintenance						
(61.60.458.14.5575) Grounds/Landscaping	\$4,594	\$25,529	\$12,639	\$12,452	\$703	\$10,000
GROUNDS MAINTENANCE TOTAL	\$4,594	\$25,529	\$12,639	\$12,452	\$703	\$10,000
Building Maintenance						
(61.60.458.14.5571) Building Maintenance	\$16,731	\$9,591	\$12,236	\$7,119	\$228	\$10,000
BUILDING MAINTENANCE TOTAL	\$16,731	\$9,591	\$12,236	\$7,119	\$228	\$10,000
Misc Equipment Maint						
(61.60.458.14.5559) Misc Equipment Maint	\$8,803	\$7,653	\$6,147	\$11,256	\$2,256	\$5,000
MISC EQUIPMENT MAINT TOTAL	\$8,803	\$7,653	\$6,147	\$11,256	\$2,256	\$5,000
Vehicle Fuel						
(61.60.458.14.5521) Vehicle Fuel	\$4,727	\$2,090	\$11,200	\$9,152	\$2,555	\$6,000
VEHICLE FUEL TOTAL	\$4,727	\$2,090	\$11,200	\$9,152	\$2,555	\$6,000
Office Equipment Maintenance						
(61.60.458.14.5551) Office Equipment Maintenance	\$3,498	\$1,792	\$5,162	\$4,480	\$1,089	\$7,000
OFFICE EQUIPMENT MAINTENANCE TOTAL	\$3,498	\$1,792	\$5,162	\$4,480	\$1,089	\$7,000
Vehicle Maintenance						
(61.60.458.14.5541) Vehicle Maintenance	\$0	\$0	\$3,398	\$3,557	\$0	\$2,000
VEHICLE MAINTENANCE TOTAL	\$0	\$0	\$3,398	\$3,557	\$0	\$2,000
MAINTENANCE TOTAL	\$38,353	\$46,656	\$50,782	\$48,016	\$6,832	\$40,000

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget
Insurance						
Liability						
(61.60.458.16.5715) Liability	\$17,016	\$14,513	\$11,538	\$12,702	\$3,373	\$14,570
LIABILITY TOTAL	\$17,016	\$14,513	\$11,538	\$12,702	\$3,373	\$14,570
Property/Im						
(61.60.458.16.5711) Property/Im/Dp	\$5,879	\$9,671	\$11,307	\$12,154	\$3,162	\$13,662
PROPERTY/IM TOTAL	\$5,879	\$9,671	\$11,307	\$12,154	\$3,162	\$13,662
INSURANCE TOTAL	\$22,895	\$24,184	\$22,845	\$24,857	\$6,535	\$28,232
Other Expenses						
Miscellaneous Expenses						
(61.60.458.38.5989) Miscellaneous Expenses	\$22,799	\$14,287	\$11,845	\$25,362	\$1,459	\$15,000
MISCELLANEOUS EXPENSES TOTAL	\$22,799	\$14,287	\$11,845	\$25,362	\$1,459	\$15,000
Clothing Expenses						
(61.60.458.38.5812) Clothing Expenses	\$686	\$857	\$1,161	\$2,772	\$675	\$1,500
CLOTHING EXPENSES TOTAL	\$686	\$857	\$1,161	\$2,772	\$675	\$1,500
Postage						
(61.60.458.38.5808) Postage	\$21	\$6	\$96	\$0	\$0	\$0
POSTAGE TOTAL	\$21	\$6	\$96	\$0	\$0	\$0
Meeting Expense	\$0	\$0	\$16	\$0	\$0	\$0
Over/Short						
(61.60.458.38.5801) Over/Short	\$0	-\$1	-\$1	\$6	\$0	\$0
OVER/SHORT TOTAL	\$0	-\$1	-\$1	\$6	\$0	\$0
OTHER EXPENSES TOTAL	\$23,506	\$15,149	\$13,117	\$28,140	\$2,134	\$16,500
Travel & Training						
Other Training						
(61.60.458.06.5259) Training Costs	\$25	\$470	\$948	\$542	\$100	\$5,000
OTHER TRAINING TOTAL	\$25	\$470	\$948	\$542	\$100	\$5,000
Training Travel						
(61.60.458.06.5210) Training Travel	\$191	\$638	\$1,134	\$840	\$758	\$1,000
TRAINING TRAVEL TOTAL	\$191	\$638	\$1,134	\$840	\$758	\$1,000
Registration Fees						
(61.60.458.06.5251) Registration Fees	\$270	\$859	\$805	\$938	\$504	\$1,000
REGISTRATION FEES TOTAL	\$270	\$859	\$805	\$938	\$504	\$1,000
Lodging & Meals						
(61.60.458.06.5253) Lodging & Meals	\$595	\$0	\$366	\$352	\$0	\$1,000
LODGING & MEALS TOTAL	\$595	\$0	\$366	\$352	\$0	\$1,000
TRAVEL & TRAINING TOTAL	\$1,081	\$1,967	\$3,253	\$2,672	\$1,362	\$8,000
Non Capital Equipment						
Minor Purchases	\$0	\$0	\$2,687	\$0	\$0	\$0
NON CAPITAL EQUIPMENT TOTAL	\$0	\$0	\$2,687	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$512,083	\$587,038	\$707,408	\$725,453	\$190,984	\$713,432
Debt Service						
Debt Service Principal						
Principal-Special Oblig						
(61.60.458.24.6008) PRIN 2019 SO BOND TAXABLE	\$105,000	\$255,000	\$265,000	\$270,000	\$0	\$170,000
PRINCIPAL-SPECIAL OBLIG TOTAL	\$105,000	\$255,000	\$265,000	\$270,000	\$0	\$170,000
Misc Principal						
(61.60.458.24.6001) PRIN 2019 SO BOND TURF PROJ	\$5,000	\$15,000	\$10,000	\$15,000	\$0	\$120,000
MISC PRINCIPAL TOTAL	\$5,000	\$15,000	\$10,000	\$15,000	\$0	\$120,000
DEBT SERVICE PRINCIPAL TOTAL	\$110,000	\$270,000	\$275,000	\$285,000	\$0	\$290,000
Debt Service Interest						
Bond Interest						
(61.60.458.24.6011) INT 2019 SO BOND TURF PROJ	\$64,091	\$70,169	\$69,669	\$69,169	\$0	\$66,469
BOND INTEREST TOTAL	\$64,091	\$70,169	\$69,669	\$69,169	\$0	\$66,469
Interest-Special Oblig						
(61.60.458.24.6018) INT 2019 SO BOND TAXABLE	\$31,728	\$30,563	\$24,063	\$17,375	\$0	\$11,875
INTEREST-SPECIAL OBLIG TOTAL	\$31,728	\$30,563	\$24,063	\$17,375	\$0	\$11,875
DEBT SERVICE INTEREST TOTAL	\$95,819	\$100,731	\$93,731	\$86,544	\$0	\$78,344
Debt Service Other Costs Fees						
Debt Service Fees						

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget
(61.60.458.24.6021) DEBT SERVICE FEES	\$567	\$567	\$567	\$0	\$636	\$0
DEBT SERVICE FEES TOTAL	\$567	\$567	\$567	\$0	\$636	\$0
DEBT SERVICE OTHER COSTS FEES TOTAL	\$567	\$567	\$567	\$0	\$636	\$0
DEBT SERVICE TOTAL	\$206,386	\$371,298	\$369,298	\$371,544	\$636	\$368,344
Capital Projects						
Capital Outlays						
Building Improvements						
(61.60.458.36.7402) BUILDING IMPROVEMENTS	\$93,088	\$0	\$57,007	\$5,575	\$9,616	\$0
BUILDING IMPROVEMENTS TOTAL	\$93,088	\$0	\$57,007	\$5,575	\$9,616	\$0
Sports Complex Equipment						
(61.60.458.36.7208) Sports Complex Equipment	\$0	\$8,944	\$0	\$0	\$0	\$0
SPORTS COMPLEX EQUIPMENT TOTAL	\$0	\$8,944	\$0	\$0	\$0	\$0
CAPITAL OUTLAYS TOTAL	\$93,088	\$8,944	\$57,007	\$5,575	\$9,616	\$0
CAPITAL PROJECTS TOTAL	\$93,088	\$8,944	\$57,007	\$5,575	\$9,616	\$0
TOTAL	\$1,328,784	\$1,499,352	\$1,755,293	\$1,878,286	\$371,241	\$2,021,437

Parks Community Center Programs - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget
Operating Expenses						
Fees						
Private Swimming Lessons						
(65.60.417.08.8125) Private Swimming Lessons	\$31,195	\$45,686	\$53,307	\$45,504	\$9,447	\$43,423
PRIVATE SWIMMING LESSONS TOTAL	\$31,195	\$45,686	\$53,307	\$45,504	\$9,447	\$43,423
Swim Team						
(65.60.417.08.8124) Swim Team	\$3,900	\$20,230	\$22,551	\$22,898	\$0	\$24,450
SWIM TEAM TOTAL	\$3,900	\$20,230	\$22,551	\$22,898	\$0	\$24,450
Community Programs						
(65.60.417.08.8602) Community Programs	\$5,026	\$7,054	\$8,975	\$8,768	\$1,753	\$8,500
COMMUNITY PROGRAMS TOTAL	\$5,026	\$7,054	\$8,975	\$8,768	\$1,753	\$8,500
Semi-Private Swim Lessons						
(65.60.417.08.8123) Semi-Private Swim Lessons	\$1,471	\$3,533	\$4,955	\$5,272	\$884	\$5,292
SEMI-PRIVATE SWIM LESSONS TOTAL	\$1,471	\$3,533	\$4,955	\$5,272	\$884	\$5,292
Lifeguard Training						
(65.60.417.08.8127) Lifeguard Training	\$2,485	\$4,780	\$4,219	\$3,944	\$870	\$3,780
LIFEGUARD TRAINING TOTAL	\$2,485	\$4,780	\$4,219	\$3,944	\$870	\$3,780
Massage Therapy						
(65.60.417.08.8227) Massage Therapy	\$3,810	\$5,617	\$3,834	\$1,206	\$0	\$3,000
MASSAGE THERAPY TOTAL	\$3,810	\$5,617	\$3,834	\$1,206	\$0	\$3,000
Swim Team Basics						
(65.60.417.08.8121) Swim Team Basics	\$1,699	\$1,610	\$2,805	\$2,540	\$800	\$4,029
SWIM TEAM BASICS TOTAL	\$1,699	\$1,610	\$2,805	\$2,540	\$800	\$4,029
Youth Camps						
(65.60.417.08.8806) Youth Camps	\$1,088	\$5,076	\$3,599	\$1,648	\$0	\$1,900
YOUTH CAMPS TOTAL	\$1,088	\$5,076	\$3,599	\$1,648	\$0	\$1,900
Birthday Parties						
(65.60.417.08.8805) Birthday Parties	\$285	\$1,337	\$3,616	\$3,571	\$117	\$4,000
BIRTHDAY PARTIES TOTAL	\$285	\$1,337	\$3,616	\$3,571	\$117	\$4,000
Aerobics						
(65.60.417.08.8201) Aerobics	\$0	\$0	\$0	\$4,481	\$33	\$3,500
AEROBICS TOTAL	\$0	\$0	\$0	\$4,481	\$33	\$3,500
Swim Team Competitive Maint						
(65.60.417.08.8113) Swim Team Competitive Maint	\$797	\$110	\$825	\$675	\$365	\$825
SWIM TEAM COMPETITIVE MAINT TOTAL	\$797	\$110	\$825	\$675	\$365	\$825
Theater Promotions						
(65.60.417.08.8810) Theater Promotions	\$250	\$840	\$675	\$240	\$0	\$1,000
THEATER PROMOTIONS TOTAL	\$250	\$840	\$675	\$240	\$0	\$1,000
Swim Team Stroke Clinic						
(65.60.417.08.8111) Swim Team Stroke Clinic	\$0	\$692	\$600	\$563	\$0	\$689
SWIM TEAM STROKE CLINIC TOTAL	\$0	\$692	\$600	\$563	\$0	\$689
Child Care Program						
(65.60.417.08.8701) Child Care Program	\$23	\$382	\$232	\$614	\$436	\$800
CHILD CARE PROGRAM TOTAL	\$23	\$382	\$232	\$614	\$436	\$800
Starts And Turns						
(65.60.417.08.8130) Starts And Turns	\$0	\$861	\$330	\$360	\$0	\$812
STARTS AND TURNS TOTAL	\$0	\$861	\$330	\$360	\$0	\$812
Specialty Swim Programs						
(65.60.417.08.8128) Specialty Swim Programs	\$0	\$1,093	\$0	\$540	\$200	\$0
SPECIALTY SWIM PROGRAMS TOTAL	\$0	\$1,093	\$0	\$540	\$200	\$0
Corporate Wellness Programs						
(65.60.417.08.8225) Corporate Wellness Programs	\$378	-\$29	\$621	\$0	\$0	\$300
CORPORATE WELLNESS PROGRAMS TOTAL	\$378	-\$29	\$621	\$0	\$0	\$300
Splash Camp						
(65.60.417.08.8807) Splash Camp	\$0	\$13	\$338	\$342	\$0	\$298
SPLASH CAMP TOTAL	\$0	\$13	\$338	\$342	\$0	\$298
Pre-Season Conditioning						

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget
(65.60.417.08.8114) Pre-Season Conditioning	\$0	\$0	\$150	\$140	\$0	\$211
PRE-SEASON CONDITIONING TOTAL	\$0	\$0	\$150	\$140	\$0	\$211
Girls High School Pre-Season	\$0	\$0	\$0	\$0	\$0	\$450
Semi-Competitive Swim Lesson						
(65.60.417.08.8122) Semi-Competitive Swim Lesson	\$0	\$430	\$0	\$0	\$0	\$0
SEMI-COMPETITIVE SWIM LESSON TOTAL	\$0	\$430	\$0	\$0	\$0	\$0
FEES TOTAL	\$52,408	\$99,315	\$111,630	\$103,305	\$14,905	\$107,259
OPERATING EXPENSES TOTAL	\$52,408	\$99,315	\$111,630	\$103,305	\$14,905	\$107,259
TOTAL	\$52,408	\$99,315	\$111,630	\$103,305	\$14,905	\$107,259

Parks Community Center Ops - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget
Compensation						
Personnel Salaries						
Regular						
(65.60.491.02.4001) Regular	\$519,733	\$540,689	\$567,985	\$611,540	\$136,059	\$636,556
REGULAR TOTAL	\$519,733	\$540,689	\$567,985	\$611,540	\$136,059	\$636,556
Part-Time						
(65.60.491.02.4002) Part-Time	\$387,252	\$471,511	\$511,990	\$524,548	\$95,451	\$615,000
PART-TIME TOTAL	\$387,252	\$471,511	\$511,990	\$524,548	\$95,451	\$615,000
Health Savings - (HSA)						
(65.60.491.02.4018) Health Savings-(Hsa)	\$15,534	\$17,622	\$19,656	\$22,580	\$11,130	\$21,720
HEALTH SAVINGS - (HSA) TOTAL	\$15,534	\$17,622	\$19,656	\$22,580	\$11,130	\$21,720
Opt Out (Health Insurance)						
(65.60.491.02.4015) Opt Out (Health Ins)	\$3,792	\$3,363	\$3,492	\$3,492	\$873	\$3,492
OPT OUT (HEALTH INSURANCE) TOTAL	\$3,792	\$3,363	\$3,492	\$3,492	\$873	\$3,492
Overtime						
(65.60.491.02.4004) Overtime	\$207	\$240	\$1,064	\$1,594	\$1,198	\$6,500
OVERTIME TOTAL	\$207	\$240	\$1,064	\$1,594	\$1,198	\$6,500
PERSONNEL SALARIES TOTAL	\$926,519	\$1,033,425	\$1,104,187	\$1,163,754	\$244,711	\$1,283,268
Personnel Costs						
Health Insurance						
(65.60.491.02.4105) Health Insurance	\$130,149	\$134,329	\$168,928	\$205,782	\$54,498	\$219,410
HEALTH INSURANCE TOTAL	\$130,149	\$134,329	\$168,928	\$205,782	\$54,498	\$219,410
Social Security						
(65.60.491.02.4101) Social Security	\$68,505	\$76,391	\$81,809	\$85,516	\$17,388	\$98,172
SOCIAL SECURITY TOTAL	\$68,505	\$76,391	\$81,809	\$85,516	\$17,388	\$98,172
Retirement - Lagers						
(65.60.491.02.4102) Retirement - Lagers	\$54,148	\$53,229	\$60,135	\$84,965	\$21,948	\$106,255
RETIREMENT - LAGERS TOTAL	\$54,148	\$53,229	\$60,135	\$84,965	\$21,948	\$106,255
Workers Compensation						
(65.60.491.02.4104) Workers Compensation	\$32,903	\$30,793	\$35,879	\$30,163	\$5,071	\$18,009
WORKERS COMPENSATION TOTAL	\$32,903	\$30,793	\$35,879	\$30,163	\$5,071	\$18,009
Dental Insurance						
(65.60.491.02.4107) Dental Insurance	\$4,771	\$4,771	\$4,982	\$5,612	\$1,477	\$6,013
DENTAL INSURANCE TOTAL	\$4,771	\$4,771	\$4,982	\$5,612	\$1,477	\$6,013
Vision Insurance-Vsp						
(65.60.491.02.4112) Vision Insurance-Vsp	\$1,316	\$1,391	\$1,671	\$1,869	\$495	\$1,997
VISION INSURANCE-VSP TOTAL	\$1,316	\$1,391	\$1,671	\$1,869	\$495	\$1,997
Life Insurance						
(65.60.491.02.4106) Life Insurance	\$190	\$232	\$298	\$326	\$86	\$344
LIFE INSURANCE TOTAL	\$190	\$232	\$298	\$326	\$86	\$344
Disability Insurance						
(65.60.491.02.4116) Disability Insurance	\$259	\$277	\$273	\$266	\$70	\$289
DISABILITY INSURANCE TOTAL	\$259	\$277	\$273	\$266	\$70	\$289
PERSONNEL COSTS TOTAL	\$292,241	\$301,414	\$353,975	\$414,499	\$101,032	\$450,489
COMPENSATION TOTAL	\$1,218,760	\$1,334,839	\$1,458,162	\$1,578,253	\$345,744	\$1,733,757
Operating Expenses						
Utilities						
Electric						
(65.60.491.12.5401) Electric	\$106,478	\$117,385	\$137,958	\$112,313	\$18,986	\$125,000
ELECTRIC TOTAL	\$106,478	\$117,385	\$137,958	\$112,313	\$18,986	\$125,000
Water Service						
(65.60.491.12.5431) Water Service	\$21,201	\$32,041	\$39,128	\$43,328	\$8,844	\$41,000
WATER SERVICE TOTAL	\$21,201	\$32,041	\$39,128	\$43,328	\$8,844	\$41,000
Natural Gas						
(65.60.491.12.5421) Natural Gas	\$16,192	\$16,431	\$22,079	\$35,078	\$20,192	\$40,000
NATURAL GAS TOTAL	\$16,192	\$16,431	\$22,079	\$35,078	\$20,192	\$40,000
Mobile Phones						
(65.60.491.12.5453) Mobile Phones	\$2,665	\$2,133	\$2,218	\$2,858	\$436	\$2,650
MOBILE PHONES TOTAL	\$2,665	\$2,133	\$2,218	\$2,858	\$436	\$2,650
UTILITIES TOTAL	\$146,537	\$167,989	\$201,383	\$193,576	\$48,457	\$208,650

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget
Maintenance						
Building Maintenance						
(65.60.491.14.5571) Building Maintenance	\$62,889	\$165,809	\$238,528	\$186,533	\$52,290	\$131,000
BUILDING MAINTENANCE TOTAL	\$62,889	\$165,809	\$238,528	\$186,533	\$52,290	\$131,000
Misc Equipment Maint						
(65.60.491.14.5559) Misc Equipment Maint	\$11,492	\$7,963	\$10,770	\$13,258	\$2,427	\$16,150
MISC EQUIPMENT MAINT TOTAL	\$11,492	\$7,963	\$10,770	\$13,258	\$2,427	\$16,150
Office Equipment Maintenance						
(65.60.491.14.5551) Maint-Office Equipment	\$4,492	\$2,505	\$3,540	\$3,976	\$1,110	\$3,360
OFFICE EQUIPMENT MAINTENANCE TOTAL	\$4,492	\$2,505	\$3,540	\$3,976	\$1,110	\$3,360
Grounds Maintenance						
(65.60.491.14.5575) Grounds/Landscaping	\$0	\$3,013	\$387	\$632	\$0	\$1,100
GROUNDS MAINTENANCE TOTAL	\$0	\$3,013	\$387	\$632	\$0	\$1,100
Software Maintenance						
(65.60.491.14.5591) Software Maintenance	\$486	\$1,017	\$1,704	\$0	\$0	\$200
SOFTWARE MAINTENANCE TOTAL	\$486	\$1,017	\$1,704	\$0	\$0	\$200
Vehicle Fuel						
(65.60.491.14.5521) Vehicle Fuel	\$76	\$0	\$530	\$223	\$0	\$600
VEHICLE FUEL TOTAL	\$76	\$0	\$530	\$223	\$0	\$600
Vehicle Maintenance						
(65.60.491.14.5541) Vehicle Maintenance	\$74	\$517	\$226	\$0	\$0	\$400
VEHICLE MAINTENANCE TOTAL	\$74	\$517	\$226	\$0	\$0	\$400
MAINTENANCE TOTAL	\$79,509	\$180,824	\$255,684	\$204,622	\$55,827	\$152,810
Fees						
Contract Labor						
(65.60.491.08.5397) Contract Labor	\$29,777	\$34,974	\$47,430	\$61,553	\$14,199	\$63,000
CONTRACT LABOR TOTAL	\$29,777	\$34,974	\$47,430	\$61,553	\$14,199	\$63,000
Financial Services						
(65.60.491.08.5346) Financial Services	\$14,897	\$18,246	\$22,229	\$23,086	-\$25	\$20,000
FINANCIAL SERVICES TOTAL	\$14,897	\$18,246	\$22,229	\$23,086	-\$25	\$20,000
Misc. Fees						
(65.60.491.08.5399) Miscellaneous Fees	\$7,032	\$8,445	\$10,208	\$11,712	\$7,774	\$16,300
MISC. FEES TOTAL	\$7,032	\$8,445	\$10,208	\$11,712	\$7,774	\$16,300
Sponsorships						
(65.60.491.08.5398) Sponsorships	\$3,035	\$8,541	\$7,993	\$6,637	\$1,826	\$6,100
SPONSORSHIPS TOTAL	\$3,035	\$8,541	\$7,993	\$6,637	\$1,826	\$6,100
Advertising						
(65.60.491.08.5371) Advertising	\$291	\$300	\$14	\$454	\$0	\$675
ADVERTISING TOTAL	\$291	\$300	\$14	\$454	\$0	\$675
Legal Fees						
(65.60.491.08.5311) Legal Fees	\$0	\$333	\$0	\$185	\$0	\$500
LEGAL FEES TOTAL	\$0	\$333	\$0	\$185	\$0	\$500
FEES TOTAL	\$55,033	\$70,839	\$87,874	\$103,627	\$23,773	\$106,575
Printing & Supplies						
Maintenance Materials						
(65.60.491.04.5009) Maintenance Materials	\$24,894	\$27,209	\$34,409	\$40,650	\$6,378	\$48,500
MAINTENANCE MATERIALS TOTAL	\$24,894	\$27,209	\$34,409	\$40,650	\$6,378	\$48,500
Chemicals						
(65.60.491.04.5010) Chemicals	\$11,480	\$15,237	\$23,289	\$28,096	\$3,376	\$30,000
CHEMICALS TOTAL	\$11,480	\$15,237	\$23,289	\$28,096	\$3,376	\$30,000
Grant Exp						
(65.60.491.04.5064) RSVP GRANT	\$0	\$2,165	\$9,377	\$10,915	\$6,895	\$50,000
GRANT EXP TOTAL	\$0	\$2,165	\$9,377	\$10,915	\$6,895	\$50,000
General Supplies						
(65.60.491.04.5001) General Supplies	\$2,485	\$4,519	\$7,773	\$6,590	\$1,055	\$9,200
GENERAL SUPPLIES TOTAL	\$2,485	\$4,519	\$7,773	\$6,590	\$1,055	\$9,200
Medical Supplies						
(65.60.491.04.5003) Medical Supplies	\$25	\$591	\$248	\$5,260	\$0	\$1,100
MEDICAL SUPPLIES TOTAL	\$25	\$591	\$248	\$5,260	\$0	\$1,100
Recreation Supplies						
(65.60.491.04.5004) Recreation Supplies	\$385	\$558	\$2,178	\$759	\$0	\$600
RECREATION SUPPLIES TOTAL	\$385	\$558	\$2,178	\$759	\$0	\$600

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Adopted Budget
Outside Printing						
(65.60.491.04.5120) Outside Printing	\$0	\$204	\$0	\$1,054	\$71	\$400
OUTSIDE PRINTING TOTAL	\$0	\$204	\$0	\$1,054	\$71	\$400
Building Maintenance Supplies						
(65.60.491.04.5008) Building Maintenance Supplies	\$0	\$470	\$0	\$0	\$0	\$0
BUILDING MAINTENANCE SUPPLIES TOTAL	\$0	\$470	\$0	\$0	\$0	\$0
PRINTING & SUPPLIES TOTAL	\$39,268	\$50,952	\$77,274	\$93,324	\$17,774	\$139,800
Non Capital Equipment						
Minor Purchases						
(65.60.491.18.5601) Minor Equipment	\$20,883	\$17,399	\$106,154	\$88,958	\$2,573	\$93,200
MINOR PURCHASES TOTAL	\$20,883	\$17,399	\$106,154	\$88,958	\$2,573	\$93,200
NON CAPITAL EQUIPMENT TOTAL	\$20,883	\$17,399	\$106,154	\$88,958	\$2,573	\$93,200
Insurance						
Property/Im						
(65.60.491.16.5711) Property/Im	\$20,336	\$22,241	\$24,846	\$28,652	\$7,922	\$34,223
PROPERTY/IM TOTAL	\$20,336	\$22,241	\$24,846	\$28,652	\$7,922	\$34,223
Liability						
(65.60.491.16.5715) Liability	\$25,463	\$33,383	\$16,610	\$16,115	\$3,579	\$15,460
LIABILITY TOTAL	\$25,463	\$33,383	\$16,610	\$16,115	\$3,579	\$15,460
INSURANCE TOTAL	\$45,799	\$55,624	\$41,456	\$44,767	\$11,501	\$49,683
Other Expenses						
Clothing Expenses						
(65.60.491.38.5812) Clothing Expenses	\$460	\$4,117	\$4,491	\$5,438	\$298	\$5,500
CLOTHING EXPENSES TOTAL	\$460	\$4,117	\$4,491	\$5,438	\$298	\$5,500
Postage						
(65.60.491.38.5808) Postage	\$1,312	\$781	\$650	\$893	\$9	\$1,000
POSTAGE TOTAL	\$1,312	\$781	\$650	\$893	\$9	\$1,000
Miscellaneous Expenses						
(65.60.491.38.5989) Miscellaneous Expenses	\$549	\$116	\$354	\$722	\$226	\$1,100
MISCELLANEOUS EXPENSES TOTAL	\$549	\$116	\$354	\$722	\$226	\$1,100
Meeting Expense						
(65.60.491.38.5803) Meeting Expense	\$320	\$373	\$361	\$291	\$0	\$465
MEETING EXPENSE TOTAL	\$320	\$373	\$361	\$291	\$0	\$465
Publications						
(65.60.491.38.5810) Publications	\$228	\$72	\$105	\$0	\$0	\$240
PUBLICATIONS TOTAL	\$228	\$72	\$105	\$0	\$0	\$240
Membership Dues						
(65.60.491.38.5811) Membership Dues	\$220	\$0	\$0	\$156	\$0	\$40
MEMBERSHIP DUES TOTAL	\$220	\$0	\$0	\$156	\$0	\$40
Over/Short						
(65.60.491.38.5801) Over/Short	\$120	\$11	\$9	-\$116	\$0	\$0
OVER/SHORT TOTAL	\$120	\$11	\$9	-\$116	\$0	\$0
OTHER EXPENSES TOTAL	\$3,208	\$5,469	\$5,970	\$7,384	\$532	\$8,345
Travel & Training						
Other Training						
(65.60.491.06.5259) Training Costs	\$837	\$1,154	\$1,024	\$1,730	\$1,132	\$3,600
OTHER TRAINING TOTAL	\$837	\$1,154	\$1,024	\$1,730	\$1,132	\$3,600
Registration Fees						
(65.60.491.06.5251) Registration Fees	\$0	\$150	\$0	\$0	\$0	\$0
REGISTRATION FEES TOTAL	\$0	\$150	\$0	\$0	\$0	\$0
TRAVEL & TRAINING TOTAL	\$837	\$1,304	\$1,024	\$1,730	\$1,132	\$3,600
OPERATING EXPENSES TOTAL	\$391,074	\$550,400	\$776,820	\$737,989	\$161,570	\$762,663
Capital Projects						
Capital Outlays						
Capital Equipment						
(65.60.491.36.7201) Equipment	\$0	\$19,436	\$0	\$0	\$0	\$0
CAPITAL EQUIPMENT TOTAL	\$0	\$19,436	\$0	\$0	\$0	\$0
CAPITAL OUTLAYS TOTAL	\$0	\$19,436	\$0	\$0	\$0	\$0
CAPITAL PROJECTS TOTAL	\$0	\$19,436	\$0	\$0	\$0	\$0
TOTAL	\$1,609,834	\$1,904,675	\$2,234,982	\$2,316,242	\$507,313	\$2,496,420

Enterprise Funds

2024 Budget

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 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:

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) sanitary sewer 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 203.5 miles of drinking water distribution mains, 1,834 fire hydrants and 4,367 water distribution system valves within the City limits. This Division is also responsible for operating, repairing, and maintaining the collection system consisting of 190 miles of wastewater collection lines within the City limits; of which 150 miles and 4,559 manholes are city owned and maintained. 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’s proposed staffing levels for FY2024, along with a brief look at historical staffing levels, are as follows:

Utilities Department Staffing Levels

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
Number of Budgeted Staff					
Administrative Assistant - Utilities	1.00	1.00	1.00	1.00	1.00
Assistant Director - Utilities	0.00	0.00	0.00	0.00	1.00
Construction Manager - Sewer	1.00	1.00	1.00	1.00	1.00
Construction Manager - Water	1.00	1.00	1.00	1.00	1.00
Crew Chief - Collections	1.00	1.00	1.00	1.00	1.00
Crew Chief - Distribution	0.00	1.00	1.00	1.00	1.00
Crew Chief - Meter Services	1.00	1.00	1.00	1.00	1.00
Crew Manager - Wastewater Treatment Plant	0.00	0.00	1.00	1.00	1.00
Crew Manager - Water Treatment Plant	0.00	0.00	1.00	1.00	1.00
Director - Utilities	1.00	1.00	1.00	1.00	1.00
IPP Coordinator - Wastewater Treatment Plant	1.00	1.00	1.00	1.00	1.00
Locator	0.00	0.00	0.00	0.00	2.00
Mechanic - Water Treatment Plant	0.00	0.00	1.00	1.00	1.00
Operations Manager - Wastewater Treatment Plant	0.00	0.00	1.00	1.00	1.00
Operations Manager - Water Maintenance	0.00	1.00	1.00	1.00	1.00
Operations Manager - Water Treatment Plant	0.00	0.00	1.00	1.00	1.00
Operator I - Wastewater Treatment Plant	0.00	0.00	0.00	0.00	1.00
Operator I - Water Treatment Plant	0.00	0.00	0.00	0.00	1.00
Production Tech I	0.00	0.00	3.00	3.00	3.00
Production Tech II	0.00	0.00	1.00	1.00	1.00
Project Manager	0.00	0.00	0.00	0.00	1.00
Treatment Tech I	0.00	0.00	2.00	2.00	1.00
Treatment Tech II	0.00	1.00	1.00	1.00	2.00
Util Collection Worker I	5.00	4.00	4.00	4.00	4.00
Util Collection Worker II	2.00	2.00	2.00	1.00	1.00
Util Collection Worker III	0.00	0.00	0.00	1.00	0.00
Util Construction Worker I	1.00	1.00	1.00	1.00	1.00
Util Construction Worker II	1.00	1.00	1.00	0.00	0.00
Util Construction Worker III	0.00	0.00	0.00	1.00	1.00
Util Distribution Worker I	4.00	4.00	4.00	4.00	5.00
Util Distribution Worker II	2.00	2.00	2.00	2.00	2.00
Util Meter Service Technician	2.00	1.00	1.00	1.00	2.00
Util Meter Service Technician II	0.00	0.00	0.00	1.00	1.00
Util UDF Service Technician	0.00	1.00	1.00	0.00	0.00
Util Water Service Specialist	0.00	0.00	0.00	1.00	1.00
Utilities Asst. Director Operations & Construction	1.00	1.00	1.00	1.00	0.00
Utilities Asst. Director Production & Treatment	1.00	0.00	0.00	0.00	0.00
NUMBER OF BUDGETED STAFF	26.00	27.00	38.00	39.00	45.00

Utilities Department Goals & Objectives

Below are a list of goals and objectives and their statuses for the Utilities Department from 2020 to 2024.

FY2020 Goals and Objectives

The Utilities Department FY2020 goals and objectives were as follows:

Administrative Division 2020 Goals:

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.

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:

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.

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.

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

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.

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.

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.

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

Utilities Maintenance (Operations) Division 2020 Goals:

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

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.

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:

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.

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:

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.

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.

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 goals and objectives were as follows:

Administrative Division 2021 Goals:

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.

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:

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.

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.

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.

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.

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.

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.

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:

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.

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.

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:

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.

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:

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.

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 goals and objectives were as follows:

Administrative Division 2022 Goals:

Improve operational efficiencies of the enterprise fund.

- **Objective:** Research solar panel installation alternatives and initiate a contract.
 - **Update:** A potential contract dispute delayed further action or initiation of a contract.
- **Objective:** Implement the new work order, inventory and back flow tracking system.
 - **Update:** Work order system and inventory system has been implemented and utilization of features continues to increase.

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:** Installation is pending delivery of equipment in 2023.
- **Objective:** Implement planned maintenance activities in the work order system for all divisions to ensure operational readiness.
 - **Update:** Preventative maintenance scheduling is being implemented with the new work order system.

Utilities Production & Treatment Division 2022 Goals:

Maintain federal and state regulatory compliance.

- **Objective:** Complete all reporting requirements in a timely manner.
 - **Update:** All reporting was completed in a timely manner.
- **Objective:** Research and establish time frames for compliance with Lead and Copper Rule Revisions
 - **Update:** Staff has researched alternatives and established a plan for compliance of applicable standards.
- **Objective:** Research and establish time frames for compliance with Phosphorous discharge limits.
 - **Update:** Staff determined that a phosphorous limit will not be required until 2030. Staff continues to explore and test treatment options to meet future discharge limits.

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 water master plan was completed.

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 pursue training to increase licensure level.

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:** Annual well cleaning and servicing was completed.

Increase strategic process documentation.

- **Objective:** Increase the level of standard operational procedures and review 25% of existing standard operation procedures.
 - **Update:** Staff implemented new standard operation procedures and reviewed 25% of the existing.

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:** The replacement of MBT1 was identified as a need to improve the bio-solids stabilization process and a replacement contract was initiated with an anticipated install date in 2023.

Utilities Maintenance (Operations) Division 2022 Goals:

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:** An employee was reassigned to the UDF program.
- **Objective:** Continue the replacement of old, malfunctioning, and obsolete fire hydrants throughout the distribution system.
 - **Update:** Staff replaced or rebuilt 24 fire hydrants.
- **Objective:** Continue the replacement of malfunctioning or leaking valves throughout the distribution system.
 - **Update:** Staff continues the identification of malfunctioning valves through the UDF program and maintenance staff repairs or replaces valves as necessary.

Implement a safety focused culture.

- **Objective:** Maintain two year training cycle refresh for all employees and continue with new hire safety training program.
 - **Update:** Staff met the objective.
- **Objective:** Continue to identify high risk tasks performed during operations and identify best practices and equipment to mitigate unnecessary risk.
 - **Update:** Staff implemented a new manhole lifting aid to address injuries that occurred during the year.

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:** Staff completed 51,000 feet of cleaning and 142,300 feet of televising.
- **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 138,400 feet of root sawing and chemical root control.
- **Objective:** Complete the analysis of chemical root control utilizing in house staff.
 - **Update:** Staff determined that in-house root chemical root control is an effective alternative and has treated several areas and will continue to utilize the chemical treatment in the future.

Utilities Construction Division 2022 Goals:

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 identified a surplus piece of equipment that was available from the state that increased our capability and cost effectively addressed a need for lime sludge disposal.
- **Objective:** Research rehabilitation techniques for water and sewer that can be completed with in house staff with reasonable capital investment costs.
 - **Update:** Staff was unable to identify a rehabilitation technique that would be efficient and effective, however staff will continue to research future technologies.

Implement a safety focused culture.

- **Objective:** Maintain two year training cycle refresh for all employees and continue with new hire safety training program.
 - **Update:** Staff met the objective.
- **Objective:** Continue to identify high risk tasks performed during operations and identify best practices and equipment to mitigate unnecessary risk.
 - **Update:** Staff has met the objective.

Utilities Meter Services Division 2022 Goals:

Improve operational efficiencies of the enterprise fund.

- **Objective:** Replace all city owned non-AMI meters within the meter system.
 - **Update:** 99.8% of meters have been replaced.
- **Objective:** Implement standard operational practices for monitoring of AMI alarms and alerts in cooperation with the finance department.
 - **Update:** Standard operating procedures for monitoring of AMI alarms have been completed.
- **Objective:** Implement alternative hydrant meter sets utilizing one-inch equipment and remote read meters.
 - **Update:** Staff has completed the alternative hydrant meter sets.
- **Objective:** Complete the first round of valve exercising and initiate the UDF program.
 - **Update:** Due to staff injury the first round of valve exercising was not completed; staff inspected and exercised 890 of approximately 4,400 valves.

Implement a safety focused culture.

- **Objective:** Maintain two year training cycle refresh for all employees and continue with new hire safety training program.
 - **Update:** Staff met the objective.
- **Objective:** Continue to identify high risk tasks performed during operations and identify best practices and equipment to mitigate unnecessary risk.
 - **Update:** Staff met the objective.

FY2023 Goals and Objectives

The Utilities Department FY2023 strategic goals and objectives include the following:

Administrative Division 2023 Goals:

Improve operational efficiencies of the enterprise fund.

- **Objective:** Improve Capital Improvement Program project selection and coordination with other departments.
 - **Update:** The selection of a software was narrowed to one solution but ultimately was postponed while the selection of a city wide financial software selection process was completed.
- **Objective:** Optimize work order, inventory and back flow tracking system.
 - **Update:** Staff continues to improve utilization of the systems.

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:** Generators have been installed. Additional needs continue to be evaluated for the well field.
- **Objective:** Implement planned maintenance activities in the work order system for all divisions to ensure operational readiness.
 - **Update:** Staff has adopted the work order system and has realized the benefits of tracking planned maintenance.
- **Objective:** Install an additional lime storage silo to increase resiliency in the event of supply or delivery disruptions.
 - **Update:** The design of the additional lime storage silo is complete. Bidding and installation is next to be completed.

Utilities Production & Treatment Division 2023 Goals:

Maintain federal and state regulatory compliance.

- **Objective:** Complete all reporting requirements in a timely manner.
 - **Update:** Staff have met all required reporting requirements.
- **Objective:** Implement steps to comply with Lead Service Line Inventory requirements.
 - **Update:** Staff is in the process of documenting lead service lines and continues to monitor changes due to the Lead and Copper Rule Improvements.
- **Objective:** Establish new long-term bio-solids disposal contract.
 - **Update:** The emergence of PFAS as a major contaminant has led the City to stop land applying biosolids and to landfill all biosolids until more information becomes available on potential liability from PFAS contamination.
- **Objective:** Perform filter media rehabilitation by replacing the aging media in the filters to increase filter run time.
 - **Update:** Staff completed a replacement of one filter media and will replace the remaining media in the other filters in the coming year.

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 seek training and higher level certificates.

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:** Staff contracted and performed chemical cleaning of half of the well field to maintain well production capacity and efficiency.

Increase strategic process documentation.

- **Objective:** Increase the level of standard operational procedures and review 25% of existing standard operation procedures.
 - **Update:** Staff continues the process of reviewing standard operating procedures.

Improve the operational efficiencies of the Waste Water Treatment Plant.

- **Objective:** Install new MBT1 membrane and optimize performance of bio-solids process.
 - **Update:** The membranes have been delivered and are pending installation after the installation of required fine screen that will protect the membranes. Completion is expected in the summer of 2024.

Utilities Maintenance (Operations) Division 2023 Goals:

Improve operational efficiencies of the water distribution network.

- **Objective:** Utilize UDF program to guide and prioritize repairs and replacement of valves and fire hydrants.
 - **Update:** Staff continues the process of locating and operating all valves in the system and documenting when repairs or replacement are necessary.
- **Objective:** Continue the replacement of old, malfunctioning, and obsolete fire hydrants throughout the distribution system prioritizing fire hydrants that do not have isolation valves.
 - **Update:** Staff continues the identification of malfunctioning fire hydrants at the same time they are exercising the valves in the system. The malfunctioning fire hydrants are repaired if parts are available, if not the fire hydrants are replaced.
- **Objective:** Continue the replacement of malfunctioning or leaking valves throughout the distribution system.
 - **Update:** Staff continues to identify valves that need repair or replacement as part of the valve exercising process of the UDF program. The identified valves are then noted in the work order program and repair or replacement is scheduled.
- **Objective:** Assist in lead service line inventory process.
 - **Update:** Staff continues to note where lead service line connectors are found in the system so that the inventory can be completed.

Maintain high level of employee morale.

- **Objective:** Maintain two-year training cycle refresh for all employees and continue with new hire safety training program.
 - **Update:** The training cycle has helped keep everyone knowledgeable of requirements and helps new hires and transfers become knowledgeable of critical aspects of the positions.
- **Objective:** Proceed with focus on safety to minimize work related injuries.
 - **Update:** Staff continues to seek out new safety devices and equipment that will enhance the safety of our workers.
- **Objective:** Continue employee recognition and employee appreciation events.
 - **Update:** Staff holds quarterly luncheons that are well attended and provide an opportunity to visit with other department staff and a time to celebrate our victories and layout the future challenges.

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

- **Objective:** Continue the cleaning and inspection (televising & rapid assessment tool) of city sanitary sewer flow basins.
 - **Update:** Staff has implemented the rapid sewer assessment tool to guide the cleaning of sewer mains and has helped decrease the cycle time of inspecting all city owned sewer mains.
- **Objective:** Document system maintenance activities of the wastewater collection system to provide the condition of city assets.
 - **Update:** Staff continues to document the inspection date and condition of the sewer lines that are inspected in the GIS system.
- **Objective:** Continue with yearly root control 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 continues root sawing and chemical treatment to help mitigate the negative impacts of root intrusion into the collection system.

Utilities Construction Division 2023 Goals:

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 continues training of staff and researches new equipment and process to make sure we are prepared for projects.
- **Objective:** Research lining and repair methods that will minimize disturbance to surface and surrounding utilities.
 - **Update:** Staff researched self-performing lining an in-site repair of sewer lines but determined the upfront investment and training is prohibitive and we would not be competitive or efficient as self-performing the activities.

Implement a safety focused culture.

- **Objective:** Maintain two-year training cycle refresh for all employees and continue with new hire safety training program.
 - **Update:** Staff continues training for all employees.
- **Objective:** Continue to identify high risk tasks performed during operations and identify best practices and equipment to mitigate unnecessary risk.
 - **Update:** Staff continues to seek out new safety devices and equipment that will enhance the safety of our workers.

Utilities Meter Services Division 2023 Goals:

Improve operational efficiencies of the enterprise fund.

- **Objective:** Replace all city owned non-AMI meters within the meter system.
 - **Update:** Staff has completed the replacement of all non-AMI meters.
- **Objective:** Complete the first round of valve exercising and initiate the UDF program.
 - **Update:** Staff has completed approximately 85% of the valve exercising program.

Implement a safety focused culture.

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

- **Update:** Staff continues training for all employees.
- **Objective:** Continue to identify high risk tasks performed during operations and identify best practices and equipment to mitigate unnecessary risk.
 - **Update:** Staff continues to seek out new safety devices and equipment that will enhance the safety of our workers.

FY2024 Goals and Objectives

The Utilities Department FY2024 strategic goals and objectives include the following:

Administrative Division 2024 Goals:

Improve operational efficiencies of the enterprise fund.

- **Objective:** Participate in the implementation of the new financial and work order software and look for methods to leverage existing and purchased software to streamline operations.
- **Objective:** Improve Capital Improvement Program project selection and coordination with other departments.
- **Objective:** Optimize work order, inventory and back flow tracking system.

Improve operational resiliency of the enterprise fund.

- **Objective:** Install redundant main water transmission main from the water treatment plant to the distribution system.
- **Objective:** Evaluate the need for additional emergency power at the well field.
- **Objective:** Install an additional lime storage silo to increase resiliency in the event of supply or delivery disruptions.

Utilities Production & Treatment Division 2024 Goals:

Maintain federal and state regulatory compliance.

- **Objective:** Complete all reporting requirements in a timely manner.
- **Objective:** Implement steps to comply with Lead Service Line Inventory requirements.

Improve operational efficiency at the Wastewater Treatment Plant.

- **Objective:** Participate in the implementation of the new financial and work order software and look for methods to leverage existing and purchased software to streamline operations.
- **Objective:** Optimize bio-solids disposal process.
- **Objective:** Complete installation of MBT1 membranes and optimize process.

Improve operational efficiencies at the Water Treatment Plant.

- **Objective:** Participate in the implementation of the new financial and work order software and look for methods to leverage existing and purchased software to streamline operations.
- **Objective:** Perform filter media rehabilitation by replacing the aging media in the filters to increase filter run time.
- **Objective:** Evaluate alternative softening techniques for lower total operating costs.

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 and wastewater treatment division, as evidenced by operator license level increases.

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.
- **Objective:** Complete recommendations from the drought study that impact the well field.

Increase strategic process documentation.

- **Objective:** Create SCADA documents and implement process change procedure to maintain accurate backup and SCADA decisions tree process.

Utilities Maintenance (Operations) Division 2024 Goals:

Improve operational efficiencies of the water distribution network.

- **Objective:** Participate in the implementation of the new financial and work order software and look for methods to leverage existing and purchased software to streamline operations.
- **Objective:** Utilize UDF program to guide and prioritize repairs and replacement of valves and fire hydrants.
- **Objective:** Continue the replacement of old, malfunctioning, and obsolete fire hydrants throughout the distribution system prioritizing fire hydrants that do not have isolation valves.
- **Objective:** Continue the replacement of malfunctioning or leaking valves throughout the distribution system.
- **Objective:** Assist in lead service line inventory process.

Maintain high level of employee morale.

- **Objective:** Maintain two-year training cycle refresh for all employees and continue with new hire safety training program.
- **Objective:** Proceed with focus on safety to minimize work related injuries.
- **Objective:** Continue employee recognition and employee appreciation events.

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

- **Objective:** Participate in the implementation of the new financial and work order software and look for methods to leverage existing and purchased software to streamline operations.
- **Objective:** Continue the cleaning and inspection (televising & rapid assessment tool) of city sanitary sewer flow basins.
- **Objective:** Document system maintenance activities of the wastewater collection system to provide the condition of city assets.
- **Objective:** Continue with yearly root control 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.

Utilities Construction Division 2024 Goals:

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 training programs for equipment operators to further in-house skill.

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 2024 Goals:

Improve operational efficiencies of the enterprise fund.

- **Objective:** Participate in the implementation of the new financial and work order software and look for methods to leverage existing and purchased software to streamline operations.
- **Objective:** Develop operating and tracking standards for the utility locators.
- **Objective:** Complete the first round of valve exercising and initiate the UDF program.

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.

2024 Budget - Utilities Department

Water Operating & Capital 2020 Actual - 2024 Budget

Water Utility Billing Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Compensation						
Personnel Salaries						
Regular						
(90.30.133.02.4001) Regular	\$96,267	\$93,783	\$101,107	\$96,839	\$19,893	\$108,981
REGULAR TOTAL	\$96,267	\$93,783	\$101,107	\$96,839	\$19,893	\$108,981
Health Savings - (HSA)						
(90.30.133.02.4018) Health Savings-(Hsa)	\$2,089	\$2,263	\$2,463	\$3,079	\$1,540	\$3,607
HEALTH SAVINGS - (HSA) TOTAL	\$2,089	\$2,263	\$2,463	\$3,079	\$1,540	\$3,607
Opt Out (Health Insurance)						
(90.30.133.02.4015) Opt Out (Health Ins)	\$1,965	\$2,102	\$2,095	\$879	\$192	\$768
OPT OUT (HEALTH INSURANCE) TOTAL	\$1,965	\$2,102	\$2,095	\$879	\$192	\$768
Overtime						
(90.30.133.02.4004) Overtime	\$221	\$0	\$0	\$62	\$0	\$18
OVERTIME TOTAL	\$221	\$0	\$0	\$62	\$0	\$18
PERSONNEL SALARIES TOTAL	\$100,542	\$98,149	\$105,666	\$100,859	\$21,625	\$113,374
Personnel Costs						
Health Insurance						
(90.30.133.02.4105) Health Insurance	\$22,026	\$18,686	\$21,675	\$27,087	\$6,772	\$33,772
HEALTH INSURANCE TOTAL	\$22,026	\$18,686	\$21,675	\$27,087	\$6,772	\$33,772
Retirement - Lagers						
(90.30.133.02.4102) Retirement - Lagers	\$10,286	\$10,499	\$10,133	\$14,440	\$3,190	\$18,027
RETIREMENT - LAGERS TOTAL	\$10,286	\$10,499	\$10,133	\$14,440	\$3,190	\$18,027
Social Security						
(90.30.133.02.4101) Social Security	\$7,340	\$7,190	\$7,782	\$7,226	\$1,454	\$8,673
SOCIAL SECURITY TOTAL	\$7,340	\$7,190	\$7,782	\$7,226	\$1,454	\$8,673
Dental Insurance						
(90.30.133.02.4107) Dental Insurance	\$1,048	\$895	\$937	\$1,056	\$264	\$1,263
DENTAL INSURANCE TOTAL	\$1,048	\$895	\$937	\$1,056	\$264	\$1,263
Vision Insurance-Vsp						
(90.30.133.02.4112) Vision Insurance-Vsp	\$241	\$198	\$227	\$255	\$64	\$314
VISION INSURANCE-VSP TOTAL	\$241	\$198	\$227	\$255	\$64	\$314
Workers Compensation						
(90.30.133.02.4104) Workers Compensation	\$281	\$255	\$259	\$224	\$56	\$198
WORKERS COMPENSATION TOTAL	\$281	\$255	\$259	\$224	\$56	\$198
Disability Insurance						
(90.30.133.02.4116) Disability Insurance	\$72	\$73	\$67	\$64	\$16	\$76
DISABILITY INSURANCE TOTAL	\$72	\$73	\$67	\$64	\$16	\$76
Life Insurance						

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
(90.30.133.02.4106) Life Insurance	\$32	\$39	\$51	\$50	\$12	\$57
LIFE INSURANCE TOTAL	\$32	\$39	\$51	\$50	\$12	\$57
PERSONNEL COSTS TOTAL	\$41,326	\$37,834	\$41,131	\$50,402	\$11,827	\$62,380
COMPENSATION TOTAL	\$141,868	\$135,982	\$146,796	\$151,260	\$33,452	\$175,754
Operating Expenses						
Fees						
Financial Services						
(90.30.133.08.5346) Financial Services	\$80,099	\$55,293	\$56,533	\$63,386	\$15,096	\$75,000
FINANCIAL SERVICES TOTAL	\$80,099	\$55,293	\$56,533	\$63,386	\$15,096	\$75,000
Misc. Fees						
(90.30.133.08.5399) Miscellaneous Fees	\$367	\$1,133	\$744	\$374	\$563	\$900
MISC. FEES TOTAL	\$367	\$1,133	\$744	\$374	\$563	\$900
Legal Fees						
(90.30.133.08.5311) Legal Fees	\$0	\$592	\$74	\$888	\$0	\$500
LEGAL FEES TOTAL	\$0	\$592	\$74	\$888	\$0	\$500
FEES TOTAL	\$80,466	\$57,019	\$57,351	\$64,648	\$15,658	\$76,400
Other Expenses						
Postage						
(90.30.133.38.5808) Postage	\$31,108	\$28,453	\$26,433	\$28,149	\$4,794	\$30,000
POSTAGE TOTAL	\$31,108	\$28,453	\$26,433	\$28,149	\$4,794	\$30,000
Uncollectible Accounts						
(90.30.133.38.5805) Uncollectible Accounts	\$12,917	\$10,661	\$7,502	\$13,416	\$123	\$15,000
UNCOLLECTIBLE ACCOUNTS TOTAL	\$12,917	\$10,661	\$7,502	\$13,416	\$123	\$15,000
Clothing Expenses						
(90.30.133.38.5812) Clothing Expenses	\$0	\$0	\$491	\$0	\$0	\$500
CLOTHING EXPENSES TOTAL	\$0	\$0	\$491	\$0	\$0	\$500
Membership Dues						
(90.30.133.38.5811) Membership Dues	\$138	\$182	\$140	\$61	\$0	\$150
MEMBERSHIP DUES TOTAL	\$138	\$182	\$140	\$61	\$0	\$150
Meeting Expense						
(90.30.133.38.5803) Meeting Expense	\$61	\$0	\$34	\$127	\$15	\$100
MEETING EXPENSE TOTAL	\$61	\$0	\$34	\$127	\$15	\$100
Over/Short						
(90.30.133.38.5801) Over/Short	\$0	\$0	\$0	\$6	\$0	\$100
OVER/SHORT TOTAL	\$0	\$0	\$0	\$6	\$0	\$100
Miscellaneous Expenses						
(90.30.133.38.5989) Miscellaneous Expenses	\$12	\$0	\$87	\$0	\$0	\$0
MISCELLANEOUS EXPENSES TOTAL	\$12	\$0	\$87	\$0	\$0	\$0
OTHER EXPENSES TOTAL	\$44,237	\$39,296	\$34,687	\$41,760	\$4,931	\$45,850
Printing & Supplies						
Outside Printing						
(90.30.133.04.5120) Outside Printing	\$14,149	\$13,368	\$17,159	\$17,808	\$5,025	\$20,000
OUTSIDE PRINTING TOTAL	\$14,149	\$13,368	\$17,159	\$17,808	\$5,025	\$20,000
General Supplies						
(90.30.133.04.5001) General Supplies	\$1,936	\$1,557	\$2,091	\$1,912	\$394	\$2,000
GENERAL SUPPLIES TOTAL	\$1,936	\$1,557	\$2,091	\$1,912	\$394	\$2,000
PRINTING & SUPPLIES TOTAL	\$16,085	\$14,925	\$19,250	\$19,720	\$5,419	\$22,000
Maintenance						
Vehicle Fuel						
(90.30.133.14.5521) Vehicle Fuel	\$2,029	\$2,789	\$3,418	\$2,792	\$653	\$1,350
VEHICLE FUEL TOTAL	\$2,029	\$2,789	\$3,418	\$2,792	\$653	\$1,350
Software Maintenance						
(90.30.133.14.5591) Software Maintenance	\$2,376	\$594	\$0	\$0	\$0	\$10,000
SOFTWARE MAINTENANCE TOTAL	\$2,376	\$594	\$0	\$0	\$0	\$10,000
Vehicle Maintenance						
(90.30.133.14.5541) Vehicle Maintenance	\$0	\$0	\$24	\$18	\$0	\$0
VEHICLE MAINTENANCE TOTAL	\$0	\$0	\$24	\$18	\$0	\$0
MAINTENANCE TOTAL	\$4,405	\$3,383	\$3,441	\$2,809	\$653	\$11,350
Insurance						
Liability						
(90.30.133.16.5715) Liability	\$4,610	\$3,943	\$3,160	\$2,831	\$597	\$2,850
LIABILITY TOTAL	\$4,610	\$3,943	\$3,160	\$2,831	\$597	\$2,850

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
INSURANCE TOTAL	\$4,610	\$3,943	\$3,160	\$2,831	\$597	\$2,850
Utilities						
Mobile Phones						
(90.30.133.12.5453) Mobile Phones	\$0	\$0	\$0	\$0	\$0	\$5,130
MOBILE PHONES TOTAL	\$0	\$0	\$0	\$0	\$0	\$5,130
UTILITIES TOTAL	\$0	\$0	\$0	\$0	\$0	\$5,130
Non Capital Equipment						
Minor Furniture						
(90.30.133.18.5604) Minor Furniture	\$0	\$0	\$2,425	\$0	\$0	\$0
MINOR FURNITURE TOTAL	\$0	\$0	\$2,425	\$0	\$0	\$0
Minor Purchases						
(90.30.133.18.5601) Minor Equipment	\$0	\$0	\$0	\$25	\$0	\$500
MINOR PURCHASES TOTAL	\$0	\$0	\$0	\$25	\$0	\$500
NON CAPITAL EQUIPMENT TOTAL	\$0	\$0	\$2,425	\$25	\$0	\$500
Travel & Training						
Training Travel						
(90.30.133.06.5210) Training Travel	\$80	\$0	\$0	\$0	\$0	\$1,000
TRAINING TRAVEL TOTAL	\$80	\$0	\$0	\$0	\$0	\$1,000
Registration Fees						
(90.30.133.06.5251) Registration Fees	\$0	\$0	\$9	\$0	\$0	\$200
REGISTRATION FEES TOTAL	\$0	\$0	\$9	\$0	\$0	\$200
TRAVEL & TRAINING TOTAL	\$80	\$0	\$9	\$0	\$0	\$1,200
OPERATING EXPENSES TOTAL	\$149,883	\$118,565	\$120,323	\$131,793	\$27,258	\$165,280
TOTAL	\$291,751	\$254,547	\$267,120	\$283,053	\$60,710	\$341,034

Water System Maint. Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Compensation						
Personnel Salaries						
Regular						
(90.70.801.02.4001) Regular	\$565,308	\$530,538	\$581,493	\$657,094	\$135,422	\$827,081
REGULAR TOTAL	\$565,308	\$530,538	\$581,493	\$657,094	\$135,422	\$827,081
Overtime						
(90.70.801.02.4004) Overtime	\$35,742	\$57,044	\$81,665	\$78,431	\$18,518	\$84,000
OVERTIME TOTAL	\$35,742	\$57,044	\$81,665	\$78,431	\$18,518	\$84,000
Health Savings - (HSA)						
(90.70.801.02.4018) Health Savings-(Hsa)	\$16,064	\$12,729	\$12,342	\$12,128	\$6,264	\$17,328
HEALTH SAVINGS - (HSA) TOTAL	\$16,064	\$12,729	\$12,342	\$12,128	\$6,264	\$17,328
Opt Out (Health Insurance)						
(90.70.801.02.4015) Opt Out (Health Ins)	\$1,876	\$10,459	\$12,222	\$16,005	\$3,056	\$19,206
OPT OUT (HEALTH INSURANCE) TOTAL	\$1,876	\$10,459	\$12,222	\$16,005	\$3,056	\$19,206
Part-Time						
(90.70.801.02.4002) Part-Time	\$606	\$0	\$0	\$0	\$0	\$0
PART-TIME TOTAL	\$606	\$0	\$0	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$619,596	\$610,769	\$687,722	\$763,658	\$163,259	\$947,615
Personnel Costs						
Health Insurance						
(90.70.801.02.4105) Health Insurance	\$129,789	\$88,260	\$101,326	\$109,831	\$28,499	\$163,293
HEALTH INSURANCE TOTAL	\$129,789	\$88,260	\$101,326	\$109,831	\$28,499	\$163,293
Retirement - Lagers						
(90.70.801.02.4102) Retirement - Lagers	\$56,851	\$56,661	\$64,001	\$105,561	\$22,039	\$150,671
RETIREMENT - LAGERS TOTAL	\$56,851	\$56,661	\$64,001	\$105,561	\$22,039	\$150,671
Social Security						
(90.70.801.02.4101) Social Security	\$44,704	\$43,970	\$52,193	\$56,786	\$11,713	\$72,493
SOCIAL SECURITY TOTAL	\$44,704	\$43,970	\$52,193	\$56,786	\$11,713	\$72,493
Workers Compensation						
(90.70.801.02.4104) Workers Compensation	\$56,389	\$53,780	\$48,983	\$42,138	\$7,685	\$27,291
WORKERS COMPENSATION TOTAL	\$56,389	\$53,780	\$48,983	\$42,138	\$7,685	\$27,291
Dental Insurance						
(90.70.801.02.4107) Dental Insurance	\$5,524	\$4,547	\$4,316	\$4,315	\$1,207	\$6,063
DENTAL INSURANCE TOTAL	\$5,524	\$4,547	\$4,316	\$4,315	\$1,207	\$6,063

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Vision Insurance-Vsp						
(90.70.801.02.4112) Vision Insurance-Vsp	\$1,246	\$993	\$1,077	\$1,123	\$311	\$1,687
VISION INSURANCE-VSP TOTAL	\$1,246	\$993	\$1,077	\$1,123	\$311	\$1,687
Disability Insurance						
(90.70.801.02.4116) Disability Insurance	\$461	\$398	\$384	\$319	\$66	\$456
DISABILITY INSURANCE TOTAL	\$461	\$398	\$384	\$319	\$66	\$456
Life Insurance						
(90.70.801.02.4106) Life Insurance	\$202	\$198	\$286	\$331	\$77	\$433
LIFE INSURANCE TOTAL	\$202	\$198	\$286	\$331	\$77	\$433
PERSONNEL COSTS TOTAL	\$295,166	\$248,807	\$272,566	\$320,405	\$71,596	\$422,387
COMPENSATION TOTAL	\$914,762	\$859,576	\$960,288	\$1,084,062	\$234,856	\$1,370,002
Operating Expenses						
Maintenance						
Mains & Lines Maintenance						
(90.70.801.14.5532) Mains & Lines Maintenance	\$165,679	\$152,570	\$159,502	\$269,616	\$43,798	\$155,000
MAINS & LINES MAINTENANCE TOTAL	\$165,679	\$152,570	\$159,502	\$269,616	\$43,798	\$155,000
Vehicle Fuel						
(90.70.801.14.5521) Vehicle Fuel	\$27,593	\$41,334	\$58,511	\$50,701	\$6,283	\$45,000
VEHICLE FUEL TOTAL	\$27,593	\$41,334	\$58,511	\$50,701	\$6,283	\$45,000
Vehicle Maintenance						
(90.70.801.14.5541) Vehicle Maintenance	\$21,096	\$37,842	\$50,465	\$34,722	\$5,016	\$40,000
VEHICLE MAINTENANCE TOTAL	\$21,096	\$37,842	\$50,465	\$34,722	\$5,016	\$40,000
Misc Equipment Maint						
(90.70.801.14.5559) Misc Equipment Maint	\$12,521	\$2,765	\$24,967	\$47,440	\$3,611	\$30,000
MISC EQUIPMENT MAINT TOTAL	\$12,521	\$2,765	\$24,967	\$47,440	\$3,611	\$30,000
Building Maintenance						
(90.70.801.14.5571) Building Maintenance	\$17,641	\$17,887	\$18,130	\$23,843	\$3,157	\$10,000
BUILDING MAINTENANCE TOTAL	\$17,641	\$17,887	\$18,130	\$23,843	\$3,157	\$10,000
Software Maintenance						
(90.70.801.14.5591) Software Maintenance	\$0	\$5,065	\$10,495	\$13,349	\$15,420	\$20,000
SOFTWARE MAINTENANCE TOTAL	\$0	\$5,065	\$10,495	\$13,349	\$15,420	\$20,000
Overlay Program						
(90.70.801.14.5501) Overlay Program	\$0	\$0	\$0	\$0	\$0	\$5,000
OVERLAY PROGRAM TOTAL	\$0	\$0	\$0	\$0	\$0	\$5,000
MAINTENANCE TOTAL	\$244,529	\$257,463	\$322,071	\$439,671	\$77,285	\$305,000
Printing & Supplies						
Hydrant						
(90.70.801.04.5012) Hydrant	\$44,462	\$60,189	\$149,237	\$93,880	\$0	\$50,000
HYDRANT TOTAL	\$44,462	\$60,189	\$149,237	\$93,880	\$0	\$50,000
Meter						
(90.70.801.04.5011) Meter	\$17,380	\$53,797	\$89,533	\$57,406	\$0	\$20,000
METER TOTAL	\$17,380	\$53,797	\$89,533	\$57,406	\$0	\$20,000
Mains & Lines Supplies						
(90.70.801.04.5015) Mains & Lines Supplies	\$8,457	\$11,824	\$13,794	\$6,548	\$0	\$0
MAINS & LINES SUPPLIES TOTAL	\$8,457	\$11,824	\$13,794	\$6,548	\$0	\$0
Small Tools						
(90.70.801.04.5018) Small Tools	\$3,847	\$4,174	\$9,426	\$8,199	\$3,977	\$5,000
SMALL TOOLS TOTAL	\$3,847	\$4,174	\$9,426	\$8,199	\$3,977	\$5,000
General Supplies						
(90.70.801.04.5001) General Supplies	\$5,352	\$5,706	\$4,673	\$6,879	\$1,337	\$6,500
GENERAL SUPPLIES TOTAL	\$5,352	\$5,706	\$4,673	\$6,879	\$1,337	\$6,500
Maintenance Materials						
(90.70.801.04.5009) Maintenance Materials	\$191	\$680	\$734	\$0	\$0	\$1,000
MAINTENANCE MATERIALS TOTAL	\$191	\$680	\$734	\$0	\$0	\$1,000
Chemicals						
(90.70.801.04.5010) Chemicals	\$199	\$0	\$0	\$0	\$0	\$1,500
CHEMICALS TOTAL	\$199	\$0	\$0	\$0	\$0	\$1,500
PRINTING & SUPPLIES TOTAL	\$79,887	\$136,370	\$267,398	\$172,912	\$5,314	\$84,000
Fees						
Contract Labor						
(90.70.801.08.5397) Contract Labor	\$67,996	\$100,407	\$92,774	\$89,050	\$7,249	\$15,000
CONTRACT LABOR TOTAL	\$67,996	\$100,407	\$92,774	\$89,050	\$7,249	\$15,000

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Missouri One Call Fee						
(90.70.801.08.5305) Missouri One Call Fee	\$3,637	\$5,187	\$4,619	\$4,436	\$718	\$4,000
MISSOURI ONE CALL FEE TOTAL	\$3,637	\$5,187	\$4,619	\$4,436	\$718	\$4,000
Misc. Fees						
(90.70.801.08.5399) Miscellaneous Fees	\$997	\$549	\$0	\$0	\$0	\$1,500
MISC. FEES TOTAL	\$997	\$549	\$0	\$0	\$0	\$1,500
FEES TOTAL	\$72,630	\$106,142	\$97,393	\$93,486	\$7,967	\$20,500
Insurance						
Liability						
(90.70.801.16.5715) Liability	\$27,971	\$23,889	\$19,654	\$20,738	\$5,277	\$22,800
LIABILITY TOTAL	\$27,971	\$23,889	\$19,654	\$20,738	\$5,277	\$22,800
Liability Deductible						
(90.70.801.16.5732) Liability Deductible	\$0	\$10,111	\$5,000	\$14,991	\$0	\$20,000
LIABILITY DEDUCTIBLE TOTAL	\$0	\$10,111	\$5,000	\$14,991	\$0	\$20,000
REPLACEMENT PURCHASES						
(90.70.801.16.5745) REPLACEMENT PURCHASES	\$199	\$0	\$0	\$0	\$0	\$0
REPLACEMENT PURCHASES TOTAL	\$199	\$0	\$0	\$0	\$0	\$0
INSURANCE TOTAL	\$28,170	\$34,001	\$24,654	\$35,729	\$5,277	\$42,800
Other Expenses						
Protective Clothing						
(90.70.801.38.5813) Protective Clothing	\$7,774	\$8,798	\$9,046	\$11,293	\$4,384	\$12,500
PROTECTIVE CLOTHING TOTAL	\$7,774	\$8,798	\$9,046	\$11,293	\$4,384	\$12,500
Clothing Expenses						
(90.70.801.38.5812) Clothing Expenses	\$6,273	\$8,323	\$8,388	\$8,242	\$3,110	\$10,000
CLOTHING EXPENSES TOTAL	\$6,273	\$8,323	\$8,388	\$8,242	\$3,110	\$10,000
Miscellaneous Expenses						
(90.70.801.38.5989) Miscellaneous Expenses	\$1,128	\$2,107	\$3,319	\$2,130	\$1,738	\$2,000
MISCELLANEOUS EXPENSES TOTAL	\$1,128	\$2,107	\$3,319	\$2,130	\$1,738	\$2,000
Membership Dues						
(90.70.801.38.5811) Membership Dues	\$385	\$350	\$350	\$350	\$461	\$1,000
MEMBERSHIP DUES TOTAL	\$385	\$350	\$350	\$350	\$461	\$1,000
OTHER EXPENSES TOTAL	\$15,559	\$19,578	\$21,103	\$22,016	\$9,694	\$25,500
Non Capital Equipment						
Minor Purchases						
(90.70.801.18.5601) Minor Equipment	\$3,144	\$11,602	\$10,903	\$24,563	\$548	\$25,000
MINOR PURCHASES TOTAL	\$3,144	\$11,602	\$10,903	\$24,563	\$548	\$25,000
Equipment Rental						
(90.70.801.18.5611) Equipment Rental	\$0	\$724	\$387	\$0	\$0	\$5,000
EQUIPMENT RENTAL TOTAL	\$0	\$724	\$387	\$0	\$0	\$5,000
NON CAPITAL EQUIPMENT TOTAL	\$3,144	\$12,326	\$11,290	\$24,563	\$548	\$30,000
Travel & Training						
Other Training						
(90.70.801.06.5259) Training Costs	\$1,283	\$4,243	\$4,827	\$6,019	\$1,657	\$7,500
OTHER TRAINING TOTAL	\$1,283	\$4,243	\$4,827	\$6,019	\$1,657	\$7,500
Registration Fees						
(90.70.801.06.5251) REGISTRATION FEES	\$230	\$1,121	\$373	\$859	\$0	\$1,000
REGISTRATION FEES TOTAL	\$230	\$1,121	\$373	\$859	\$0	\$1,000
TRAVEL & TRAINING TOTAL	\$1,513	\$5,365	\$5,200	\$6,878	\$1,657	\$8,500
Utilities						
Natural Gas						
(90.70.801.12.5421) Natural Gas	\$3,422	\$1,454	\$1,055	\$1,435	\$1,046	\$3,000
NATURAL GAS TOTAL	\$3,422	\$1,454	\$1,055	\$1,435	\$1,046	\$3,000
Mobile Phones						
(90.70.801.12.5453) Mobile Phones	\$0	\$0	\$0	\$0	\$0	\$5,500
MOBILE PHONES TOTAL	\$0	\$0	\$0	\$0	\$0	\$5,500
Electric						
(90.70.801.12.5401) Electric	\$397	\$623	\$687	\$743	\$178	\$1,000
ELECTRIC TOTAL	\$397	\$623	\$687	\$743	\$178	\$1,000
UTILITIES TOTAL	\$3,820	\$2,078	\$1,742	\$2,178	\$1,224	\$9,500
OPERATING EXPENSES TOTAL	\$449,251	\$573,323	\$750,850	\$797,432	\$108,967	\$525,800
Debt Service						

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Debt Service Interest						
Interest-Special Oblig						
(90.70.801.24.6018) Interest-Special Oblig	\$0	\$0	\$0	\$0	\$0	\$250
INTEREST-SPECIAL OBLIG TOTAL	\$0	\$0	\$0	\$0	\$0	\$250
DEBT SERVICE INTEREST TOTAL	\$0	\$0	\$0	\$0	\$0	\$250
DEBT SERVICE TOTAL	\$0	\$0	\$0	\$0	\$0	\$250
TOTAL	\$1,364,014	\$1,432,899	\$1,711,138	\$1,881,494	\$343,822	\$1,896,052

Water Treatment Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Operating Expenses						
Fees						
Fees-Lime Sludge Disposal						
(90.70.802.08.5370) Fees-Lime Sludge Disposal	\$400,000	\$400,000	\$605,888	\$611,847	\$0	\$750,000
FEES-LIME SLUDGE DISPOSAL TOTAL	\$400,000	\$400,000	\$605,888	\$611,847	\$0	\$750,000
Miscellaneous Fees-Lee						
(90.70.802.08.5345) Miscellaneous Fees-Lee	\$13,878	\$37,765	\$943,996	\$26,210	\$1,346	\$50,000
MISCELLANEOUS FEES-LEE TOTAL	\$13,878	\$37,765	\$943,996	\$26,210	\$1,346	\$50,000
Water Purchases-Kansas City						
(90.70.802.08.5390) Water Purchases-Kansas City	\$121,965	\$140,960	\$166,085	\$229,913	\$15,734	\$145,000
WATER PURCHASES-KANSAS CITY TOTAL	\$121,965	\$140,960	\$166,085	\$229,913	\$15,734	\$145,000
Contract Labor						
(90.70.802.08.5397) Contract Labor	\$28,353	\$28,978	\$28,490	\$33,603	\$2,329	\$35,000
CONTRACT LABOR TOTAL	\$28,353	\$28,978	\$28,490	\$33,603	\$2,329	\$35,000
Other Misc Fees						
(90.70.802.08.5365) Lab Fees	\$16,769	\$13,765	\$17,185	\$18,797	\$0	\$17,000
OTHER MISC FEES TOTAL	\$16,769	\$13,765	\$17,185	\$18,797	\$0	\$17,000
Lee Chemical Operation						
(90.70.802.08.5343) Lee Chemical Operation	\$1,474	\$3,405	\$0	\$0	\$2,390	\$3,000
LEE CHEMICAL OPERATION TOTAL	\$1,474	\$3,405	\$0	\$0	\$2,390	\$3,000
Misc. Fees						
(90.70.802.08.5399) Miscellaneous Fees	\$46	\$476	\$457	\$200	\$0	\$1,000
MISC. FEES TOTAL	\$46	\$476	\$457	\$200	\$0	\$1,000
FEES TOTAL	\$582,485	\$625,349	\$1,762,102	\$920,571	\$21,800	\$1,001,000
Printing & Supplies						
Chemicals						
(90.70.802.04.5010) Chemicals	\$244,425	\$388,773	\$482,595	\$570,561	\$136,051	\$510,000
CHEMICALS TOTAL	\$244,425	\$388,773	\$482,595	\$570,561	\$136,051	\$510,000
Lab Supplies						
(90.70.802.04.5014) Lab Supplies	\$19,453	\$19,891	\$20,955	\$23,003	\$6,926	\$22,000
LAB SUPPLIES TOTAL	\$19,453	\$19,891	\$20,955	\$23,003	\$6,926	\$22,000
General Supplies						
(90.70.802.04.5001) General Supplies	\$1,451	\$2,278	\$3,879	\$3,171	\$331	\$3,000
GENERAL SUPPLIES TOTAL	\$1,451	\$2,278	\$3,879	\$3,171	\$331	\$3,000
Maintenance Materials						
(90.70.802.04.5009) Maintenance Materials	\$864	\$1,227	\$1,600	\$2,229	\$1,147	\$2,000
MAINTENANCE MATERIALS TOTAL	\$864	\$1,227	\$1,600	\$2,229	\$1,147	\$2,000
Building Maintenance Supplies						
(90.70.802.04.5008) Building Maintenance Supplies	\$695	\$221	\$521	\$401	\$344	\$5,000
BUILDING MAINTENANCE SUPPLIES TOTAL	\$695	\$221	\$521	\$401	\$344	\$5,000
Small Tools						
(90.70.802.04.5018) Minor Tools	\$769	\$1,102	\$2,038	\$684	\$78	\$2,000
SMALL TOOLS TOTAL	\$769	\$1,102	\$2,038	\$684	\$78	\$2,000
PRINTING & SUPPLIES TOTAL	\$267,656	\$413,492	\$511,588	\$600,050	\$144,877	\$544,000
Utilities						
Electric						
(90.70.802.12.5401) Electric	\$317,421	\$340,888	\$386,897	\$396,369	\$61,329	\$400,000
ELECTRIC TOTAL	\$317,421	\$340,888	\$386,897	\$396,369	\$61,329	\$400,000
Natural Gas						
(90.70.802.12.5421) Natural Gas	\$4,245	\$5,987	\$181	\$19,470	\$591	\$9,000

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
NATURAL GAS TOTAL	\$4,245	\$5,987	\$181	\$19,470	\$591	\$9,000
Mobile Phones						
(90.70.802.12.5453) Mobile Phones	\$0	\$2,705	\$4,849	\$5,098	\$854	\$5,000
MOBILE PHONES TOTAL	\$0	\$2,705	\$4,849	\$5,098	\$854	\$5,000
UTILITIES TOTAL	\$321,666	\$349,581	\$391,927	\$420,937	\$62,774	\$414,000
Maintenance						
Water Towers Maintenance						
(90.70.802.14.5537) Water Towers Maintenance	\$79,325	\$82,869	\$83,000	\$93,373	\$27,495	\$81,000
WATER TOWERS MAINTENANCE TOTAL	\$79,325	\$82,869	\$83,000	\$93,373	\$27,495	\$81,000
Plant Maintenance						
(90.70.802.14.5534) Water Plant Maintenance	\$41,753	\$60,535	\$76,737	\$92,838	\$39,766	\$95,000
PLANT MAINTENANCE TOTAL	\$41,753	\$60,535	\$76,737	\$92,838	\$39,766	\$95,000
Wellfield Maintenance						
(90.70.802.14.5535) Wellfield Maintenance	\$88,613	\$51,256	\$50,695	\$79,731	\$5,779	\$90,000
WELLFIELD MAINTENANCE TOTAL	\$88,613	\$51,256	\$50,695	\$79,731	\$5,779	\$90,000
Building Maintenance						
(90.70.802.14.5571) Building Maintenance	\$21,552	\$2,483	\$4,099	\$6,750	\$691	\$9,000
BUILDING MAINTENANCE TOTAL	\$21,552	\$2,483	\$4,099	\$6,750	\$691	\$9,000
Vehicle Fuel						
(90.70.802.14.5521) Vehicle Fuel	\$1,669	\$2,962	\$6,130	\$4,891	\$484	\$5,500
VEHICLE FUEL TOTAL	\$1,669	\$2,962	\$6,130	\$4,891	\$484	\$5,500
Software Maintenance						
(90.70.802.14.5591) Software Maintenance	\$0	\$4,387	\$2,150	\$0	\$3,100	\$6,500
SOFTWARE MAINTENANCE TOTAL	\$0	\$4,387	\$2,150	\$0	\$3,100	\$6,500
Vehicle Maintenance						
(90.70.802.14.5541) Vehicle Maintenance	\$835	\$1,684	\$1,076	\$7,783	\$158	\$3,000
VEHICLE MAINTENANCE TOTAL	\$835	\$1,684	\$1,076	\$7,783	\$158	\$3,000
Misc Equipment Maint						
(90.70.802.14.5559) Misc Equipment Maint	\$2,034	\$752	\$89	\$643	\$577	\$2,000
MISC EQUIPMENT MAINT TOTAL	\$2,034	\$752	\$89	\$643	\$577	\$2,000
MAINTENANCE TOTAL	\$235,780	\$206,927	\$223,978	\$286,009	\$78,051	\$292,000
Insurance						
Liability						
(90.70.802.16.5715) LIABILITY	\$17,706	\$14,608	\$11,961	\$12,416	\$3,110	\$13,430
LIABILITY TOTAL	\$17,706	\$14,608	\$11,961	\$12,416	\$3,110	\$13,430
Property Deductible						
(90.70.802.16.5712) Property Deductible	\$0	\$0	\$0	\$0	\$0	\$10,000
PROPERTY DEDUCTIBLE TOTAL	\$0	\$0	\$0	\$0	\$0	\$10,000
INSURANCE TOTAL	\$17,706	\$14,608	\$11,961	\$12,416	\$3,110	\$23,430
Non Capital Equipment						
Minor Purchases						
(90.70.802.18.5601) Minor Equipment	\$10,267	\$10,607	\$0	\$0	\$90	\$11,520
MINOR PURCHASES TOTAL	\$10,267	\$10,607	\$0	\$0	\$90	\$11,520
Equipment Rental						
(90.70.802.18.5611) Equipment Rental	\$243	\$1,607	\$0	\$0	\$0	\$5,240
EQUIPMENT RENTAL TOTAL	\$243	\$1,607	\$0	\$0	\$0	\$5,240
NON CAPITAL EQUIPMENT TOTAL	\$10,510	\$12,214	\$0	\$0	\$90	\$16,760
Other Expenses						
Protective Clothing						
(90.70.802.38.5813) Protective Clothing	\$1,760	\$2,544	\$2,327	\$3,068	\$721	\$2,570
PROTECTIVE CLOTHING TOTAL	\$1,760	\$2,544	\$2,327	\$3,068	\$721	\$2,570
Clothing Expenses						
(90.70.802.38.5812) Clothing Expenses	\$2,356	\$2,353	\$2,236	\$1,816	\$375	\$3,680
CLOTHING EXPENSES TOTAL	\$2,356	\$2,353	\$2,236	\$1,816	\$375	\$3,680
Safety Equipment						
(90.70.802.38.5832) Safety Equipment	\$522	\$338	\$1,608	\$442	\$170	\$630
SAFETY EQUIPMENT TOTAL	\$522	\$338	\$1,608	\$442	\$170	\$630
Membership Dues						
(90.70.802.38.5811) Membership Dues	\$350	\$350	\$350	\$350	\$435	\$630
MEMBERSHIP DUES TOTAL	\$350	\$350	\$350	\$350	\$435	\$630
OTHER EXPENSES TOTAL	\$4,989	\$5,585	\$6,521	\$5,676	\$1,702	\$7,510
Travel & Training						

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Other Training						
(90.70.802.06.5259) Training Costs	\$770	\$466	\$2,495	\$3,080	\$126	\$3,000
OTHER TRAINING TOTAL	\$770	\$466	\$2,495	\$3,080	\$126	\$3,000
Registration Fees						
(90.70.802.06.5251) Registration Fees	\$0	\$0	\$0	\$0	\$483	\$2,000
REGISTRATION FEES TOTAL	\$0	\$0	\$0	\$0	\$483	\$2,000
Training Travel	\$413	\$68	\$0	\$0	\$0	\$900
TRAVEL & TRAINING TOTAL	\$1,183	\$534	\$2,495	\$3,080	\$610	\$5,900
OPERATING EXPENSES TOTAL	\$1,441,977	\$1,628,290	\$2,910,572	\$2,248,739	\$313,013	\$2,304,600
Compensation						
Personnel Salaries						
Regular						
(90.70.802.02.4001) Regular	\$351,845	\$387,217	\$428,564	\$463,904	\$98,927	\$524,537
REGULAR TOTAL	\$351,845	\$387,217	\$428,564	\$463,904	\$98,927	\$524,537
Overtime						
(90.70.802.02.4004) Overtime	\$14,579	\$15,439	\$9,896	\$20,069	\$4,119	\$20,500
OVERTIME TOTAL	\$14,579	\$15,439	\$9,896	\$20,069	\$4,119	\$20,500
Health Savings - (HSA)						
(90.70.802.02.4018) Health Savings-(Hsa)	\$10,811	\$13,215	\$14,129	\$14,272	\$5,940	\$16,392
HEALTH SAVINGS - (HSA) TOTAL	\$10,811	\$13,215	\$14,129	\$14,272	\$5,940	\$16,392
Opt Out (Health Insurance)	\$0	\$0	\$0	\$0	\$582	\$0
PERSONNEL SALARIES TOTAL	\$377,235	\$415,872	\$452,589	\$498,245	\$109,568	\$561,429
Personnel Costs						
Health Insurance						
(90.70.802.02.4105) Health Insurance	\$108,580	\$108,078	\$106,712	\$115,431	\$26,015	\$147,826
HEALTH INSURANCE TOTAL	\$108,580	\$108,078	\$106,712	\$115,431	\$26,015	\$147,826
Retirement - Lagers						
(90.70.802.02.4102) Retirement - Lagers	\$37,327	\$40,105	\$47,134	\$68,043	\$13,395	\$89,267
RETIREMENT - LAGERS TOTAL	\$37,327	\$40,105	\$47,134	\$68,043	\$13,395	\$89,267
Social Security						
(90.70.802.02.4101) Social Security	\$27,540	\$30,386	\$33,239	\$36,002	\$7,850	\$42,949
SOCIAL SECURITY TOTAL	\$27,540	\$30,386	\$33,239	\$36,002	\$7,850	\$42,949
Workers Compensation						
(90.70.802.02.4104) Workers Compensation	\$26,583	\$25,137	\$21,838	\$18,573	\$5,000	\$17,756
WORKERS COMPENSATION TOTAL	\$26,583	\$25,137	\$21,838	\$18,573	\$5,000	\$17,756
Dental Insurance						
(90.70.802.02.4107) Dental Insurance	\$3,719	\$3,704	\$3,696	\$3,667	\$806	\$4,634
DENTAL INSURANCE TOTAL	\$3,719	\$3,704	\$3,696	\$3,667	\$806	\$4,634
Vision Insurance-Vsp						
(90.70.802.02.4112) Vision Insurance-Vsp	\$1,039	\$979	\$903	\$920	\$218	\$1,210
VISION INSURANCE-VSP TOTAL	\$1,039	\$979	\$903	\$920	\$218	\$1,210
Disability Insurance						
(90.70.802.02.4116) Disability Insurance	\$182	\$161	\$199	\$174	\$58	\$257
DISABILITY INSURANCE TOTAL	\$182	\$161	\$199	\$174	\$58	\$257
Life Insurance						
(90.70.802.02.4106) Life Insurance	\$126	\$152	\$195	\$207	\$51	\$250
LIFE INSURANCE TOTAL	\$126	\$152	\$195	\$207	\$51	\$250
PERSONNEL COSTS TOTAL	\$205,095	\$208,702	\$213,915	\$243,017	\$53,394	\$304,149
COMPENSATION TOTAL	\$582,330	\$624,573	\$666,504	\$741,262	\$162,961	\$865,578
TOTAL	\$2,024,307	\$2,252,864	\$3,577,076	\$2,990,000	\$475,974	\$3,170,178

Water Administration Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Depreciation and Non-cash						
Depreciation						
Depreciation						
(90.70.803.44.8001) Depreciation	\$1,434,043	\$1,451,808	\$1,554,614	\$1,674,724	\$0	\$1,568,000
DEPRECIATION TOTAL	\$1,434,043	\$1,451,808	\$1,554,614	\$1,674,724	\$0	\$1,568,000
DEPRECIATION TOTAL	\$1,434,043	\$1,451,808	\$1,554,614	\$1,674,724	\$0	\$1,568,000
Non Cash Expenditures	\$0	\$0	\$0	\$217,867	\$0	\$0
DEPRECIATION AND NON-CASH TOTAL	\$1,434,043	\$1,451,808	\$1,554,614	\$1,892,590	\$0	\$1,568,000

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Transfers						
Interfund Transfers						
Miscellaneous						
(90.70.803.42.5999) Transfer Out-Other	\$1,082,000	\$1,485,000	\$1,758,726	\$1,068,065	\$147,010	\$588,073
MISCELLANEOUS TOTAL	\$1,082,000	\$1,485,000	\$1,758,726	\$1,068,065	\$147,010	\$588,073
INTERFUND TRANSFERS TOTAL	\$1,082,000	\$1,485,000	\$1,758,726	\$1,068,065	\$147,010	\$588,073
TRANSFERS TOTAL	\$1,082,000	\$1,485,000	\$1,758,726	\$1,068,065	\$147,010	\$588,073
Compensation						
Personnel Salaries						
Regular						
(90.70.803.02.4001) Regular	\$240,614	\$249,466	\$283,214	\$346,717	\$67,364	\$361,398
REGULAR TOTAL	\$240,614	\$249,466	\$283,214	\$346,717	\$67,364	\$361,398
Health Savings - (HSA)						
(90.70.803.02.4018) Health Savings-(Hsa)	\$2,401	\$2,337	\$4,664	\$6,462	\$3,138	\$7,476
HEALTH SAVINGS - (HSA) TOTAL	\$2,401	\$2,337	\$4,664	\$6,462	\$3,138	\$7,476
Overtime						
(90.70.803.02.4004) Overtime	\$1,226	\$2,402	\$2,711	\$2,313	\$415	\$2,800
OVERTIME TOTAL	\$1,226	\$2,402	\$2,711	\$2,313	\$415	\$2,800
Opt Out (Health Insurance)						
(90.70.803.02.4015) Opt Out (Health Ins)	\$396	\$1,263	\$1,746	\$1,746	\$437	\$1,746
OPT OUT (HEALTH INSURANCE) TOTAL	\$396	\$1,263	\$1,746	\$1,746	\$437	\$1,746
Part-Time						
(90.70.803.02.4002) Part-Time	\$0	\$3,465	\$2,712	\$0	\$0	\$0
PART-TIME TOTAL	\$0	\$3,465	\$2,712	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$244,636	\$258,932	\$295,047	\$357,238	\$71,353	\$373,420
Personnel Costs						
Health Insurance						
(90.70.803.02.4105) Health Insurance	\$42,632	\$46,551	\$54,096	\$61,497	\$14,481	\$73,496
HEALTH INSURANCE TOTAL	\$42,632	\$46,551	\$54,096	\$61,497	\$14,481	\$73,496
Retirement - Lagers						
(90.70.803.02.4102) Retirement - Lagers	\$23,234	\$26,046	\$30,482	\$51,987	\$10,839	\$61,958
RETIREMENT - LAGERS TOTAL	\$23,234	\$26,046	\$30,482	\$51,987	\$10,839	\$61,958
Social Security						
(90.70.803.02.4101) Social Security	\$17,430	\$19,041	\$21,336	\$25,961	\$5,000	\$29,810
SOCIAL SECURITY TOTAL	\$17,430	\$19,041	\$21,336	\$25,961	\$5,000	\$29,810
Out Of Class						
(90.70.803.02.4003) OUT OF CLASS	\$0	\$0	\$0	\$0	\$0	\$16,250
OUT OF CLASS TOTAL	\$0	\$0	\$0	\$0	\$0	\$16,250
Dental Insurance						
(90.70.803.02.4107) Dental Insurance	\$1,507	\$1,500	\$1,574	\$1,750	\$415	\$2,087
DENTAL INSURANCE TOTAL	\$1,507	\$1,500	\$1,574	\$1,750	\$415	\$2,087
Workers Compensation						
(90.70.803.02.4104) Workers Compensation	\$974	\$883	\$889	\$993	\$650	\$2,308
WORKERS COMPENSATION TOTAL	\$974	\$883	\$889	\$993	\$650	\$2,308
Vision Insurance-Vsp						
(90.70.803.02.4112) Vision Insurance-Vsp	\$425	\$432	\$444	\$507	\$121	\$614
VISION INSURANCE-VSP TOTAL	\$425	\$432	\$444	\$507	\$121	\$614
Disability Insurance						
(90.70.803.02.4116) Disability Insurance	\$105	\$118	\$118	\$103	\$25	\$123
DISABILITY INSURANCE TOTAL	\$105	\$118	\$118	\$103	\$25	\$123
Life Insurance						
(90.70.803.02.4106) Life Insurance	\$37	\$78	\$76	\$97	\$23	\$112
LIFE INSURANCE TOTAL	\$37	\$78	\$76	\$97	\$23	\$112
Pension Expense						
(90.70.803.02.4150) Pension Expense	\$43,121	-\$335,713	-\$131,868	\$91,588	\$0	\$120,000
PENSION EXPENSE TOTAL	\$43,121	-\$335,713	-\$131,868	\$91,588	\$0	\$120,000
PERSONNEL COSTS TOTAL	\$129,464	-\$241,064	-\$22,853	\$234,483	\$31,555	\$306,758
COMPENSATION TOTAL	\$374,100	\$17,868	\$272,194	\$591,720	\$102,908	\$680,178
Operating Expenses						
Fees						
Overhead Fees-General Fund						

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
(90.70.803.08.5385) Overhead Fees-General Fund	\$179,200	\$179,200	\$179,200	\$179,200	\$49,277	\$197,120
OVERHEAD FEES-GENERAL FUND TOTAL	\$179,200	\$179,200	\$179,200	\$179,200	\$49,277	\$197,120
Misc. Fees						
(90.70.803.08.5399) Miscellaneous Fees	\$7,276	\$0	\$0	\$0	\$0	\$0
MISC. FEES TOTAL	\$7,276	\$0	\$0	\$0	\$0	\$0
Financial Services	\$0	\$0	\$0	\$672	\$0	\$0
FEES TOTAL	\$186,476	\$179,200	\$179,200	\$179,872	\$49,277	\$197,120
Insurance						
Property/Im						
(90.70.803.16.5711) Property/Im	\$31,570	\$37,852	\$46,307	\$48,696	\$12,567	\$54,288
PROPERTY/IM TOTAL	\$31,570	\$37,852	\$46,307	\$48,696	\$12,567	\$54,288
Liability						
(90.70.803.16.5715) Liability	\$6,499	\$5,463	\$4,949	\$5,466	\$1,374	\$5,940
LIABILITY TOTAL	\$6,499	\$5,463	\$4,949	\$5,466	\$1,374	\$5,940
INSURANCE TOTAL	\$38,069	\$43,315	\$51,256	\$54,162	\$13,941	\$60,228
Utilities						
Mobile Phones						
(90.70.803.12.5453) Mobile Phones	\$3,858	\$1,654	\$551	\$592	\$91	\$1,700
MOBILE PHONES TOTAL	\$3,858	\$1,654	\$551	\$592	\$91	\$1,700
UTILITIES TOTAL	\$3,858	\$1,654	\$551	\$592	\$91	\$1,700
Maintenance						
Misc Equipment Maint						
(90.70.803.14.5559) Misc Equipment Maint	\$0	\$0	\$3,294	\$2,056	\$1,028	\$0
MISC EQUIPMENT MAINT TOTAL	\$0	\$0	\$3,294	\$2,056	\$1,028	\$0
Radio Maintenance						
(90.70.803.14.5552) Radio Maintenance	\$194	\$0	\$0	\$0	\$0	\$500
RADIO MAINTENANCE TOTAL	\$194	\$0	\$0	\$0	\$0	\$500
MAINTENANCE TOTAL	\$194	\$0	\$3,294	\$2,056	\$1,028	\$500
Travel & Training						
Registration Fees						
(90.70.803.06.5251) Registration Fees	\$89	\$325	\$323	\$571	\$483	\$1,000
REGISTRATION FEES TOTAL	\$89	\$325	\$323	\$571	\$483	\$1,000
Training Travel						
(90.70.803.06.5210) Training Travel	\$84	\$0	\$187	\$202	\$0	\$1,500
TRAINING TRAVEL TOTAL	\$84	\$0	\$187	\$202	\$0	\$1,500
TRAVEL & TRAINING TOTAL	\$173	\$325	\$510	\$773	\$483	\$2,500
Other Expenses						
Membership Dues						
(90.70.803.38.5811) Membership Dues	\$430	\$195	\$0	\$34	\$0	\$500
MEMBERSHIP DUES TOTAL	\$430	\$195	\$0	\$34	\$0	\$500
Meeting Expense						
(90.70.803.38.5803) Meeting Expense	\$59	\$0	\$0	\$0	\$0	\$250
MEETING EXPENSE TOTAL	\$59	\$0	\$0	\$0	\$0	\$250
OTHER EXPENSES TOTAL	\$489	\$195	\$0	\$34	\$0	\$750
Printing & Supplies						
General Supplies						
(90.70.803.04.5001) General Supplies	\$92	\$0	\$6	\$113	\$0	\$0
GENERAL SUPPLIES TOTAL	\$92	\$0	\$6	\$113	\$0	\$0
PRINTING & SUPPLIES TOTAL	\$92	\$0	\$6	\$113	\$0	\$0
Non Capital Equipment						
Minor Purchases						
(90.70.803.18.5601) Minor Equipment	\$0	\$35	\$0	\$175	\$0	\$0
MINOR PURCHASES TOTAL	\$0	\$35	\$0	\$175	\$0	\$0
NON CAPITAL EQUIPMENT TOTAL	\$0	\$35	\$0	\$175	\$0	\$0
OPERATING EXPENSES TOTAL	\$229,350	\$224,723	\$234,816	\$237,776	\$64,821	\$262,798
Debt Service						
Debt Service Interest						
Bond Interest						
(90.70.803.24.6011) Bond Interest	\$85,063	\$58,467	\$82,165	\$52,018	\$13,220	\$51,122
BOND INTEREST TOTAL	\$85,063	\$58,467	\$82,165	\$52,018	\$13,220	\$51,122
DEBT SERVICE INTEREST TOTAL	\$85,063	\$58,467	\$82,165	\$52,018	\$13,220	\$51,122

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Debt Service Other Costs Fees						
Debt Service Fees						
(90.70.803.24.6021) Bond Service Fees	\$483	\$378	\$46	\$41	\$0	\$400
DEBT SERVICE FEES TOTAL	\$483	\$378	\$46	\$41	\$0	\$400
DEBT SERVICE OTHER COSTS FEES TOTAL	\$483	\$378	\$46	\$41	\$0	\$400
DEBT SERVICE TOTAL	\$85,546	\$58,845	\$82,210	\$52,059	\$13,220	\$51,522
Capital Projects						
Capital Outlays						
Computer Equipment						
(90.70.803.36.7202) Computer Equipment	\$0	\$0	\$0	\$0	\$2,443	\$55,000
COMPUTER EQUIPMENT TOTAL	\$0	\$0	\$0	\$0	\$2,443	\$55,000
CAPITAL OUTLAYS TOTAL	\$0	\$0	\$0	\$0	\$2,443	\$55,000
CAPITAL PROJECTS TOTAL	\$0	\$0	\$0	\$0	\$2,443	\$55,000
TOTAL	\$3,205,039	\$3,238,244	\$3,902,561	\$3,842,211	\$330,402	\$3,205,571

Water Capital Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Capital Projects						
Capital Outlays						
Construction Contracts						
(94.70.801.36.7510) Construction Contract-Moss	\$0	\$0	\$0	\$0	\$30,505	\$1,750,000
(94.70.802.36.7510) Construction Contract	\$0	\$0	\$0	\$0	\$0	\$600,000
CONSTRUCTION CONTRACTS TOTAL	\$0	\$0	\$0	\$0	\$30,505	\$2,350,000
Engineering Design						
(94.70.801.36.7501) Engineering Design	\$0	\$0	\$0	\$0	\$438	\$250,000
(94.70.802.36.7501) Engineering Design	\$0	\$0	\$0	\$0	\$0	\$200,000
ENGINEERING DESIGN TOTAL	\$0	\$0	\$0	\$0	\$438	\$450,000
Vehicles						
(94.70.801.36.7101) Vehicles	\$0	\$0	\$0	\$0	\$0	\$325,000
(94.70.802.36.7101) Vehicles	\$0	\$0	\$0	\$0	\$0	\$55,000
VEHICLES TOTAL	\$0	\$0	\$0	\$0	\$0	\$380,000
Computer Software						
(94.70.801.36.7203) Computer Software	\$0	\$0	\$0	\$9,460	\$0	\$35,000
COMPUTER SOFTWARE TOTAL	\$0	\$0	\$0	\$9,460	\$0	\$35,000
CAPITAL OUTLAYS TOTAL	\$0	\$0	\$0	\$9,460	\$30,943	\$3,215,000
CAPITAL PROJECTS TOTAL	\$0	\$0	\$0	\$9,460	\$30,943	\$3,215,000
TOTAL	\$0	\$0	\$0	\$9,460	\$30,943	\$3,215,000

Wastewater Operating & Capital 2019 Actual - 2023 Budget

Wastewater Utility Billing Exp. - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Operating Expenses						
Fees						
Financial Services						
(92.30.134.08.5346) Financial Services	\$106,737	\$72,660	\$75,394	\$84,089	\$19,910	\$97,000
FINANCIAL SERVICES TOTAL	\$106,737	\$72,660	\$75,394	\$84,089	\$19,910	\$97,000
Misc. Fees						
(92.30.134.08.5399) Miscellaneous Fees	\$474	\$1,486	\$959	\$509	\$755	\$1,000
MISC. FEES TOTAL	\$474	\$1,486	\$959	\$509	\$755	\$1,000
Legal Fees						
(92.30.134.08.5311) Legal Fees	\$0	\$0	\$0	\$0	\$0	\$2,000
LEGAL FEES TOTAL	\$0	\$0	\$0	\$0	\$0	\$2,000
FEES TOTAL	\$107,210	\$74,146	\$76,353	\$84,598	\$20,664	\$100,000
Other Expenses						
Postage						
(92.30.134.38.5808) Postage	\$34,166	\$28,452	\$26,454	\$28,149	\$4,794	\$40,000
POSTAGE TOTAL	\$34,166	\$28,452	\$26,454	\$28,149	\$4,794	\$40,000
Uncollectible Accounts						
(92.30.134.38.5805) Uncollectible Accounts	\$19,332	\$16,863	\$31,480	\$31,643	\$154	\$45,000
UNCOLLECTIBLE ACCOUNTS TOTAL	\$19,332	\$16,863	\$31,480	\$31,643	\$154	\$45,000
Membership Dues						
(92.30.134.38.5811) Membership Dues	\$162	\$189	\$156	\$65	\$0	\$200
MEMBERSHIP DUES TOTAL	\$162	\$189	\$156	\$65	\$0	\$200
Clothing Expenses						
(92.30.134.38.5812) Clothing Expenses	\$0	\$0	\$220	\$0	\$0	\$500
CLOTHING EXPENSES TOTAL	\$0	\$0	\$220	\$0	\$0	\$500
Meeting Expense						
(92.30.134.38.5803) Meeting Expense	\$0	\$0	\$35	\$40	\$15	\$150
MEETING EXPENSE TOTAL	\$0	\$0	\$35	\$40	\$15	\$150
Miscellaneous Expenses						
(92.30.134.38.5989) Miscellaneous Expenses	\$12	\$0	\$87	\$0	\$0	\$100
MISCELLANEOUS EXPENSES TOTAL	\$12	\$0	\$87	\$0	\$0	\$100
Over/Short						
(92.30.134.38.5801) Over/Short	\$0	\$0	\$0	\$3	\$0	\$100
OVER/SHORT TOTAL	\$0	\$0	\$0	\$3	\$0	\$100
OTHER EXPENSES TOTAL	\$53,672	\$45,503	\$58,430	\$59,900	\$4,962	\$86,050
Printing & Supplies						
Outside Printing						
(92.30.134.04.5120) Outside Printing	\$14,947	\$13,368	\$16,271	\$17,354	\$5,025	\$20,000
OUTSIDE PRINTING TOTAL	\$14,947	\$13,368	\$16,271	\$17,354	\$5,025	\$20,000
General Supplies						
(92.30.134.04.5001) General Supplies	\$1,291	\$1,017	\$1,520	\$1,142	\$108	\$2,000
GENERAL SUPPLIES TOTAL	\$1,291	\$1,017	\$1,520	\$1,142	\$108	\$2,000
PRINTING & SUPPLIES TOTAL	\$16,237	\$14,385	\$17,791	\$18,496	\$5,133	\$22,000
Utilities						
Mobile Phones						
(92.30.134.12.5453) Mobile Phones	\$14,470	\$6,970	\$3,571	\$3,763	\$730	\$5,000
MOBILE PHONES TOTAL	\$14,470	\$6,970	\$3,571	\$3,763	\$730	\$5,000
UTILITIES TOTAL	\$14,470	\$6,970	\$3,571	\$3,763	\$730	\$5,000
Maintenance						
Vehicle Fuel						
(92.30.134.14.5521) Vehicle Fuel	\$2,583	\$3,549	\$4,350	\$3,553	\$831	\$2,000
VEHICLE FUEL TOTAL	\$2,583	\$3,549	\$4,350	\$3,553	\$831	\$2,000
Software Maintenance						
(92.30.134.14.5591) Software Maintenance	\$3,024	\$756	\$0	\$0	\$0	\$5,000
SOFTWARE MAINTENANCE TOTAL	\$3,024	\$756	\$0	\$0	\$0	\$5,000
Office Equipment Maintenance						
(92.30.134.14.5551) Office Maintenance	\$0	\$0	\$0	\$0	\$0	\$500

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
OFFICE EQUIPMENT MAINTENANCE TOTAL	\$0	\$0	\$0	\$0	\$0	\$500
MAINTENANCE TOTAL	\$5,607	\$4,305	\$4,350	\$3,553	\$831	\$7,500
Insurance						
Liability						
(92.30.134.16.5715) Liability	\$5,720	\$4,892	\$3,921	\$3,513	\$741	\$3,200
LIABILITY TOTAL	\$5,720	\$4,892	\$3,921	\$3,513	\$741	\$3,200
INSURANCE TOTAL	\$5,720	\$4,892	\$3,921	\$3,513	\$741	\$3,200
Non Capital Equipment						
Minor Purchases						
(92.30.134.18.5601) Minor Equipment	\$0	\$0	\$1,436	-\$175	\$0	\$2,000
MINOR PURCHASES TOTAL	\$0	\$0	\$1,436	-\$175	\$0	\$2,000
Minor Furniture	\$0	\$0	\$2,535	\$0	\$0	\$0
NON CAPITAL EQUIPMENT TOTAL	\$0	\$0	\$3,971	-\$175	\$0	\$2,000
Travel & Training						
Training Travel						
(92.30.134.06.5210) Training Travel	\$102	\$0	\$0	\$0	\$0	\$1,000
TRAINING TRAVEL TOTAL	\$102	\$0	\$0	\$0	\$0	\$1,000
Registration Fees						
(92.30.134.06.5251) Registration Fees	\$0	\$0	\$10	\$0	\$0	\$500
REGISTRATION FEES TOTAL	\$0	\$0	\$10	\$0	\$0	\$500
TRAVEL & TRAINING TOTAL	\$102	\$0	\$10	\$0	\$0	\$1,500
OPERATING EXPENSES TOTAL	\$203,018	\$150,201	\$168,397	\$173,647	\$33,061	\$227,250
Compensation						
Personnel Salaries						
Regular						
(92.30.134.02.4001) Regular	\$116,320	\$113,345	\$121,718	\$115,225	\$23,676	\$130,636
REGULAR TOTAL	\$116,320	\$113,345	\$121,718	\$115,225	\$23,676	\$130,636
Health Savings - (HSA)						
(92.30.134.02.4018) Health Savings-(Hsa)	\$2,462	\$2,670	\$2,944	\$3,742	\$1,871	\$4,414
HEALTH SAVINGS - (HSA) TOTAL	\$2,462	\$2,670	\$2,944	\$3,742	\$1,871	\$4,414
Opt Out (Health Insurance)						
(92.30.134.02.4015) Opt Out (Health Ins)	\$2,520	\$2,684	\$2,689	\$1,120	\$244	\$978
OPT OUT (HEALTH INSURANCE) TOTAL	\$2,520	\$2,684	\$2,689	\$1,120	\$244	\$978
Overtime						
(92.30.134.02.4004) Overtime	\$284	\$0	\$0	\$79	\$0	\$24
OVERTIME TOTAL	\$284	\$0	\$0	\$79	\$0	\$24
PERSONNEL SALARIES TOTAL	\$121,586	\$118,699	\$127,351	\$120,166	\$25,791	\$136,052
Personnel Costs						
Health Insurance						
(92.30.134.02.4105) Health Insurance	\$26,694	\$22,369	\$26,022	\$32,725	\$8,181	\$41,146
HEALTH INSURANCE TOTAL	\$26,694	\$22,369	\$26,022	\$32,725	\$8,181	\$41,146
Retirement - Lagers						
(92.30.134.02.4102) Retirement - Lagers	\$12,480	\$12,728	\$12,177	\$17,227	\$3,799	\$21,632
RETIREMENT - LAGERS TOTAL	\$12,480	\$12,728	\$12,177	\$17,227	\$3,799	\$21,632
Social Security						
(92.30.134.02.4101) Social Security	\$8,894	\$8,716	\$9,403	\$8,620	\$1,733	\$10,408
SOCIAL SECURITY TOTAL	\$8,894	\$8,716	\$9,403	\$8,620	\$1,733	\$10,408
Dental Insurance						
(92.30.134.02.4107) Dental Insurance	\$1,295	\$1,097	\$1,150	\$1,300	\$325	\$1,560
DENTAL INSURANCE TOTAL	\$1,295	\$1,097	\$1,150	\$1,300	\$325	\$1,560
Workers Compensation						
(92.30.134.02.4104) Workers Compensation	\$628	\$559	\$554	\$465	\$67	\$237
WORKERS COMPENSATION TOTAL	\$628	\$559	\$554	\$465	\$67	\$237
Vision Insurance-Vsp						
(92.30.134.02.4112) Vision Insurance-Vsp	\$292	\$237	\$275	\$309	\$77	\$385
VISION INSURANCE-VSP TOTAL	\$292	\$237	\$275	\$309	\$77	\$385
Disability Insurance	\$88	\$90	\$82	\$79	\$20	\$94
Life Insurance	\$40	\$48	\$64	\$61	\$15	\$71
PERSONNEL COSTS TOTAL	\$50,410	\$45,844	\$49,726	\$60,786	\$14,217	\$75,533
COMPENSATION TOTAL	\$171,996	\$164,542	\$177,076	\$180,952	\$40,009	\$211,585
TOTAL	\$375,014	\$314,744	\$345,473	\$354,599	\$73,070	\$438,835

Wastewater Maintenance Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Compensation						
Personnel Salaries						
Regular						
(92.70.901.02.4001) Regular	\$482,928	\$501,060	\$567,180	\$587,253	\$135,514	\$634,719
REGULAR TOTAL	\$482,928	\$501,060	\$567,180	\$587,253	\$135,514	\$634,719
Overtime						
(92.70.901.02.4004) Overtime	\$27,871	\$32,880	\$33,683	\$49,008	\$9,743	\$47,725
OVERTIME TOTAL	\$27,871	\$32,880	\$33,683	\$49,008	\$9,743	\$47,725
Health Savings - (HSA)						
(92.70.901.02.4018) Health Savings-(Hsa)	\$11,227	\$13,952	\$17,724	\$19,272	\$10,736	\$21,072
HEALTH SAVINGS - (HSA) TOTAL	\$11,227	\$13,952	\$17,724	\$19,272	\$10,736	\$21,072
Opt Out (Health Insurance)						
(92.70.901.02.4015) Opt Out (Health Ins)	\$4,462	\$5,366	\$8,640	\$8,439	\$2,182	\$5,238
OPT OUT (HEALTH INSURANCE) TOTAL	\$4,462	\$5,366	\$8,640	\$8,439	\$2,182	\$5,238
Part-Time						
(92.70.901.02.4002) Part-Time	\$772	\$0	\$0	\$0	\$0	\$0
PART-TIME TOTAL	\$772	\$0	\$0	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$527,259	\$553,259	\$627,227	\$663,972	\$158,176	\$708,754
Personnel Costs						
Health Insurance						
(92.70.901.02.4105) Health Insurance	\$104,468	\$134,884	\$150,379	\$156,703	\$45,875	\$196,539
HEALTH INSURANCE TOTAL	\$104,468	\$134,884	\$150,379	\$156,703	\$45,875	\$196,539
Retirement - Lagers						
(92.70.901.02.4102) Retirement - Lagers	\$49,878	\$55,404	\$63,022	\$88,666	\$19,925	\$112,692
RETIREMENT - LAGERS TOTAL	\$49,878	\$55,404	\$63,022	\$88,666	\$19,925	\$112,692
Workers Compensation						
(92.70.901.02.4104) Workers Compensation	\$58,803	\$53,947	\$56,672	\$51,907	\$6,009	\$21,342
WORKERS COMPENSATION TOTAL	\$58,803	\$53,947	\$56,672	\$51,907	\$6,009	\$21,342
Social Security						
(92.70.901.02.4101) Social Security	\$38,014	\$40,091	\$45,835	\$48,032	\$10,859	\$54,220
SOCIAL SECURITY TOTAL	\$38,014	\$40,091	\$45,835	\$48,032	\$10,859	\$54,220
Dental Insurance						
(92.70.901.02.4107) Dental Insurance	\$4,344	\$4,842	\$5,128	\$5,035	\$1,451	\$6,321
DENTAL INSURANCE TOTAL	\$4,344	\$4,842	\$5,128	\$5,035	\$1,451	\$6,321
Vision Insurance-Vsp						
(92.70.901.02.4112) Vision Insurance-Vsp	\$999	\$1,368	\$1,433	\$1,373	\$393	\$1,709
VISION INSURANCE-VSP TOTAL	\$999	\$1,368	\$1,433	\$1,373	\$393	\$1,709
Disability Insurance						
(92.70.901.02.4116) Disability Insurance	\$434	\$445	\$398	\$308	\$79	\$381
DISABILITY INSURANCE TOTAL	\$434	\$445	\$398	\$308	\$79	\$381
Life Insurance						
(92.70.901.02.4106) Life Insurance	\$169	\$204	\$290	\$314	\$86	\$347
LIFE INSURANCE TOTAL	\$169	\$204	\$290	\$314	\$86	\$347
PERSONNEL COSTS TOTAL	\$257,109	\$291,184	\$323,158	\$352,336	\$84,678	\$393,551
COMPENSATION TOTAL	\$784,368	\$844,442	\$950,385	\$1,016,308	\$242,853	\$1,102,305
Operating Expenses						
Maintenance						
Mains & Lines Maintenance						
(92.70.901.14.5532) Mains & Lines Maintenance	\$31,308	\$66,319	\$72,698	\$48,993	\$3,629	\$75,000
MAINS & LINES MAINTENANCE TOTAL	\$31,308	\$66,319	\$72,698	\$48,993	\$3,629	\$75,000
Vehicle Maintenance						
(92.70.901.14.5541) Vehicle Maintenance	\$18,356	\$33,520	\$32,766	\$29,001	\$10,158	\$45,000
VEHICLE MAINTENANCE TOTAL	\$18,356	\$33,520	\$32,766	\$29,001	\$10,158	\$45,000
Vehicle Fuel						
(92.70.901.14.5521) Vehicle Fuel	\$18,396	\$27,616	\$39,400	\$33,801	\$4,189	\$45,000
VEHICLE FUEL TOTAL	\$18,396	\$27,616	\$39,400	\$33,801	\$4,189	\$45,000
Software Maintenance						
(92.70.901.14.5591) Software Maintenance	\$1,333	\$10,550	\$25,782	\$36,983	\$34,168	\$35,000
SOFTWARE MAINTENANCE TOTAL	\$1,333	\$10,550	\$25,782	\$36,983	\$34,168	\$35,000
Misc Equipment Maint						

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
(92.70.901.14.5559) Misc Equipment Maint	\$7,755	\$13,850	\$35,612	\$32,476	\$2,999	\$35,000
MISC EQUIPMENT MAINT TOTAL	\$7,755	\$13,850	\$35,612	\$32,476	\$2,999	\$35,000
Building Maintenance						
(92.70.901.14.5571) Building Maintenance	\$11,102	\$13,354	\$16,085	\$20,623	\$3,142	\$10,000
BUILDING MAINTENANCE TOTAL	\$11,102	\$13,354	\$16,085	\$20,623	\$3,142	\$10,000
MAINTENANCE TOTAL	\$88,249	\$165,209	\$222,343	\$201,876	\$58,284	\$245,000
Fees						
Contract Labor						
(92.70.901.08.5397) Contract Labor	\$67,707	\$95,296	\$92,663	\$87,450	\$6,683	\$15,000
CONTRACT LABOR TOTAL	\$67,707	\$95,296	\$92,663	\$87,450	\$6,683	\$15,000
Missouri One Call Fee						
(92.70.901.08.5305) Missouri One Call Fee	\$3,637	\$5,187	\$4,619	\$4,436	\$718	\$8,000
MISSOURI ONE CALL FEE TOTAL	\$3,637	\$5,187	\$4,619	\$4,436	\$718	\$8,000
Misc. Fees						
(92.70.901.08.5399) Miscellaneous Fees	\$2,243	\$2,259	\$2,239	\$762	\$647	\$3,000
MISC. FEES TOTAL	\$2,243	\$2,259	\$2,239	\$762	\$647	\$3,000
FEES TOTAL	\$73,588	\$102,742	\$99,521	\$92,648	\$8,047	\$26,000
Insurance						
Liability						
(92.70.901.16.5715) Liability	\$27,420	\$22,321	\$18,396	\$19,340	\$4,904	\$21,190
LIABILITY TOTAL	\$27,420	\$22,321	\$18,396	\$19,340	\$4,904	\$21,190
Liability Deductible						
(92.70.901.16.5732) Liability Deductible	\$5,304	\$54	\$5,000	\$0	\$0	\$30,000
LIABILITY DEDUCTIBLE TOTAL	\$5,304	\$54	\$5,000	\$0	\$0	\$30,000
INSURANCE TOTAL	\$32,725	\$22,375	\$23,396	\$19,340	\$4,904	\$51,190
Non Capital Equipment						
Minor Purchases						
(92.70.901.18.5601) Minor Equipment	\$18,921	\$11,820	\$9,647	\$28,196	\$1,163	\$30,000
MINOR PURCHASES TOTAL	\$18,921	\$11,820	\$9,647	\$28,196	\$1,163	\$30,000
Equipment Rental						
(92.70.901.18.5611) Equipment Rental	\$0	\$90	\$0	\$0	\$0	\$5,000
EQUIPMENT RENTAL TOTAL	\$0	\$90	\$0	\$0	\$0	\$5,000
NON CAPITAL EQUIPMENT TOTAL	\$18,921	\$11,910	\$9,647	\$28,196	\$1,163	\$35,000
Other Expenses						
Protective Clothing						
(92.70.901.38.5813) Protective Clothing	\$5,790	\$5,896	\$9,002	\$9,335	\$2,630	\$12,500
PROTECTIVE CLOTHING TOTAL	\$5,790	\$5,896	\$9,002	\$9,335	\$2,630	\$12,500
Clothing Expenses						
(92.70.901.38.5812) Clothing Expenses	\$4,063	\$5,322	\$7,846	\$6,530	\$2,447	\$10,000
CLOTHING EXPENSES TOTAL	\$4,063	\$5,322	\$7,846	\$6,530	\$2,447	\$10,000
Miscellaneous Expenses						
(92.70.901.38.5989) Miscellaneous Expenses	\$1,302	\$1,613	\$3,412	\$4,770	\$1,770	\$2,000
MISCELLANEOUS EXPENSES TOTAL	\$1,302	\$1,613	\$3,412	\$4,770	\$1,770	\$2,000
Membership Dues						
(92.70.901.38.5811) MEMBERSHIP DUES	\$455	\$350	\$350	\$350	\$356	\$1,000
MEMBERSHIP DUES TOTAL	\$455	\$350	\$350	\$350	\$356	\$1,000
OTHER EXPENSES TOTAL	\$11,610	\$13,182	\$20,610	\$20,985	\$7,204	\$25,500
Printing & Supplies						
Small Tools						
(92.70.901.04.5018) Small Tools	\$978	\$6,089	\$1,404	\$4,468	\$1,960	\$5,000
SMALL TOOLS TOTAL	\$978	\$6,089	\$1,404	\$4,468	\$1,960	\$5,000
General Supplies						
(92.70.901.04.5001) General Supplies	\$2,324	\$3,903	\$2,136	\$4,513	\$1,182	\$4,000
GENERAL SUPPLIES TOTAL	\$2,324	\$3,903	\$2,136	\$4,513	\$1,182	\$4,000
Mains & Lines Supplies						
(92.70.901.04.5015) Mains & Lines Supplies	\$2,055	\$3,302	\$6,499	\$3,869	\$0	\$0
MAINS & LINES SUPPLIES TOTAL	\$2,055	\$3,302	\$6,499	\$3,869	\$0	\$0
Maintenance Materials						
(92.70.901.04.5009) Maintenance Materials	\$191	\$233	\$680	\$0	\$0	\$1,500
MAINTENANCE MATERIALS TOTAL	\$191	\$233	\$680	\$0	\$0	\$1,500
PRINTING & SUPPLIES TOTAL	\$5,548	\$13,527	\$10,720	\$12,850	\$3,142	\$10,500
Utilities						

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Mobile Phones						
(92.70.901.12.5453) Mobile Phones	\$0	\$5,501	\$9,405	\$11,915	\$1,956	\$6,500
MOBILE PHONES TOTAL	\$0	\$5,501	\$9,405	\$11,915	\$1,956	\$6,500
Natural Gas						
(92.70.901.12.5421) NATURAL GAS	\$3,423	\$1,455	\$1,055	\$1,435	\$1,046	\$4,000
NATURAL GAS TOTAL	\$3,423	\$1,455	\$1,055	\$1,435	\$1,046	\$4,000
UTILITIES TOTAL	\$3,423	\$6,955	\$10,460	\$13,349	\$3,002	\$10,500
Travel & Training						
Other Training						
(92.70.901.06.5259) Training Costs	\$1,777	\$6,857	\$3,483	\$9,785	\$1,295	\$6,500
OTHER TRAINING TOTAL	\$1,777	\$6,857	\$3,483	\$9,785	\$1,295	\$6,500
Training Travel						
(92.70.901.06.5210) Training Travel	\$150	\$525	\$991	\$900	\$0	\$4,000
TRAINING TRAVEL TOTAL	\$150	\$525	\$991	\$900	\$0	\$4,000
Registration Fees						
(92.70.901.06.5251) Registration Fees	\$168	\$1,034	\$465	\$454	\$0	\$1,000
REGISTRATION FEES TOTAL	\$168	\$1,034	\$465	\$454	\$0	\$1,000
TRAVEL & TRAINING TOTAL	\$2,095	\$8,416	\$4,939	\$11,139	\$1,295	\$11,500
OPERATING EXPENSES TOTAL	\$236,159	\$344,315	\$401,636	\$400,383	\$87,041	\$415,190
Debt Service						
Debt Service Interest						
Bond Interest						
(92.70.901.24.6011) Interest-Lease	\$411	\$205	\$0	\$0	\$0	\$0
BOND INTEREST TOTAL	\$411	\$205	\$0	\$0	\$0	\$0
DEBT SERVICE INTEREST TOTAL	\$411	\$205	\$0	\$0	\$0	\$0
DEBT SERVICE TOTAL	\$411	\$205	\$0	\$0	\$0	\$0
TOTAL	\$1,020,938	\$1,188,962	\$1,352,021	\$1,416,691	\$329,894	\$1,517,495

Wastewater Treatment Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Operating Expenses						
Utilities						
Electric						
(92.70.902.12.5401) Electric	\$351,519	\$405,954	\$557,383	\$488,662	\$82,038	\$535,000
ELECTRIC TOTAL	\$351,519	\$405,954	\$557,383	\$488,662	\$82,038	\$535,000
Mobile Phones						
(92.70.902.12.5453) Mobile Phones	\$3,949	\$3,057	\$3,497	\$5,939	\$846	\$4,500
MOBILE PHONES TOTAL	\$3,949	\$3,057	\$3,497	\$5,939	\$846	\$4,500
Natural Gas						
(92.70.902.12.5421) Natural Gas	\$3,423	\$1,455	\$1,055	\$1,435	\$1,046	\$3,500
NATURAL GAS TOTAL	\$3,423	\$1,455	\$1,055	\$1,435	\$1,046	\$3,500
UTILITIES TOTAL	\$358,891	\$410,466	\$561,935	\$496,035	\$83,929	\$543,000
Fees						
Fees-Biosolid Disposal						
(92.70.902.08.5370) Fees-Biosolid Disposal	\$183,300	\$192,343	\$214,247	\$246,584	\$75,307	\$260,000
FEES-BIOSOLID DISPOSAL TOTAL	\$183,300	\$192,343	\$214,247	\$246,584	\$75,307	\$260,000
Sewage Treatment Services						
(92.70.902.08.5394) Sewage Treatment Services	\$163,960	\$162,113	\$21,300	\$18,429	\$3,051	\$25,000
SEWAGE TREATMENT SERVICES TOTAL	\$163,960	\$162,113	\$21,300	\$18,429	\$3,051	\$25,000
Other Misc Fees						
(92.70.902.08.5365) Lab Fees	\$39,652	\$42,544	\$48,661	\$49,034	\$8,597	\$50,000
OTHER MISC FEES TOTAL	\$39,652	\$42,544	\$48,661	\$49,034	\$8,597	\$50,000
Contract Labor						
(92.70.902.08.5397) Contract Labor	\$26,651	\$48,134	\$42,321	\$36,638	\$360	\$56,000
CONTRACT LABOR TOTAL	\$26,651	\$48,134	\$42,321	\$36,638	\$360	\$56,000
Misc. Fees						
(92.70.902.08.5399) Miscellaneous Fees	\$8,156	\$13,611	\$26,188	\$7,123	\$1,205	\$10,000
MISC. FEES TOTAL	\$8,156	\$13,611	\$26,188	\$7,123	\$1,205	\$10,000
Plant Capital Equipment Replacement						
(92.70.902.08.5388) Pretreatment Program	\$4,785	\$2,545	\$12,313	\$7,615	\$3,256	\$22,000

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
PLANT CAPITAL EQUIPMENT REPLACEMENT TOTAL	\$4,785	\$2,545	\$12,313	\$7,615	\$3,256	\$22,000
FEES TOTAL	\$426,504	\$461,291	\$365,030	\$365,423	\$91,777	\$423,000
Maintenance						
Plant Maintenance						
(92.70.902.14.5534) WWTR PLANT MAINTENANCE	\$25,684	\$108,811	\$183,061	\$158,853	\$56,037	\$175,000
PLANT MAINTENANCE TOTAL	\$25,684	\$108,811	\$183,061	\$158,853	\$56,037	\$175,000
Lift Station Maintenance						
(92.70.902.14.5525) Lift Station Maintenance	\$42,123	\$27,616	\$44,258	\$60,311	\$8,662	\$60,000
LIFT STATION MAINTENANCE TOTAL	\$42,123	\$27,616	\$44,258	\$60,311	\$8,662	\$60,000
Software Maintenance						
(92.70.902.14.5591) Software Maintenance	\$5,590	\$20,599	\$3,561	\$800	\$7,505	\$30,000
SOFTWARE MAINTENANCE TOTAL	\$5,590	\$20,599	\$3,561	\$800	\$7,505	\$30,000
Building Maintenance						
(92.70.902.14.5571) Building Maintenance	\$7,955	\$5,288	\$8,127	\$32,840	\$1,838	\$12,000
BUILDING MAINTENANCE TOTAL	\$7,955	\$5,288	\$8,127	\$32,840	\$1,838	\$12,000
Vehicle Maintenance						
(92.70.902.14.5541) Vehicle Maintenance	\$6,006	\$5,569	\$2,556	\$5,717	\$7,966	\$6,000
VEHICLE MAINTENANCE TOTAL	\$6,006	\$5,569	\$2,556	\$5,717	\$7,966	\$6,000
Vehicle Fuel						
(92.70.902.14.5521) Vehicle Fuel	\$3,332	\$4,916	\$5,568	\$5,349	\$898	\$4,500
VEHICLE FUEL TOTAL	\$3,332	\$4,916	\$5,568	\$5,349	\$898	\$4,500
MAINTENANCE TOTAL	\$90,690	\$172,799	\$247,132	\$263,870	\$82,907	\$287,500
Printing & Supplies						
Chemicals						
(92.70.902.04.5010) Chemicals	\$65,432	\$93,518	\$84,261	\$52,989	\$12,498	\$103,000
CHEMICALS TOTAL	\$65,432	\$93,518	\$84,261	\$52,989	\$12,498	\$103,000
Maintenance Materials						
(92.70.902.04.5009) Maintenance Supplies	\$25,321	\$21,562	\$50,696	\$62,258	\$8,393	\$40,000
MAINTENANCE MATERIALS TOTAL	\$25,321	\$21,562	\$50,696	\$62,258	\$8,393	\$40,000
Lab Supplies						
(92.70.902.04.5014) Lab Supplies	\$14,650	\$25,019	\$31,897	\$36,092	\$8,183	\$45,000
LAB SUPPLIES TOTAL	\$14,650	\$25,019	\$31,897	\$36,092	\$8,183	\$45,000
General Supplies						
(92.70.902.04.5001) General Supplies	\$6,274	\$8,646	\$7,613	\$13,298	\$1,259	\$8,000
GENERAL SUPPLIES TOTAL	\$6,274	\$8,646	\$7,613	\$13,298	\$1,259	\$8,000
Small Tools						
(92.70.902.04.5018) Small Tools	\$2,592	\$2,932	\$4,542	\$10,619	\$742	\$2,500
SMALL TOOLS TOTAL	\$2,592	\$2,932	\$4,542	\$10,619	\$742	\$2,500
PRINTING & SUPPLIES TOTAL	\$114,269	\$151,676	\$179,010	\$175,256	\$31,075	\$198,500
Non Capital Equipment						
Minor Purchases						
(92.70.902.18.5601) Minor Equipment	\$34,027	\$70,069	\$79,280	\$69,964	\$18,125	\$50,000
MINOR PURCHASES TOTAL	\$34,027	\$70,069	\$79,280	\$69,964	\$18,125	\$50,000
Equipment Rental						
(92.70.902.18.5611) EQUIPMENT RENTAL	\$0	\$568	\$0	\$0	\$0	\$0
EQUIPMENT RENTAL TOTAL	\$0	\$568	\$0	\$0	\$0	\$0
NON CAPITAL EQUIPMENT TOTAL	\$34,027	\$70,637	\$79,280	\$69,964	\$18,125	\$50,000
Insurance						
Liability						
(92.70.902.16.5715) Liability	\$15,872	\$12,242	\$10,764	\$12,826	\$3,211	\$13,870
LIABILITY TOTAL	\$15,872	\$12,242	\$10,764	\$12,826	\$3,211	\$13,870
Liability Deductible						
(92.70.902.16.5732) LIABILITY DEDUCTIBLE	\$10,000	\$0	\$0	\$0	\$0	\$0
LIABILITY DEDUCTIBLE TOTAL	\$10,000	\$0	\$0	\$0	\$0	\$0
INSURANCE TOTAL	\$25,872	\$12,242	\$10,764	\$12,826	\$3,211	\$13,870
Other Expenses						
Protective Clothing						
(92.70.902.38.5813) Protective Clothing	\$2,815	\$1,999	\$2,131	\$2,356	\$1,553	\$3,000
PROTECTIVE CLOTHING TOTAL	\$2,815	\$1,999	\$2,131	\$2,356	\$1,553	\$3,000
Clothing Expenses						
(92.70.902.38.5812) Clothing Expenses	\$2,169	\$2,793	\$1,636	\$1,700	\$1,132	\$4,000

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
CLOTHING EXPENSES TOTAL	\$2,169	\$2,793	\$1,636	\$1,700	\$1,132	\$4,000
Safety Equipment						
(92.70.902.38.5832) SAFETY EQUIPMENT	\$0	\$0	\$3,348	\$0	\$0	\$4,000
SAFETY EQUIPMENT TOTAL	\$0	\$0	\$3,348	\$0	\$0	\$4,000
Membership Dues						
(92.70.902.38.5811) MEMBERSHIP DUES	\$350	\$350	\$350	\$350	\$356	\$350
MEMBERSHIP DUES TOTAL	\$350	\$350	\$350	\$350	\$356	\$350
OTHER EXPENSES TOTAL	\$5,334	\$5,142	\$7,465	\$4,406	\$3,041	\$11,350
Travel & Training						
Other Training						
(92.70.902.06.5259) Training Costs	\$1,739	\$2,330	\$12,222	\$7,248	\$3,369	\$6,000
OTHER TRAINING TOTAL	\$1,739	\$2,330	\$12,222	\$7,248	\$3,369	\$6,000
Registration Fees						
(92.70.902.06.5251) REGISTRATION FEES	-\$300	\$90	\$0	\$0	\$1,147	\$0
REGISTRATION FEES TOTAL	-\$300	\$90	\$0	\$0	\$1,147	\$0
TRAVEL & TRAINING TOTAL	\$1,439	\$2,420	\$12,222	\$7,248	\$4,515	\$6,000
OPERATING EXPENSES TOTAL	\$1,057,024	\$1,286,673	\$1,462,837	\$1,395,028	\$318,580	\$1,533,220
Compensation						
Personnel Salaries						
Regular						
(92.70.902.02.4001) Regular	\$334,369	\$346,081	\$393,120	\$435,846	\$105,900	\$486,749
REGULAR TOTAL	\$334,369	\$346,081	\$393,120	\$435,846	\$105,900	\$486,749
Overtime						
(92.70.902.02.4004) Overtime	\$17,257	\$23,230	\$29,005	\$33,739	\$12,397	\$39,000
OVERTIME TOTAL	\$17,257	\$23,230	\$29,005	\$33,739	\$12,397	\$39,000
Health Savings - (HSA)						
(92.70.902.02.4018) Health Savings-(Hsa)	\$8,056	\$7,578	\$8,511	\$9,648	\$7,640	\$14,568
HEALTH SAVINGS - (HSA) TOTAL	\$8,056	\$7,578	\$8,511	\$9,648	\$7,640	\$14,568
Opt Out (Health Insurance)						
(92.70.902.02.4015) OPT OUT (HEALTH INS)	\$0	\$0	\$3,492	\$1,746	\$0	\$0
OPT OUT (HEALTH INSURANCE) TOTAL	\$0	\$0	\$3,492	\$1,746	\$0	\$0
PERSONNEL SALARIES TOTAL	\$359,681	\$376,888	\$434,128	\$480,979	\$125,937	\$540,317
Personnel Costs						
Health Insurance						
(92.70.902.02.4105) Health Insurance	\$84,118	\$82,030	\$83,351	\$99,263	\$34,079	\$143,414
HEALTH INSURANCE TOTAL	\$84,118	\$82,030	\$83,351	\$99,263	\$34,079	\$143,414
Retirement - Lagers						
(92.70.902.02.4102) Retirement - Lagers	\$37,419	\$38,530	\$43,825	\$67,163	\$17,371	\$85,910
RETIREMENT - LAGERS TOTAL	\$37,419	\$38,530	\$43,825	\$67,163	\$17,371	\$85,910
Social Security						
(92.70.902.02.4101) Social Security	\$25,922	\$27,377	\$31,813	\$34,467	\$8,794	\$41,334
SOCIAL SECURITY TOTAL	\$25,922	\$27,377	\$31,813	\$34,467	\$8,794	\$41,334
Workers Compensation						
(92.70.902.02.4104) Workers Compensation	\$14,933	\$18,093	\$22,881	\$19,295	\$4,524	\$16,065
WORKERS COMPENSATION TOTAL	\$14,933	\$18,093	\$22,881	\$19,295	\$4,524	\$16,065
Dental Insurance						
(92.70.902.02.4107) Dental Insurance	\$3,157	\$3,034	\$3,221	\$3,208	\$1,034	\$4,132
DENTAL INSURANCE TOTAL	\$3,157	\$3,034	\$3,221	\$3,208	\$1,034	\$4,132
Vision Insurance-Vsp						
(92.70.902.02.4112) Vision Insurance-Vsp	\$835	\$801	\$904	\$949	\$298	\$1,253
VISION INSURANCE-VSP TOTAL	\$835	\$801	\$904	\$949	\$298	\$1,253
Disability Insurance						
(92.70.902.02.4116) Disability Insurance	\$209	\$205	\$199	\$165	\$51	\$217
DISABILITY INSURANCE TOTAL	\$209	\$205	\$199	\$165	\$51	\$217
Life Insurance						
(92.70.902.02.4106) Life Insurance	\$101	\$118	\$155	\$179	\$58	\$227
LIFE INSURANCE TOTAL	\$101	\$118	\$155	\$179	\$58	\$227
PERSONNEL COSTS TOTAL	\$166,695	\$170,188	\$186,348	\$224,688	\$66,210	\$292,552
COMPENSATION TOTAL	\$526,376	\$547,076	\$620,476	\$705,667	\$192,147	\$832,869
Capital Projects						
Capital Outlays						
Computer Equipment						

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
(92.70.902.36.7202) Computer Equipment	\$0	\$0	\$0	\$0	\$0	\$3,000
COMPUTER EQUIPMENT TOTAL	\$0	\$0	\$0	\$0	\$0	\$3,000
CAPITAL OUTLAYS TOTAL	\$0	\$0	\$0	\$0	\$0	\$3,000
CAPITAL PROJECTS TOTAL	\$0	\$0	\$0	\$0	\$0	\$3,000
TOTAL	\$1,583,401	\$1,833,749	\$2,083,313	\$2,100,696	\$510,727	\$2,369,089

Wastewater Administration - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Depreciation and Non-cash						
Depreciation						
Depreciation						
(92.70.903.44.8001) Depreciation	\$2,445,762	\$2,494,269	\$2,608,423	\$2,683,301	\$0	\$2,575,000
DEPRECIATION TOTAL	\$2,445,762	\$2,494,269	\$2,608,423	\$2,683,301	\$0	\$2,575,000
DEPRECIATION TOTAL	\$2,445,762	\$2,494,269	\$2,608,423	\$2,683,301	\$0	\$2,575,000
DEPRECIATION AND NON-CASH TOTAL	\$2,445,762	\$2,494,269	\$2,608,423	\$2,683,301	\$0	\$2,575,000
Transfers						
Interfund Transfers						
Capital Improvements						
(92.70.903.42.5993) Capital Improvements	\$1,000,000	\$1,210,000	\$0	\$1,969,996	\$711,467	\$2,845,871
CAPITAL IMPROVEMENTS TOTAL	\$1,000,000	\$1,210,000	\$0	\$1,969,996	\$711,467	\$2,845,871
INTERFUND TRANSFERS TOTAL	\$1,000,000	\$1,210,000	\$0	\$1,969,996	\$711,467	\$2,845,871
TRANSFERS TOTAL	\$1,000,000	\$1,210,000	\$0	\$1,969,996	\$711,467	\$2,845,871
Debt Service						
Debt Service Interest						
Srf Interest Expense						
(92.70.903.24.6017) Srf Interest Expense	\$1,033,191	\$985,291	\$937,153	\$874,640	\$138,147	\$840,163
SRF INTEREST EXPENSE TOTAL	\$1,033,191	\$985,291	\$937,153	\$874,640	\$138,147	\$840,163
Bond Interest						
(92.70.903.24.6011) Bond Interest	\$159,784	\$129,010	\$116,430	\$103,407	\$25,072	\$98,568
BOND INTEREST TOTAL	\$159,784	\$129,010	\$116,430	\$103,407	\$25,072	\$98,568
DEBT SERVICE INTEREST TOTAL	\$1,192,975	\$1,114,301	\$1,053,583	\$978,047	\$163,219	\$938,731
Debt Service Other Costs Fees						
DEBT SERVICE FEES-2015						
(92.70.903.24.6027) DEBT SERVICE FEES-2015	\$374,483	\$365,499	\$353,341	\$339,098	\$162,011	\$325,515
DEBT SERVICE FEES-2015 TOTAL	\$374,483	\$365,499	\$353,341	\$339,098	\$162,011	\$325,515
Debt Service Fees						
(92.70.903.24.6021) Bond Service Fees	\$39,074	\$35,966	\$33,156	\$30,323	\$10,158	\$35,000
DEBT SERVICE FEES TOTAL	\$39,074	\$35,966	\$33,156	\$30,323	\$10,158	\$35,000
DEBT SERVICE OTHER COSTS FEES TOTAL	\$413,556	\$401,465	\$386,497	\$369,421	\$172,169	\$360,515
DEBT SERVICE TOTAL	\$1,606,532	\$1,515,766	\$1,440,080	\$1,347,468	\$335,388	\$1,299,246
Compensation						
Personnel Salaries						
Regular						
(92.70.903.02.4001) Regular	\$209,496	\$227,215	\$255,908	\$332,612	\$64,042	\$344,503
REGULAR TOTAL	\$209,496	\$227,215	\$255,908	\$332,612	\$64,042	\$344,503
Health Savings - (HSA)						
(92.70.903.02.4018) Health Savings-(Hsa)	\$2,098	\$1,997	\$4,099	\$5,778	\$2,802	\$6,804
HEALTH SAVINGS - (HSA) TOTAL	\$2,098	\$1,997	\$4,099	\$5,778	\$2,802	\$6,804
Overtime						
(92.70.903.02.4004) Overtime	\$1,211	\$2,382	\$2,583	\$2,795	\$505	\$3,200
OVERTIME TOTAL	\$1,211	\$2,382	\$2,583	\$2,795	\$505	\$3,200
Opt Out (Health Insurance)						
(92.70.903.02.4015) Opt Out (Health Ins)	\$429	\$1,283	\$1,746	\$1,746	\$437	\$1,746
OPT OUT (HEALTH INSURANCE) TOTAL	\$429	\$1,283	\$1,746	\$1,746	\$437	\$1,746
Part-Time						
(92.70.903.02.4002) Part-Time	\$0	\$3,731	\$2,938	\$0	\$0	\$0
PART-TIME TOTAL	\$0	\$3,731	\$2,938	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$213,233	\$236,609	\$267,274	\$342,931	\$67,786	\$356,253
Personnel Costs						
Health Insurance						
(92.70.903.02.4105) Health Insurance	\$34,568	\$37,799	\$45,666	\$54,353	\$12,700	\$66,017

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
HEALTH INSURANCE TOTAL	\$34,568	\$37,799	\$45,666	\$54,353	\$12,700	\$66,017
Retirement - Lagers						
(92.70.903.02.4102) Retirement - Lagers	\$19,974	\$22,572	\$26,880	\$49,488	\$10,325	\$59,228
RETIREMENT - LAGERS TOTAL	\$19,974	\$22,572	\$26,880	\$49,488	\$10,325	\$59,228
Social Security						
(92.70.903.02.4101) Social Security	\$15,293	\$16,871	\$19,471	\$25,092	\$4,795	\$28,497
SOCIAL SECURITY TOTAL	\$15,293	\$16,871	\$19,471	\$25,092	\$4,795	\$28,497
Out Of Class						
(92.70.903.02.4003) OUT OF CLASS	\$0	\$0	\$0	\$0	\$0	\$16,250
OUT OF CLASS TOTAL	\$0	\$0	\$0	\$0	\$0	\$16,250
Dental Insurance						
(92.70.903.02.4107) Dental Insurance	\$1,260	\$1,254	\$1,351	\$1,598	\$378	\$1,928
DENTAL INSURANCE TOTAL	\$1,260	\$1,254	\$1,351	\$1,598	\$378	\$1,928
Workers Compensation						
(92.70.903.02.4104) Workman'S Compensation	\$882	\$781	\$858	\$961	\$625	\$2,218
WORKERS COMPENSATION TOTAL	\$882	\$781	\$858	\$961	\$625	\$2,218
Vision Insurance-Vsp						
(92.70.903.02.4112) Vision Insurance-Vsp	\$353	\$350	\$366	\$455	\$108	\$564
VISION INSURANCE-VSP TOTAL	\$353	\$350	\$366	\$455	\$108	\$564
Disability Insurance						
(92.70.903.02.4116) Disability Insurance	\$85	\$97	\$100	\$88	\$21	\$108
DISABILITY INSURANCE TOTAL	\$85	\$97	\$100	\$88	\$21	\$108
Life Insurance						
(92.70.903.02.4106) Life Insurance	\$30	\$69	\$66	\$92	\$22	\$107
LIFE INSURANCE TOTAL	\$30	\$69	\$66	\$92	\$22	\$107
Pension Expense						
(92.70.903.02.4150) Pension Expense	\$26,385	-\$319,394	-\$125,643	\$94,392	\$0	\$100,000
PENSION EXPENSE TOTAL	\$26,385	-\$319,394	-\$125,643	\$94,392	\$0	\$100,000
PERSONNEL COSTS TOTAL	\$98,828	-\$239,603	-\$30,884	\$226,519	\$28,974	\$274,917
COMPENSATION TOTAL	\$312,062	-\$2,994	\$236,390	\$569,451	\$96,760	\$631,170
Operating Expenses						
Fees						
Overhead Fees-General Fund						
(92.70.903.08.5385) Overhead Fees-General Fund	\$179,200	\$179,200	\$179,200	\$179,200	\$49,277	\$197,120
OVERHEAD FEES-GENERAL FUND TOTAL	\$179,200	\$179,200	\$179,200	\$179,200	\$49,277	\$197,120
Legal Fees						
(92.70.903.08.5311) Legal Fees	\$3,568	\$4,292	\$0	\$3,584	\$389	\$3,000
LEGAL FEES TOTAL	\$3,568	\$4,292	\$0	\$3,584	\$389	\$3,000
Misc. Fees						
(92.70.903.08.5399) Miscellaneous Fees	\$7,521	\$0	\$27	\$0	\$0	\$800
MISC. FEES TOTAL	\$7,521	\$0	\$27	\$0	\$0	\$800
Financial Services	\$0	\$0	\$0	\$1,143	\$0	\$0
Recording Fees						
(92.70.903.08.5361) Recording Fees	\$0	\$0	\$0	\$0	\$0	\$250
RECORDING FEES TOTAL	\$0	\$0	\$0	\$0	\$0	\$250
FEES TOTAL	\$190,288	\$183,492	\$179,227	\$183,927	\$49,666	\$201,170
Insurance						
Property/Im						
(92.70.903.16.5711) Property/Im	\$49,514	\$56,547	\$62,943	\$66,529	\$17,241	\$74,484
PROPERTY/IM TOTAL	\$49,514	\$56,547	\$62,943	\$66,529	\$17,241	\$74,484
Liability						
(92.70.903.16.5715) Liability	\$5,533	\$4,637	\$4,296	\$4,979	\$1,298	\$5,610
LIABILITY TOTAL	\$5,533	\$4,637	\$4,296	\$4,979	\$1,298	\$5,610
INSURANCE TOTAL	\$55,047	\$61,184	\$67,240	\$71,508	\$18,539	\$80,094
Maintenance						
Misc Equipment Maint						
(92.70.903.14.5559) Misc Equipment Maint	\$0	\$0	\$3,294	\$2,056	\$1,028	\$800
MISC EQUIPMENT MAINT TOTAL	\$0	\$0	\$3,294	\$2,056	\$1,028	\$800
Building Maintenance						
(92.70.903.14.5571) BUILDING MAINTENANCE	\$0	\$0	\$433	\$0	\$0	\$1,500
BUILDING MAINTENANCE TOTAL	\$0	\$0	\$433	\$0	\$0	\$1,500

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Radio Maintenance						
(92.70.903.14.5552) Radio Maintenance	\$194	\$0	\$0	\$0	\$0	\$500
RADIO MAINTENANCE TOTAL	\$194	\$0	\$0	\$0	\$0	\$500
MAINTENANCE TOTAL	\$194	\$0	\$3,727	\$2,056	\$1,028	\$2,800
Utilities						
Mobile Phones						
(92.70.903.12.5453) Mobile Phones	\$2,402	\$1,533	\$1,016	\$1,132	\$174	\$2,500
MOBILE PHONES TOTAL	\$2,402	\$1,533	\$1,016	\$1,132	\$174	\$2,500
UTILITIES TOTAL	\$2,402	\$1,533	\$1,016	\$1,132	\$174	\$2,500
Travel & Training						
Registration Fees						
(92.70.903.06.5251) REGISTRATION FEES	\$89	\$89	\$323	\$1,445	\$0	\$1,500
REGISTRATION FEES TOTAL	\$89	\$89	\$323	\$1,445	\$0	\$1,500
Training Travel						
(92.70.903.06.5210) Training Travel	\$84	\$10	\$205	\$258	\$0	\$2,000
TRAINING TRAVEL TOTAL	\$84	\$10	\$205	\$258	\$0	\$2,000
TRAVEL & TRAINING TOTAL	\$173	\$99	\$527	\$1,703	\$0	\$3,500
Other Expenses						
Membership Dues						
(92.70.903.38.5811) Membership Dues	\$0	\$0	\$0	\$36	\$0	\$1,200
MEMBERSHIP DUES TOTAL	\$0	\$0	\$0	\$36	\$0	\$1,200
Meeting Expense						
(92.70.903.38.5803) Meeting Expense	\$0	\$0	\$0	\$0	\$0	\$500
MEETING EXPENSE TOTAL	\$0	\$0	\$0	\$0	\$0	\$500
Postage						
(92.70.903.38.5808) Postage	\$116	\$11	\$0	\$0	\$0	\$50
POSTAGE TOTAL	\$116	\$11	\$0	\$0	\$0	\$50
OTHER EXPENSES TOTAL	\$116	\$11	\$0	\$36	\$0	\$1,750
Printing & Supplies						
General Supplies						
(92.70.903.04.5001) General Supplies	\$644	\$166	\$103	\$44	\$0	\$0
GENERAL SUPPLIES TOTAL	\$644	\$166	\$103	\$44	\$0	\$0
PRINTING & SUPPLIES TOTAL	\$644	\$166	\$103	\$44	\$0	\$0
OPERATING EXPENSES TOTAL	\$248,865	\$246,484	\$251,839	\$260,406	\$69,407	\$291,814
Capital Projects						
Capital Outlays						
Computer Equipment						
(92.70.903.36.7202) Computer Equipment	\$0	\$0	\$0	\$0	\$2,443	\$55,000
COMPUTER EQUIPMENT TOTAL	\$0	\$0	\$0	\$0	\$2,443	\$55,000
Building Improvements						
(92.70.903.36.7402) Building Improvements	\$0	\$0	\$0	\$0	\$0	\$10,000
BUILDING IMPROVEMENTS TOTAL	\$0	\$0	\$0	\$0	\$0	\$10,000
CAPITAL OUTLAYS TOTAL	\$0	\$0	\$0	\$0	\$2,443	\$65,000
CAPITAL PROJECTS TOTAL	\$0	\$0	\$0	\$0	\$2,443	\$65,000
TOTAL	\$5,613,220	\$5,463,524	\$4,536,733	\$6,830,622	\$1,215,465	\$7,708,101

Wastewater Capital Expenses - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Capital Projects						
Capital Outlays						
Construction Contracts						
(96.70.901.36.7510) Construction Contract-Moss	\$0	\$0	\$0	\$0	\$193,620	\$2,500,000
CONSTRUCTION CONTRACTS TOTAL	\$0	\$0	\$0	\$0	\$193,620	\$2,500,000
Engineering Design						
(96.70.901.36.7501) Engineering Design	\$0	\$0	\$0	\$0	\$121,000	\$350,000
(96.70.902.36.7501) Engineering Design	\$0	\$0	\$0	\$0	\$0	\$125,000
ENGINEERING DESIGN TOTAL	\$0	\$0	\$0	\$0	\$121,000	\$475,000
Plant Capital Replacements						
(96.70.902.36.7218) Plant Capital Replacements	\$0	\$0	\$0	\$0	\$57,078	\$425,000
PLANT CAPITAL REPLACEMENTS TOTAL	\$0	\$0	\$0	\$0	\$57,078	\$425,000
Vehicles						

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
(96.70.901.36.7101) Vehicles (Tv Truck)	\$0	\$0	\$0	\$0	\$0	\$325,000
VEHICLES TOTAL	\$0	\$0	\$0	\$0	\$0	\$325,000
Computer Software	\$0	\$0	\$0	\$19,207	\$0	\$40,000
Capital Equipment						
(96.70.902.36.7201) Capital Equipment	\$0	\$0	\$0	\$0	\$0	\$35,000
CAPITAL EQUIPMENT TOTAL	\$0	\$0	\$0	\$0	\$0	\$35,000
CAPITAL OUTLAYS TOTAL	\$0	\$0	\$0	\$19,207	\$371,698	\$3,800,000
CAPITAL PROJECTS TOTAL	\$0	\$0	\$0	\$19,207	\$371,698	\$3,800,000
TOTAL	\$0	\$0	\$0	\$19,207	\$371,698	\$3,800,000

Sanitation Operating & Capital 2020 Actual - 2024 Budget

Sanitation Utility Billing Exp. - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Compensation						
Personnel Salaries						
Regular						
(98.30.135.02.4001) Regular	\$21,450	\$28,139	\$33,709	\$31,761	\$6,614	\$32,102
REGULAR TOTAL	\$21,450	\$28,139	\$33,709	\$31,761	\$6,614	\$32,102
Health Savings - (HSA)						
(98.30.135.02.4018) Health Savings-(Hsa)	\$222	\$346	\$627	\$900	\$450	\$900
HEALTH SAVINGS - (HSA) TOTAL	\$222	\$346	\$627	\$900	\$450	\$900
Opt Out (Health Insurance)						
(98.30.135.02.4015) Opt Out (Health Ins)	\$481	\$452	\$454	\$38	\$0	\$0
OPT OUT (HEALTH INSURANCE) TOTAL	\$481	\$452	\$454	\$38	\$0	\$0
Overtime						
(98.30.135.02.4004) Overtime	\$75	\$0	\$0	\$21	\$0	\$0
OVERTIME TOTAL	\$75	\$0	\$0	\$21	\$0	\$0
PERSONNEL SALARIES TOTAL	\$22,228	\$28,938	\$34,790	\$32,720	\$7,064	\$33,002
Personnel Costs						
Health Insurance						
(98.30.135.02.4105) Health Insurance	\$4,387	\$4,088	\$5,808	\$7,479	\$1,870	\$7,852
HEALTH INSURANCE TOTAL	\$4,387	\$4,088	\$5,808	\$7,479	\$1,870	\$7,852
Retirement - Lagers						
(98.30.135.02.4102) Retirement - Lagers	\$1,680	\$3,016	\$3,339	\$4,762	\$1,052	\$5,247
RETIREMENT - LAGERS TOTAL	\$1,680	\$3,016	\$3,339	\$4,762	\$1,052	\$5,247
Social Security						
(98.30.135.02.4101) Social Security	\$1,664	\$2,178	\$2,611	\$2,394	\$490	\$2,525
SOCIAL SECURITY TOTAL	\$1,664	\$2,178	\$2,611	\$2,394	\$490	\$2,525
Dental Insurance						
(98.30.135.02.4107) Dental Insurance	\$232	\$205	\$246	\$287	\$72	\$303
DENTAL INSURANCE TOTAL	\$232	\$205	\$246	\$287	\$72	\$303
Workers Compensation						
(98.30.135.02.4104) Workers Compensation	\$106	\$99	\$105	\$96	\$16	\$58
WORKERS COMPENSATION TOTAL	\$106	\$99	\$105	\$96	\$16	\$58
Vision Insurance-Vsp						
(98.30.135.02.4112) Vision Insurance-Vsp	\$49	\$44	\$59	\$68	\$18	\$77
VISION INSURANCE-VSP TOTAL	\$49	\$44	\$59	\$68	\$18	\$77
Disability Insurance						
(98.30.135.02.4116) Disability Insurance	\$16	\$18	\$19	\$18	\$5	\$20
DISABILITY INSURANCE TOTAL	\$16	\$18	\$19	\$18	\$5	\$20
Life Insurance						
(98.30.135.02.4106) Life Insurance	\$7	\$10	\$15	\$14	\$4	\$15
LIFE INSURANCE TOTAL	\$7	\$10	\$15	\$14	\$4	\$15
PERSONNEL COSTS TOTAL	\$8,139	\$9,659	\$12,201	\$15,118	\$3,526	\$16,097
COMPENSATION TOTAL	\$30,367	\$38,597	\$46,991	\$47,837	\$10,590	\$49,099
Operating Expenses						
Fees						
Financial Services						
(98.30.135.08.5346) Financial Services	\$27,713	\$19,432	\$20,151	\$22,468	\$5,345	\$20,000

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
FINANCIAL SERVICES TOTAL	\$27,713	\$19,432	\$20,151	\$22,468	\$5,345	\$20,000
Misc. Fees						
(98.30.135.08.5399) Miscellaneous Fees	\$126	\$378	\$254	\$128	\$192	\$300
MISC. FEES TOTAL	\$126	\$378	\$254	\$128	\$192	\$300
Legal Fees						
(98.30.135.08.5311) Legal Fees	\$80	\$56	\$0	\$333	\$0	\$400
LEGAL FEES TOTAL	\$80	\$56	\$0	\$333	\$0	\$400
FEES TOTAL	\$27,918	\$19,866	\$20,406	\$22,929	\$5,537	\$20,700
Other Expenses						
Uncollectible Accounts						
(98.30.135.38.5805) Uncollectible Accounts	\$366	\$387	\$302	\$7,841	\$31	\$6,000
UNCOLLECTIBLE ACCOUNTS TOTAL	\$366	\$387	\$302	\$7,841	\$31	\$6,000
Deposit Interest Expense						
(98.30.135.38.5806) Deposit Interest Expense	\$2,270	\$2,770	\$3,921	\$0	\$0	\$0
DEPOSIT INTEREST EXPENSE TOTAL	\$2,270	\$2,770	\$3,921	\$0	\$0	\$0
Postage						
(98.30.135.38.5808) Postage	\$0	\$63	\$71	\$75	\$0	\$80
POSTAGE TOTAL	\$0	\$63	\$71	\$75	\$0	\$80
OTHER EXPENSES TOTAL	\$2,636	\$3,220	\$4,294	\$7,917	\$31	\$6,080
Insurance						
Liability						
(98.30.135.16.5715) Liability	\$0	\$1,011	\$811	\$726	\$153	\$660
LIABILITY TOTAL	\$0	\$1,011	\$811	\$726	\$153	\$660
INSURANCE TOTAL	\$0	\$1,011	\$811	\$726	\$153	\$660
Printing & Supplies						
Outside Printing						
(98.30.135.04.5120) Outside Printing	\$375	\$460	\$651	\$242	\$224	\$500
OUTSIDE PRINTING TOTAL	\$375	\$460	\$651	\$242	\$224	\$500
PRINTING & SUPPLIES TOTAL	\$375	\$460	\$651	\$242	\$224	\$500
Utilities						
Mobile Phones						
(98.30.135.12.5453) Mobile Phones	\$0	\$0	\$0	\$0	\$0	\$500
MOBILE PHONES TOTAL	\$0	\$0	\$0	\$0	\$0	\$500
UTILITIES TOTAL	\$0	\$0	\$0	\$0	\$0	\$500
Maintenance						
Software Maintenance						
(98.30.135.14.5591) Software Maintenance	\$0	\$0	\$0	\$0	\$0	\$500
SOFTWARE MAINTENANCE TOTAL	\$0	\$0	\$0	\$0	\$0	\$500
MAINTENANCE TOTAL	\$0	\$0	\$0	\$0	\$0	\$500
OPERATING EXPENSES TOTAL	\$30,929	\$24,558	\$26,161	\$31,813	\$5,945	\$28,940
TOTAL	\$61,296	\$63,155	\$73,152	\$79,651	\$16,535	\$78,039

Sanitation Public Works Exp. - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Operating Expenses						
Fees						
Neighborhood Collection						
(98.70.227.08.5381) Neighborhood Collection	\$1,740,522	\$1,810,226	\$1,899,212	\$1,995,346	\$343,715	\$2,078,000
NEIGHBORHOOD COLLECTION TOTAL	\$1,740,522	\$1,810,226	\$1,899,212	\$1,995,346	\$343,715	\$2,078,000
Other Fees						
(98.70.227.08.5389) Hazardous Waste Program	\$36,408	\$38,993	\$32,882	\$33,415	\$0	\$35,000
OTHER FEES TOTAL	\$36,408	\$38,993	\$32,882	\$33,415	\$0	\$35,000
Misc. Fees						
(98.70.227.08.5399) Miscellaneous Fees	\$1,804	\$3,146	\$2,412	\$2,062	\$773	\$9,500
MISC. FEES TOTAL	\$1,804	\$3,146	\$2,412	\$2,062	\$773	\$9,500
FEES TOTAL	\$1,778,733	\$1,852,365	\$1,934,507	\$2,030,822	\$344,488	\$2,122,500
Insurance						
Liability						
(98.70.227.16.5715) Liability	\$1,183	\$0	\$0	\$0	\$0	\$0
LIABILITY TOTAL	\$1,183	\$0	\$0	\$0	\$0	\$0
INSURANCE TOTAL	\$1,183	\$0	\$0	\$0	\$0	\$0

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Other Expenses						
Postage						
(98.70.227.38.5808) Postage	\$49	\$0	\$0	\$0	\$0	\$0
POSTAGE TOTAL	\$49	\$0	\$0	\$0	\$0	\$0
OTHER EXPENSES TOTAL	\$49	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$1,779,965	\$1,852,365	\$1,934,507	\$2,030,822	\$344,488	\$2,122,500
Compensation						
Personnel Costs						
Pension Expense						
(98.70.227.02.4150) Pension Expense	-\$770	-\$5,781	-\$2,812	\$2,415	\$0	\$1,500
PENSION EXPENSE TOTAL	-\$770	-\$5,781	-\$2,812	\$2,415	\$0	\$1,500
PERSONNEL COSTS TOTAL	-\$770	-\$5,781	-\$2,812	\$2,415	\$0	\$1,500
COMPENSATION TOTAL	-\$770	-\$5,781	-\$2,812	\$2,415	\$0	\$1,500
TOTAL	\$1,779,195	\$1,846,584	\$1,931,695	\$2,033,237	\$344,488	\$2,124,000

Capital Improvement Program

2024 Budget

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:

The City will develop a multi-year capital improvements plan, update it annually and will make all capital improvements in accordance with the plan.

Policy Purpose: A long-range capital plan provides citizens with the assurance that the City will maintain the capital infrastructure system and provides them with a timeline for when such improvements will be made. The plan must be updated annually to ensure that it has the flexibility to meet changing citizen needs or expectations.

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

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

Revenue 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

2024 Capital Budgets

Capital Sales Tax 2020 Actual - 2024 Budget

Capital Sales Tax Fund Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Capital Projects						
Capital Outlays						
Project Contingencies						
(50.75.604.36.7515) Overlay Program	\$94,581	\$1,852,264	\$1,166,145	\$408,492	\$0	\$1,600,000
PROJECT CONTINGENCIES TOTAL	\$94,581	\$1,852,264	\$1,166,145	\$408,492	\$0	\$1,600,000
Capital Equipment						
(50.70.201.36.7201) Capital Equipment	\$333,950	\$69,234	\$147,123	\$778,471	\$90,206	\$270,000
CAPITAL EQUIPMENT TOTAL	\$333,950	\$69,234	\$147,123	\$778,471	\$90,206	\$270,000
Construction Contracts						
(50.77.653.36.7510) Stormwater Improvements	\$148,568	\$71,546	\$349,113	\$118,195	\$54,519	\$450,000
CONSTRUCTION CONTRACTS TOTAL	\$148,568	\$71,546	\$349,113	\$118,195	\$54,519	\$450,000
STORMWATER-CLAYVIEW/LANCELOT						
(50.77.653.36.7526) STORMWATER-CLAYVIEW/LANCELOT	\$288,901	\$511,494	\$250	\$250	\$0	\$0
STORMWATER-CLAYVIEW/LANCELOT TOTAL	\$288,901	\$511,494	\$250	\$250	\$0	\$0
Construction Engineering	\$0	\$0	\$0	\$0	\$0	\$650,000
Computer Software						
(50.70.201.36.7203) COMPUTER SOFTWARE	\$0	\$0	\$20,000	\$15,000	\$0	\$35,000
COMPUTER SOFTWARE TOTAL	\$0	\$0	\$20,000	\$15,000	\$0	\$35,000
NEIGHBORHOOD PARKS	\$0	\$0	\$30,660	\$0	\$0	\$0
Building Improvements						
(50.35.256.36.7402) Building Improvements	\$27,192	\$0	\$0	\$0	\$0	\$0
BUILDING IMPROVEMENTS TOTAL	\$27,192	\$0	\$0	\$0	\$0	\$0
CAPITAL OUTLAYS TOTAL	\$893,191	\$2,504,538	\$1,713,291	\$1,320,409	\$144,725	\$3,005,000
CAPITAL PROJECTS TOTAL	\$893,191	\$2,504,538	\$1,713,291	\$1,320,409	\$144,725	\$3,005,000
Debt Service						
Debt Service Principal						
Misc Principal						
(50.96.601.24.6001) Principal-Go Bonds (35/M291	\$105,000	\$2,615,000	\$596,515	\$346,530	\$364,860	\$364,860
MISC PRINCIPAL TOTAL	\$105,000	\$2,615,000	\$596,515	\$346,530	\$364,860	\$364,860
Principal-Franklin Street						
(50.96.601.24.6010) Principal-Go Bonds Franklin	\$135,000	\$1,625,000	\$0	\$0	\$0	\$0
PRINCIPAL-FRANKLIN STREET TOTAL	\$135,000	\$1,625,000	\$0	\$0	\$0	\$0
Neighborhood Projects						
(50.96.601.24.6004) Principal-Go Bonds N Project	\$195,000	\$200,000	\$0	\$0	\$0	\$0
NEIGHBORHOOD PROJECTS TOTAL	\$195,000	\$200,000	\$0	\$0	\$0	\$0
Lease Principal						

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
(50.96.601.24.6003) Principal-Go Bonds Lib Dr	\$65,000	\$70,000	\$0	\$0	\$0	\$0
LEASE PRINCIPAL TOTAL	\$65,000	\$70,000	\$0	\$0	\$0	\$0
Public Works						
(50.96.601.24.6005) Principal-Go Bonds Pw Land	\$40,000	\$40,000	\$0	\$0	\$0	\$0
PUBLIC WORKS TOTAL	\$40,000	\$40,000	\$0	\$0	\$0	\$0
Bond Principal						
(50.96.601.24.6002) PRINCIPAL-SO BONDS 2018 CONT	\$17,716	\$19,327	\$2,988	\$3,237	\$0	\$3,237
BOND PRINCIPAL TOTAL	\$17,716	\$19,327	\$2,988	\$3,237	\$0	\$3,237
Principal-Special Oblig						
(50.95.140.24.6008) Principal-Special Oblig	\$7,039	\$7,259	\$7,479	\$7,699	\$0	\$0
PRINCIPAL-SPECIAL OBLIG TOTAL	\$7,039	\$7,259	\$7,479	\$7,699	\$0	\$0
DEBT SERVICE PRINCIPAL TOTAL	\$564,755	\$4,576,586	\$606,982	\$357,466	\$364,860	\$368,097
Debt Service Interest						
Bond Interest						
(50.96.601.24.6011) Interest-Go Bonds I35/M291	\$40,925	\$65,791	\$78,149	\$102,660	\$47,865	\$88,432
BOND INTEREST TOTAL	\$40,925	\$65,791	\$78,149	\$102,660	\$47,865	\$88,432
Franklin St Bonds						
(50.96.601.24.6020) Interest-Go Bonds Franklin	\$53,880	\$66,833	\$0	\$0	\$0	\$0
FRANKLIN ST BONDS TOTAL	\$53,880	\$66,833	\$0	\$0	\$0	\$0
Lease Interest						
(50.96.601.24.6013) Interest-Go Bonds Lib Dr	\$27,175	\$24,800	\$0	\$0	\$0	\$0
LEASE INTEREST TOTAL	\$27,175	\$24,800	\$0	\$0	\$0	\$0
Interest-Neighborhood Proj						
(50.96.601.24.6014) Interest-Go Bonds N Project	\$19,325	\$12,400	\$0	\$0	\$0	\$0
INTEREST-NEIGHBORHOOD PROJ TOTAL	\$19,325	\$12,400	\$0	\$0	\$0	\$0
Interest-Public Works						
(50.96.601.24.6015) Interest-Go Bonds Pw Land	\$14,900	\$13,500	\$0	\$0	\$0	\$0
INTEREST-PUBLIC WORKS TOTAL	\$14,900	\$13,500	\$0	\$0	\$0	\$0
Interest-So Bonds Slp						
(50.96.601.24.6012) INTEREST-SO BONDS 2018 CONT	\$12,019	\$11,093	\$1,566	\$1,410	\$0	\$1,248
INTEREST-SO BONDS SLP TOTAL	\$12,019	\$11,093	\$1,566	\$1,410	\$0	\$1,248
Interest-Special Oblig						
(50.95.140.24.6018) Interest-Special Oblig	\$884	\$674	\$456	\$230	\$0	\$0
INTEREST-SPECIAL OBLIG TOTAL	\$884	\$674	\$456	\$230	\$0	\$0
DEBT SERVICE INTEREST TOTAL	\$169,108	\$195,091	\$80,171	\$104,300	\$47,865	\$89,680
Debt Service Other Costs Fees						
COST OF ISSUANCE	\$0	\$48,180	\$15,052	\$0	\$0	\$0
Debt Service Fees						
(50.95.140.24.6021) Debt Service Fees	\$265	\$386	\$455	\$224	\$209	\$0
DEBT SERVICE FEES TOTAL	\$265	\$386	\$455	\$224	\$209	\$0
DEBT SERVICE OTHER COSTS FEES TOTAL	\$265	\$48,565	\$15,507	\$224	\$209	\$0
DEBT SERVICE TOTAL	\$734,128	\$4,820,242	\$702,659	\$461,990	\$412,934	\$457,777
Transfers						
Interfund Transfers						
Misc						
(50.95.140.42.5992) General Fund	\$303,010	\$303,010	\$303,010	\$303,010	\$75,760	\$303,010
MISC TOTAL	\$303,010	\$303,010	\$303,010	\$303,010	\$75,760	\$303,010
INTERFUND TRANSFERS TOTAL	\$303,010	\$303,010	\$303,010	\$303,010	\$75,760	\$303,010
TRANSFERS TOTAL	\$303,010	\$303,010	\$303,010	\$303,010	\$75,760	\$303,010
Operating Expenses						
Maintenance						
Maintenance Projects						
(50.75.606.14.5626) Maintenance Projects	\$390,431	\$36,025	\$32,080	\$28,548	\$0	\$50,000
MAINTENANCE PROJECTS TOTAL	\$390,431	\$36,025	\$32,080	\$28,548	\$0	\$50,000
Asphalt-Street Repairs						
(50.75.607.14.5621) Asphalt-Street Repairs	\$78,023	\$94,747	\$89,678	\$134,653	\$4,513	\$100,000
ASPHALT-STREET REPAIRS TOTAL	\$78,023	\$94,747	\$89,678	\$134,653	\$4,513	\$100,000
Supplies/Paint-St Marking						
(50.75.607.14.5641) Supplies/Paint-St Marking	\$29,647	\$40,605	\$32,942	\$24,015	\$5,182	\$35,000
SUPPLIES/PAINT-ST MARKING TOTAL	\$29,647	\$40,605	\$32,942	\$24,015	\$5,182	\$35,000
Chemicals-Storm Drain Repair						

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
(50.75.607.14.5663) Chemicals-Storm Drain Repair	\$25,747	\$36,882	\$28,398	\$19,092	\$7,501	\$35,000
CHEMICALS-STORM DRAIN REPAIR TOTAL	\$25,747	\$36,882	\$28,398	\$19,092	\$7,501	\$35,000
Radio Maintenance						
(50.70.201.14.5552) Radio Maintenance	\$8,407	\$9,583	\$9,784	\$11,068	\$2,982	\$9,000
RADIO MAINTENANCE TOTAL	\$8,407	\$9,583	\$9,784	\$11,068	\$2,982	\$9,000
Gravel/Rock-Street Repairs						
(50.75.607.14.5622) Gravel/Rock-Street Repairs	\$9,890	\$11,257	\$6,390	\$4,098	\$172	\$14,500
GRAVEL/ROCK-STREET REPAIRS TOTAL	\$9,890	\$11,257	\$6,390	\$4,098	\$172	\$14,500
Building Maintenance	\$0	\$0	\$0	\$2,000	\$0	\$0
Restoration-Co/Road District						
(50.75.607.14.5507) Restoration-Co/Road District	\$230	\$0	\$0	\$0	\$0	\$0
RESTORATION-CO/ROAD DISTRICT TOTAL	\$230	\$0	\$0	\$0	\$0	\$0
MAINTENANCE TOTAL	\$542,375	\$229,100	\$199,271	\$223,474	\$20,351	\$243,500
Fees						
Npdes Expenses						
(50.77.653.08.7522) Npdes Expenses	\$7,138	\$12,858	\$10,129	\$10,894	\$4,500	\$15,000
NPDES EXPENSES TOTAL	\$7,138	\$12,858	\$10,129	\$10,894	\$4,500	\$15,000
Misc. Fees						
(50.75.607.08.5399) MISCELLANEOUS FEES	\$0	\$0	\$0	\$1,066	\$0	\$0
MISC. FEES TOTAL	\$0	\$0	\$0	\$1,066	\$0	\$0
Legal Fees						
(50.70.201.08.5311) Legal Fees	\$313	\$0	\$0	\$0	\$0	\$0
LEGAL FEES TOTAL	\$313	\$0	\$0	\$0	\$0	\$0
FEES TOTAL	\$7,451	\$12,858	\$10,129	\$11,960	\$4,500	\$15,000
Non Capital Equipment						
Equipment Rental						
(50.75.225.18.5611) Equipment Rental	\$0	\$0	\$14,933	\$10,885	\$712	\$5,000
EQUIPMENT RENTAL TOTAL	\$0	\$0	\$14,933	\$10,885	\$712	\$5,000
NON CAPITAL EQUIPMENT TOTAL	\$0	\$0	\$14,933	\$10,885	\$712	\$5,000
Insurance						
Liability						
(50.70.211.16.5715) LIABILITY	\$6,758	\$4,185	\$1,324	\$1,365	\$339	\$1,470
LIABILITY TOTAL	\$6,758	\$4,185	\$1,324	\$1,365	\$339	\$1,470
INSURANCE TOTAL	\$6,758	\$4,185	\$1,324	\$1,365	\$339	\$1,470
OPERATING EXPENSES TOTAL	\$556,584	\$246,144	\$225,656	\$247,684	\$25,902	\$264,970
Compensation						
Personnel Salaries						
Regular						
(50.70.211.02.4001) Regular	\$59,308	\$62,777	\$48,398	\$51,770	\$11,001	\$53,390
REGULAR TOTAL	\$59,308	\$62,777	\$48,398	\$51,770	\$11,001	\$53,390
Health Savings - (HSA)						
(50.70.211.02.4018) HEALTH SAVINGS-(HSA)	\$648	\$662	\$2,303	\$1,920	\$960	\$1,920
HEALTH SAVINGS - (HSA) TOTAL	\$648	\$662	\$2,303	\$1,920	\$960	\$1,920
PERSONNEL SALARIES TOTAL	\$59,956	\$63,439	\$50,702	\$53,690	\$11,961	\$55,310
Personnel Costs						
Health Insurance						
(50.70.211.02.4105) Health Insurance	\$16,773	\$17,376	\$17,293	\$18,470	\$4,618	\$19,392
HEALTH INSURANCE TOTAL	\$16,773	\$17,376	\$17,293	\$18,470	\$4,618	\$19,392
Retirement - Lagers						
(50.70.211.02.4102) Retirement - Lagers	\$6,229	\$6,745	\$2,797	\$7,727	\$1,749	\$8,794
RETIREMENT - LAGERS TOTAL	\$6,229	\$6,745	\$2,797	\$7,727	\$1,749	\$8,794
Social Security						
(50.70.211.02.4101) Social Security	\$4,060	\$4,347	\$3,675	\$3,948	\$834	\$4,231
SOCIAL SECURITY TOTAL	\$4,060	\$4,347	\$3,675	\$3,948	\$834	\$4,231
Dental Insurance						
(50.70.211.02.4107) Dental Insurance	\$497	\$499	\$358	\$422	\$125	\$528
DENTAL INSURANCE TOTAL	\$497	\$499	\$358	\$422	\$125	\$528
Workers Compensation						
(50.70.211.02.4104) Workers Compensation	\$316	\$324	\$335	\$245	\$51	\$182
WORKERS COMPENSATION TOTAL	\$316	\$324	\$335	\$245	\$51	\$182
Vision Insurance-Vsp						

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
(50.70.211.02.4112) Vision Insurance-Vsp	\$164	\$163	\$71	\$139	\$41	\$168
VISION INSURANCE-VSP TOTAL	\$164	\$163	\$71	\$139	\$41	\$168
Disability Insurance						
(50.70.211.02.4116) Disability Insurance	\$39	\$41	\$37	\$32	\$8	\$32
DISABILITY INSURANCE TOTAL	\$39	\$41	\$37	\$32	\$8	\$32
Life Insurance						
(50.70.211.02.4106) Life Insurance	\$14	\$17	\$22	\$24	\$6	\$24
LIFE INSURANCE TOTAL	\$14	\$17	\$22	\$24	\$6	\$24
PERSONNEL COSTS TOTAL	\$28,092	\$29,513	\$24,588	\$31,009	\$7,431	\$33,351
COMPENSATION TOTAL	\$88,048	\$92,951	\$75,289	\$84,699	\$19,392	\$88,661
TOTAL	\$2,574,961	\$7,966,885	\$3,019,906	\$2,417,791	\$678,714	\$4,119,418

Transportation Sales Tax 2020 Actual - 2024 Budget

Transportation Sales Tax Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Operating Expenses						
Maintenance						
Overlay Program						
(52.75.607.14.5501) Overlay Program	\$1,600	\$795,910	\$968,022	\$1,275,091	\$480	\$800,000
OVERLAY PROGRAM TOTAL	\$1,600	\$795,910	\$968,022	\$1,275,091	\$480	\$800,000
Maintenance Projects						
(52.75.607.14.5626) TRAFFIC SIGNAL UPGRADES	\$0	\$65,744	\$27,855	\$736,337	\$18,655	\$2,300,000
MAINTENANCE PROJECTS TOTAL	\$0	\$65,744	\$27,855	\$736,337	\$18,655	\$2,300,000
Landscaping						
(52.60.420.14.5583) Landscaping	\$16,433	\$15,675	\$15,992	\$16,349	\$5,507	\$16,500
LANDSCAPING TOTAL	\$16,433	\$15,675	\$15,992	\$16,349	\$5,507	\$16,500
Mowing Contract						
(52.60.420.14.5577) Mowing Contract	\$3,531	\$5,115	\$5,119	\$175	\$1,463	\$5,200
MOWING CONTRACT TOTAL	\$3,531	\$5,115	\$5,119	\$175	\$1,463	\$5,200
(52.75.607.14.5627) BRIDGE MAINT REPLC PROJ	\$0	\$0	\$0	\$4,240	\$3,100	\$0
MAINTENANCE TOTAL	\$21,564	\$882,443	\$1,016,988	\$2,032,192	\$29,205	\$3,121,700
Fees						
Misc. Fees						
(52.95.141.08.5399) Kc Express Bus Service	\$33,963	\$2,465	\$0	\$70,000	\$14,000	\$170,000
(52.76.621.08.5399) MISCELLANEOUS FEES	\$0	\$8,000	\$0	\$0	\$0	\$0
MISC. FEES TOTAL	\$33,963	\$10,465	\$0	\$70,000	\$14,000	\$170,000
Transportation Enhancement						
(52.80.151.08.5420) TRANSPORTATION ENHANCEMENT	\$11,734	\$116,262	\$94,656	\$12,889	\$9,125	\$50,000
(52.95.140.08.5420) Transportation Enhancement	\$3,600	\$0	\$0	\$0	\$0	\$0
TRANSPORTATION ENHANCEMENT TOTAL	\$15,334	\$116,262	\$94,656	\$12,889	\$9,125	\$50,000
FEES TOTAL	\$49,297	\$126,727	\$94,656	\$82,889	\$23,125	\$220,000
Maintenance Programs						
Contracted Street Repairs						
(52.75.607.14.5625) SIDEWALK MAINTENANCE PROGRAM	\$0	\$0	\$31,222	\$51,289	\$21,370	\$300,000
CONTRACTED STREET REPAIRS TOTAL	\$0	\$0	\$31,222	\$51,289	\$21,370	\$300,000
MAINTENANCE PROGRAMS TOTAL	\$0	\$0	\$31,222	\$51,289	\$21,370	\$300,000
Insurance						
Liability						
(52.70.225.16.5715) LIABILITY	\$0	\$1,594	\$3,309	\$3,411	\$848	\$3,670
LIABILITY TOTAL	\$0	\$1,594	\$3,309	\$3,411	\$848	\$3,670
INSURANCE TOTAL	\$0	\$1,594	\$3,309	\$3,411	\$848	\$3,670
OPERATING EXPENSES TOTAL	\$70,861	\$1,010,764	\$1,146,174	\$2,169,782	\$74,548	\$3,645,370
Debt Service						
Debt Service Principal						
Misc Principal						
(52.96.601.24.6001) Principal-Go Bonds Slp/Intch	\$275,000	\$3,245,000	\$303,485	\$273,470	\$280,140	\$280,140

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
MISC PRINCIPAL TOTAL	\$275,000	\$3,245,000	\$303,485	\$273,470	\$280,140	\$280,140
DEBT SERVICE PRINCIPAL TOTAL	\$275,000	\$3,245,000	\$303,485	\$273,470	\$280,140	\$280,140
Debt Service Interest						
Bond Interest						
(52.96.6011.24.6011) Interest-Go Bonds Slip/Intch	\$107,685	\$133,458	\$60,113	\$80,440	\$37,485	\$69,368
BOND INTEREST TOTAL	\$107,685	\$133,458	\$60,113	\$80,440	\$37,485	\$69,368
DEBT SERVICE INTEREST TOTAL	\$107,685	\$133,458	\$60,113	\$80,440	\$37,485	\$69,368
Debt Service Other Costs Fees						
COST OF ISSUANCE	\$0	\$35,753	\$425	\$0	\$0	\$0
Debt Service Fees						
(52.70.611.24.6021) Service Fees	\$0	\$213	\$10,844	\$109	\$109	\$0
DEBT SERVICE FEES TOTAL	\$0	\$213	\$10,844	\$109	\$109	\$0
DEBT SERVICE OTHER COSTS FEES TOTAL	\$0	\$35,966	\$11,270	\$109	\$109	\$0
DEBT SERVICE TOTAL	\$382,685	\$3,414,423	\$374,868	\$354,019	\$317,734	\$349,508
Transfers						
Interfund Transfers						
Misc Transfers						
(52.95.140.42.5994) Eco/Devo Sales Tax Fund	\$629,820	\$629,820	\$623,560	\$623,560	\$156,628	\$626,500
MISC TRANSFERS TOTAL	\$629,820	\$629,820	\$623,560	\$623,560	\$156,628	\$626,500
Misc						
(52.95.140.42.5992) Transfer Out-General	\$303,010	\$303,010	\$303,010	\$303,010	\$75,760	\$303,010
MISC TOTAL	\$303,010	\$303,010	\$303,010	\$303,010	\$75,760	\$303,010
Parks & Rec Fund						
(52.60.420.42.5996) Parks & Rec Fund	\$11,490	\$11,490	\$11,840	\$11,840	\$2,966	\$11,840
PARKS & REC FUND TOTAL	\$11,490	\$11,490	\$11,840	\$11,840	\$2,966	\$11,840
INTERFUND TRANSFERS TOTAL	\$944,320	\$944,320	\$938,410	\$938,410	\$235,354	\$941,350
TRANSFERS TOTAL	\$944,320	\$944,320	\$938,410	\$938,410	\$235,354	\$941,350
Compensation						
Personnel Salaries						
Regular						
(52.70.225.02.4001) REGULAR	\$59,570	\$59,134	\$63,412	\$105,856	\$22,646	\$104,674
REGULAR TOTAL	\$59,570	\$59,134	\$63,412	\$105,856	\$22,646	\$104,674
Overtime						
(52.70.225.02.4004) OVERTIME	\$2,138	\$2,650	\$3,357	\$2,967	\$1,900	\$5,786
OVERTIME TOTAL	\$2,138	\$2,650	\$3,357	\$2,967	\$1,900	\$5,786
Health Savings - (HSA)						
(52.70.225.02.4018) HEALTH SAVINGS-(HSA)	\$1,995	\$2,148	\$2,904	\$3,800	\$1,800	\$3,600
HEALTH SAVINGS - (HSA) TOTAL	\$1,995	\$2,148	\$2,904	\$3,800	\$1,800	\$3,600
PERSONNEL SALARIES TOTAL	\$63,704	\$63,932	\$69,673	\$112,623	\$26,346	\$114,060
Personnel Costs						
Health Insurance						
(52.70.225.02.4105) HEALTH INSURANCE	\$13,217	\$13,265	\$21,705	\$30,514	\$6,990	\$29,358
HEALTH INSURANCE TOTAL	\$13,217	\$13,265	\$21,705	\$30,514	\$6,990	\$29,358
Retirement - Lagers						
(52.70.225.02.4102) RETIREMENT - LAGERS	\$4,964	\$6,625	\$7,370	\$15,241	\$3,903	\$18,135
RETIREMENT - LAGERS TOTAL	\$4,964	\$6,625	\$7,370	\$15,241	\$3,903	\$18,135
Workers Compensation						
(52.70.225.02.4104) WORKERS COMPENSATION	\$2,894	\$7,295	\$8,175	\$8,242	\$1,943	\$6,902
WORKERS COMPENSATION TOTAL	\$2,894	\$7,295	\$8,175	\$8,242	\$1,943	\$6,902
Social Security						
(52.70.225.02.4101) SOCIAL SECURITY	\$4,691	\$4,715	\$5,125	\$8,449	\$1,873	\$8,726
SOCIAL SECURITY TOTAL	\$4,691	\$4,715	\$5,125	\$8,449	\$1,873	\$8,726
Dental Insurance						
(52.70.225.02.4107) DENTAL INSURANCE	\$793	\$755	\$720	\$900	\$216	\$912
DENTAL INSURANCE TOTAL	\$793	\$755	\$720	\$900	\$216	\$912
Vision Insurance-Vsp						
(52.70.225.02.4112) VISION INSURANCE-VSP	\$152	\$147	\$140	\$175	\$42	\$180
VISION INSURANCE-VSP TOTAL	\$152	\$147	\$140	\$175	\$42	\$180
Life Insurance						
(52.70.225.02.4106) LIFE INSURANCE	\$33	\$37	\$44	\$59	\$14	\$60
LIFE INSURANCE TOTAL	\$33	\$37	\$44	\$59	\$14	\$60

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Disability Insurance						
(52.70.225.02.4116) DISABILITY INSURANCE	\$41	\$38	\$46	\$40	\$9	\$40
DISABILITY INSURANCE TOTAL	\$41	\$38	\$46	\$40	\$9	\$40
PERSONNEL COSTS TOTAL	\$26,785	\$32,876	\$43,325	\$63,620	\$14,991	\$64,313
COMPENSATION TOTAL	\$90,488	\$96,808	\$112,998	\$176,243	\$41,337	\$178,373
TOTAL	\$1,488,355	\$5,466,316	\$2,572,450	\$3,638,453	\$668,973	\$5,114,601

Park Sales Tax 2020 Actual - 2024 Budget

Park Sales Tax Fund Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Transfers						
Interfund Transfers						
Community Center Fund						
(54.60.415.42.5998) Sports Complex Fund	\$511,185	\$436,359	\$650,019	\$549,038	\$117,238	\$468,958
COMMUNITY CENTER FUND TOTAL	\$511,185	\$436,359	\$650,019	\$549,038	\$117,238	\$468,958
Misc Funds						
(54.60.415.42.5997) Community Center Fund	\$484,842	\$437,990	\$292,804	\$206,453	\$111,936	\$447,753
MISC FUNDS TOTAL	\$484,842	\$437,990	\$292,804	\$206,453	\$111,936	\$447,753
Parks & Rec Fund						
(54.60.415.42.5996) Parks & Rec Fund	\$0	\$34,418	\$287,627	\$388,144	\$113,209	\$452,815
PARKS & REC FUND TOTAL	\$0	\$34,418	\$287,627	\$388,144	\$113,209	\$452,815
INTERFUND TRANSFERS TOTAL	\$996,027	\$908,767	\$1,230,450	\$1,143,635	\$342,383	\$1,369,526
TRANSFERS TOTAL	\$996,027	\$908,767	\$1,230,450	\$1,143,635	\$342,383	\$1,369,526
Capital Projects						
Capital Outlays						
Vehicles						
(54.60.420.36.7101) Vehicles	\$63,474	\$0	\$52,176	\$117,899	\$49,998	\$70,000
VEHICLES TOTAL	\$63,474	\$0	\$52,176	\$117,899	\$49,998	\$70,000
Building Improvements	\$0	\$0	\$0	\$198,490	\$0	\$60,000
Lease-Parking Lot Nazarene						
(54.60.415.36.7330) Lease-Parking Lot Nazarene	\$131,056	\$0	\$0	\$0	\$0	\$0
LEASE-PARKING LOT NAZARENE TOTAL	\$131,056	\$0	\$0	\$0	\$0	\$0
General Park Improvements	\$0	\$0	\$0	\$0	\$0	\$120,000
City Park Improvements						
(54.60.432.36.7305) City Park Improvements	\$56,950	\$0	\$0	\$0	\$0	\$0
(54.60.415.36.7305) CITY PARK IMPROVEMENTS	\$0	\$0	\$4,531	\$0	\$0	\$0
CITY PARK IMPROVEMENTS TOTAL	\$56,950	\$0	\$4,531	\$0	\$0	\$0
Natorium Air Quality						
(54.60.415.36.7341) Natatorium Air Quality	\$11,432	\$0	\$0	\$0	\$0	\$0
NATATORIUM AIR QUALITY TOTAL	\$11,432	\$0	\$0	\$0	\$0	\$0
Trail Design And Costing						
(54.60.420.36.7312) Trail Design And Costing	\$0	\$0	\$8,626	\$0	\$0	\$0
TRAIL DESIGN AND COSTING TOTAL	\$0	\$0	\$8,626	\$0	\$0	\$0
Miscellaneous						
(54.60.415.36.7511) Tennis Resurfacing-Bennett	\$0	\$0	\$7,877	\$0	\$0	\$0
MISCELLANEOUS TOTAL	\$0	\$0	\$7,877	\$0	\$0	\$0
Capital Equipment						
(54.60.458.36.7201) Equipment	\$7,383	\$0	\$0	\$0	\$0	\$0
CAPITAL EQUIPMENT TOTAL	\$7,383	\$0	\$0	\$0	\$0	\$0
NEIGHBORHOOD PARKS	\$0	\$0	\$5,513	\$0	\$0	\$0
Land Acquisition	\$10	\$0	\$0	\$0	\$0	\$0
CAPITAL OUTLAYS TOTAL	\$270,305	\$0	\$78,723	\$316,389	\$49,998	\$250,000
CAPITAL PROJECTS TOTAL	\$270,305	\$0	\$78,723	\$316,389	\$49,998	\$250,000
Debt Service						
Debt Service Principal	\$105,000	\$105,000	\$109,260	\$104,615	\$0	\$104,615
Debt Service Interest	\$42,313	\$39,762	\$39,445	\$36,670	\$0	\$33,776
Debt Service Other Costs Fees	\$1,218	\$8	\$8	\$10	\$0	\$0
DEBT SERVICE TOTAL	\$148,530	\$144,770	\$148,712	\$141,294	\$0	\$138,391

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Operating Expenses						
Maintenance	\$126,448	\$12,545	\$0	\$3,515	\$14,275	\$0
Fees	\$0	\$0	\$0	\$161	\$0	\$0
OPERATING EXPENSES TOTAL	\$126,448	\$12,545	\$0	\$3,676	\$14,275	\$0
TOTAL	\$1,541,310	\$1,066,083	\$1,457,885	\$1,604,994	\$406,656	\$1,757,917

Economic Development Sales Tax 2020 Actual - 2024 Budget

Economic Development Sales Tax Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Debt Service						
Debt Service Principal						
Misc Principal						
(56.96.601.24.6001) Principal-Go Bonds Slp	\$530,000	\$550,000	\$565,000	\$585,000	\$600,000	\$600,000
(56.76.613.24.6001) PRINCIPAL	\$227,709	\$239,773	\$261,852	\$274,923	\$0	\$289,923
MISC PRINCIPAL TOTAL	\$757,709	\$789,773	\$826,852	\$859,923	\$600,000	\$889,923
Bond Principal						
(56.96.601.24.6002) Principal-So Bonds Slp	\$450,000	\$460,000	\$465,000	\$475,000	\$0	\$485,000
BOND PRINCIPAL TOTAL	\$450,000	\$460,000	\$465,000	\$475,000	\$0	\$485,000
Principal-Special Oblig						
(56.96.601.24.6008) Principal-So Bonds Downtown	\$220,000	\$220,000	\$225,000	\$230,000	\$0	\$235,000
PRINCIPAL-SPECIAL OBLIG TOTAL	\$220,000	\$220,000	\$225,000	\$230,000	\$0	\$235,000
DEBT SERVICE PRINCIPAL TOTAL	\$1,427,709	\$1,469,773	\$1,516,852	\$1,564,923	\$600,000	\$1,609,923
Debt Service Interest						
Bond Interest						
(56.96.601.24.6011) Interest-Go Bonds Slp	\$343,288	\$327,088	\$308,950	\$293,213	\$143,681	\$276,863
(56.76.613.24.6011) INTEREST	\$153,950	\$142,263	\$136,353	\$122,933	\$0	\$108,812
BOND INTEREST TOTAL	\$497,237	\$469,350	\$445,303	\$416,146	\$143,681	\$385,675
Interest-So Bonds Slp						
(56.96.601.24.6012) Interest-So Bonds Slp	\$248,837	\$239,738	\$230,487	\$220,791	\$0	\$209,984
INTEREST-SO BONDS SLP TOTAL	\$248,837	\$239,738	\$230,487	\$220,791	\$0	\$209,984
Interest-Special Oblig						
(56.96.601.24.6018) Interest-So Bonds Downtown	\$120,606	\$116,206	\$111,756	\$107,063	\$0	\$101,828
INTEREST-SPECIAL OBLIG TOTAL	\$120,606	\$116,206	\$111,756	\$107,063	\$0	\$101,828
DEBT SERVICE INTEREST TOTAL	\$866,681	\$825,294	\$787,546	\$743,999	\$143,681	\$697,487
Debt Service Other Costs Fees						
COST OF ISSUANCE	\$7,035	\$0	\$0	\$0	\$0	\$0
Debt Service Fees						
(56.70.622.24.6021) DEBT SERVICE FEES	\$636	\$636	\$636	\$636	\$0	\$0
(56.76.613.24.6021) DEBT SERVICE FEES	\$72	\$72	\$72	\$86	\$0	\$0
DEBT SERVICE FEES TOTAL	\$708	\$708	\$708	\$722	\$0	\$0
DEBT SERVICE OTHER COSTS FEES TOTAL	\$7,743	\$708	\$708	\$722	\$0	\$0
DEBT SERVICE TOTAL	\$2,302,132	\$2,295,775	\$2,305,106	\$2,309,644	\$743,681	\$2,307,410
Operating Expenses						
Fees						
Other Misc Fees						
(56.20.001.08.5365) Other Misc Fees	\$59,605	\$41,785	\$54,332	\$57,872	\$12,211	\$70,000
(56.70.630.08.5365) Other Eco/Devo Fees	\$0	\$35	\$9	\$0	\$0	\$0
OTHER MISC FEES TOTAL	\$59,605	\$41,820	\$54,341	\$57,872	\$12,211	\$70,000
Partnership-Community Growth						
(56.20.001.08.5822) Partnership-Community Growth	\$60,000	\$60,000	\$75,000	\$75,000	\$0	\$0
PARTNERSHIP-COMMUNITY GROWTH TOTAL	\$60,000	\$60,000	\$75,000	\$75,000	\$0	\$0
Legal Fees						
(56.70.631.08.5311) LEGAL FEES	\$4,176	\$0	\$0	\$0	\$0	\$0
LEGAL FEES TOTAL	\$4,176	\$0	\$0	\$0	\$0	\$0
FEES TOTAL	\$123,781	\$101,820	\$129,341	\$132,872	\$12,211	\$70,000
Other Expenses						
Miscellaneous Expenses						

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
(56.70.630.38.5989) Miscellaneous Expenses	\$0	\$0	\$500	\$5,500	\$0	\$305,000
MISCELLANEOUS EXPENSES TOTAL	\$0	\$0	\$500	\$5,500	\$0	\$305,000
Partnership-Community Growth						
(56.70.630.38.5822) Partnership-Community Growth	\$0	\$0	\$0	\$0	\$37,500	\$77,250
PARTNERSHIP-COMMUNITY GROWTH TOTAL	\$0	\$0	\$0	\$0	\$37,500	\$77,250
Comprehensive Plan	\$0	\$0	\$63,464	\$36,536	\$0	\$0
PROJECT - KC TECH ACADEMY						
(56.70.630.38.5821) PROJECT - KC TECH ACADEMY	\$35,284	\$142	\$0	\$0	\$0	\$0
PROJECT - KC TECH ACADEMY TOTAL	\$35,284	\$142	\$0	\$0	\$0	\$0
OTHER EXPENSES TOTAL	\$35,284	\$142	\$63,964	\$42,036	\$37,500	\$382,250
Insurance						
Liability						
(56.20.001.16.5715) LIABILITY	\$2,414	\$2,064	\$1,751	\$1,482	\$313	\$1,350
LIABILITY TOTAL	\$2,414	\$2,064	\$1,751	\$1,482	\$313	\$1,350
INSURANCE TOTAL	\$2,414	\$2,064	\$1,751	\$1,482	\$313	\$1,350
Printing & Supplies	\$0	\$0	\$0	\$17	\$0	\$0
OPERATING EXPENSES TOTAL	\$161,479	\$104,026	\$195,056	\$176,407	\$50,024	\$453,600
Compensation						
Personnel Salaries						
Regular						
(56.20.001.02.4001) Regular	\$105,757	\$85,188	\$108,856	\$115,813	\$27,723	\$118,404
REGULAR TOTAL	\$105,757	\$85,188	\$108,856	\$115,813	\$27,723	\$118,404
Health Savings - (HSA)						
(56.20.001.02.4018) Health Savings-(Hsa)	\$732	\$890	\$1,614	\$2,400	\$1,200	\$2,400
(56.70.630.02.4018) Health Savings-(Hsa)	\$731	\$1,524	\$1,392	\$1,200	\$600	\$1,200
HEALTH SAVINGS - (HSA) TOTAL	\$1,463	\$2,414	\$3,006	\$3,600	\$1,800	\$3,600
Part-Time						
(56.20.001.02.4002) PART-TIME	\$1,898	\$3,410	\$0	\$0	\$0	\$0
PART-TIME TOTAL	\$1,898	\$3,410	\$0	\$0	\$0	\$0
Opt Out (Health Insurance)						
(56.20.001.02.4015) Opt Out (Health Ins)	\$3,007	\$0	\$0	\$0	\$0	\$0
OPT OUT (HEALTH INSURANCE) TOTAL	\$3,007	\$0	\$0	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$112,125	\$91,012	\$111,862	\$119,413	\$29,523	\$122,004
Personnel Costs						
Health Insurance						
(56.20.001.02.4105) Health Insurance	\$0	\$18,144	\$22,536	\$23,088	\$5,772	\$24,240
(56.70.630.02.4105) Health Insurance-Ledc	\$6,819	\$7,020	\$7,740	\$8,424	\$2,106	\$8,844
HEALTH INSURANCE TOTAL	\$6,819	\$25,164	\$30,276	\$31,512	\$7,878	\$33,084
Retirement - Lagers						
(56.20.001.02.4102) Retirement - Lagers	\$8,600	\$3,898	\$12,017	\$17,317	\$4,408	\$19,208
RETIREMENT - LAGERS TOTAL	\$8,600	\$3,898	\$12,017	\$17,317	\$4,408	\$19,208
Social Security						
(56.20.001.02.4101) Social Security	\$8,466	\$6,406	\$7,731	\$8,313	\$2,042	\$9,242
(56.70.630.02.4101) Social Security	\$0	\$0	\$0	\$0	\$0	\$92
SOCIAL SECURITY TOTAL	\$8,466	\$6,406	\$7,731	\$8,313	\$2,042	\$9,334
Dental Insurance						
(56.20.001.02.4107) Dental Insurance	\$0	\$520	\$624	\$624	\$156	\$660
(56.70.630.02.4107) Dental Insurance	\$432	\$540	\$432	\$432	\$108	\$456
DENTAL INSURANCE TOTAL	\$432	\$1,060	\$1,056	\$1,056	\$264	\$1,116
Workers Compensation						
(56.20.001.02.4104) Workers Compensation	\$256	\$230	\$243	\$241	\$60	\$214
WORKERS COMPENSATION TOTAL	\$256	\$230	\$243	\$241	\$60	\$214
Vision Insurance-Vsp						
(56.20.001.02.4112) Vision Insurance-Vsp	\$0	\$130	\$204	\$144	\$21	\$90
(56.70.630.02.4112) Vision Insurance-Vsp	\$83	\$84	\$84	\$84	\$21	\$90
VISION INSURANCE-VSP TOTAL	\$83	\$214	\$288	\$228	\$42	\$180
Life Insurance						
(56.20.001.02.4106) Life Insurance	\$17	\$19	\$27	\$29	\$7	\$30
(56.70.630.02.4106) Life Insurance	\$0	\$34	\$27	\$29	\$7	\$30
LIFE INSURANCE TOTAL	\$17	\$52	\$54	\$58	\$14	\$60
Disability Insurance						

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
(56.20.001.02.4116) Disability Insurance	\$45	\$43	\$46	\$38	\$9	\$40
DISABILITY INSURANCE TOTAL	\$45	\$43	\$46	\$38	\$9	\$40
PERSONNEL COSTS TOTAL	\$24,717	\$37,067	\$51,710	\$58,763	\$14,718	\$63,236
COMPENSATION TOTAL	\$136,841	\$128,079	\$163,572	\$178,176	\$44,241	\$185,240
Capital Projects						
Capital Outlays						
Construction Contracts						
(56.70.630.36.7510) Construction Contract	\$0	\$0	\$0	\$0	\$351,948	\$0
(56.70.622.36.7510) Construction Contract-Bonds	\$119,384	\$0	\$0	\$0	\$0	\$0
CONSTRUCTION CONTRACTS TOTAL	\$119,384	\$0	\$0	\$0	\$351,948	\$0
Project Contingencies						
(56.76.613.36.7515) PROJECT CONTINGENCIES	\$80,000	\$0	\$0	\$0	\$0	\$0
PROJECT CONTINGENCIES TOTAL	\$80,000	\$0	\$0	\$0	\$0	\$0
KANSAS STREET/M-291 PROJECT						
(56.76.613.36.7524) KANSAS STREET/M-291 PROJECT	\$0	\$250	\$0	\$0	\$0	\$0
KANSAS STREET/M-291 PROJECT TOTAL	\$0	\$250	\$0	\$0	\$0	\$0
CAPITAL OUTLAYS TOTAL	\$199,384	\$250	\$0	\$0	\$351,948	\$0
CAPITAL PROJECTS TOTAL	\$199,384	\$250	\$0	\$0	\$351,948	\$0
Transfers						
Interfund Transfers						
General Fund						
(56.70.630.42.5990) General Fund	\$23,400	\$2,500	\$0	\$0	\$0	\$0
GENERAL FUND TOTAL	\$23,400	\$2,500	\$0	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$23,400	\$2,500	\$0	\$0	\$0	\$0
TRANSFERS TOTAL	\$23,400	\$2,500	\$0	\$0	\$0	\$0
TOTAL	\$2,823,238	\$2,530,630	\$2,663,735	\$2,664,227	\$1,189,894	\$2,946,250

Fire Sales Tax 2020 Actual - 2024 Budget

Fire Sales Tax Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Debt Service						
Debt Service Principal						
Lease Principal						
(58.50.325.24.6003) Principal-Construction Lease	\$309,033	\$316,848	\$324,756	\$289,000	\$0	\$220,000
LEASE PRINCIPAL TOTAL	\$309,033	\$316,848	\$324,756	\$289,000	\$0	\$220,000
Principal-Pumpers 2014						
(58.50.325.24.6009) Principal-Pumpers 2014	\$222,000	\$227,000	\$231,000	\$236,000	\$0	\$0
PRINCIPAL-PUMPERS 2014 TOTAL	\$222,000	\$227,000	\$231,000	\$236,000	\$0	\$0
Lease Principal-Amb 2017						
(58.50.325.24.6007) Lease Principal-Amb 2017	\$175,967	\$184,152	\$188,244	\$0	\$0	\$0
LEASE PRINCIPAL-AMB 2017 TOTAL	\$175,967	\$184,152	\$188,244	\$0	\$0	\$0
Misc Principal						
(58.50.325.24.6001) Principal-Aerial Fire Truck	\$122,310	\$125,162	\$128,081	\$0	\$0	\$0
MISC PRINCIPAL TOTAL	\$122,310	\$125,162	\$128,081	\$0	\$0	\$0
DEBT SERVICE PRINCIPAL TOTAL	\$829,310	\$853,162	\$872,081	\$525,000	\$0	\$220,000
Debt Service Interest						
Lease Interest						
(58.50.325.24.6013) Interest-Construction Lease	\$56,214	\$48,247	\$40,214	\$31,983	\$12,325	\$24,786
LEASE INTEREST TOTAL	\$56,214	\$48,247	\$40,214	\$31,983	\$12,325	\$24,786
SO BOND INTEREST-KANSAS ST						
(58.50.325.24.6019) Interest-Pumpers 2014	\$18,412	\$13,949	\$9,387	\$4,744	\$0	\$0
SO BOND INTEREST-KANSAS ST TOTAL	\$18,412	\$13,949	\$9,387	\$4,744	\$0	\$0
Srf Interest Expense						
(58.50.325.24.6017) Lease Interest-Amb 2017	\$14,774	\$10,006	\$5,058	\$0	\$0	\$0
SRF INTEREST EXPENSE TOTAL	\$14,774	\$10,006	\$5,058	\$0	\$0	\$0
Bond Interest						
(58.50.325.24.6011) Interest-Aerial Fire Truck	\$8,758	\$5,906	\$2,987	\$0	\$0	\$0

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
BOND INTEREST TOTAL	\$8,758	\$5,906	\$2,987	\$0	\$0	\$0
DEBT SERVICE INTEREST TOTAL	\$98,158	\$78,108	\$57,646	\$36,726	\$12,325	\$24,786
Debt Service Other Costs Fees						
Debt Service Fees						
(58.50.325.24.6021) DEBT SERVICE FEES	\$172	\$0	\$259	\$636	\$0	\$0
DEBT SERVICE FEES TOTAL	\$172	\$0	\$259	\$636	\$0	\$0
DEBT SERVICE OTHER COSTS FEES TOTAL	\$172	\$0	\$259	\$636	\$0	\$0
DEBT SERVICE TOTAL	\$927,639	\$931,270	\$929,986	\$562,362	\$12,325	\$244,786
Capital Projects						
Capital Outlays						
Construction Contracts						
(58.50.325.36.7510) Construction Contract	\$105,300	\$0	\$20,000	\$495,726	\$294,928	\$50,000
CONSTRUCTION CONTRACTS TOTAL	\$105,300	\$0	\$20,000	\$495,726	\$294,928	\$50,000
Capital Equipment						
(58.50.325.36.7201) Equipment	\$0	\$34,824	\$0	\$0	\$0	\$520,000
CAPITAL EQUIPMENT TOTAL	\$0	\$34,824	\$0	\$0	\$0	\$520,000
Vehicles						
(58.50.325.36.7101) Vehicles	\$24,149	\$30,209	\$73,331	\$0	\$0	\$0
VEHICLES TOTAL	\$24,149	\$30,209	\$73,331	\$0	\$0	\$0
Computer Equipment						
(58.50.325.36.7202) Computer Equipment	\$0	\$24,523	\$2,655	\$0	\$0	\$5,500
COMPUTER EQUIPMENT TOTAL	\$0	\$24,523	\$2,655	\$0	\$0	\$5,500
CAPITAL OUTLAYS TOTAL	\$129,449	\$89,556	\$95,986	\$495,726	\$294,928	\$575,500
CAPITAL PROJECTS TOTAL	\$129,449	\$89,556	\$95,986	\$495,726	\$294,928	\$575,500
Transfers						
Interfund Transfers						
General Fund						
(58.50.325.42.5990) General Fund	\$315,000	\$315,000	\$315,000	\$315,000	\$78,750	\$315,000
GENERAL FUND TOTAL	\$315,000	\$315,000	\$315,000	\$315,000	\$78,750	\$315,000
INTERFUND TRANSFERS TOTAL	\$315,000	\$315,000	\$315,000	\$315,000	\$78,750	\$315,000
TRANSFERS TOTAL	\$315,000	\$315,000	\$315,000	\$315,000	\$78,750	\$315,000
Compensation						
Personnel Salaries						
Regular						
(58.50.311.02.4001) REGULAR	\$0	\$20,074	\$102,036	\$108,759	\$23,790	\$110,880
REGULAR TOTAL	\$0	\$20,074	\$102,036	\$108,759	\$23,790	\$110,880
Health Savings - (HSA)						
(58.50.311.02.4018) HEALTH SAVINGS-(HSA)	\$0	\$0	\$1,530	\$2,400	\$1,200	\$2,400
HEALTH SAVINGS - (HSA) TOTAL	\$0	\$0	\$1,530	\$2,400	\$1,200	\$2,400
PERSONNEL SALARIES TOTAL	\$0	\$20,074	\$103,566	\$111,159	\$24,990	\$113,280
Personnel Costs						
Retirement - Lagers						
(58.50.311.02.4102) RETIREMENT - LAGERS	\$0	\$4,749	\$24,804	\$31,687	\$6,780	\$32,285
RETIREMENT - LAGERS TOTAL	\$0	\$4,749	\$24,804	\$31,687	\$6,780	\$32,285
Health Insurance						
(58.50.311.02.4105) HEALTH INSURANCE	\$0	\$3,100	\$19,068	\$19,536	\$4,884	\$20,514
HEALTH INSURANCE TOTAL	\$0	\$3,100	\$19,068	\$19,536	\$4,884	\$20,514
Social Security						
(58.50.311.02.4101) SOCIAL SECURITY	\$0	\$1,512	\$7,684	\$8,182	\$1,786	\$8,666
SOCIAL SECURITY TOTAL	\$0	\$1,512	\$7,684	\$8,182	\$1,786	\$8,666
Workers Compensation						
(58.50.311.02.4104) WORKERS COMPENSATION	\$202	\$434	\$452	\$437	\$2,096	\$7,445
WORKERS COMPENSATION TOTAL	\$202	\$434	\$452	\$437	\$2,096	\$7,445
Dental Insurance						
(58.50.311.02.4107) DENTAL INSURANCE	\$0	\$104	\$624	\$624	\$156	\$660
DENTAL INSURANCE TOTAL	\$0	\$104	\$624	\$624	\$156	\$660
Vision Insurance-Vsp						
(58.50.311.02.4112) VISION INSURANCE-VSP	\$0	\$24	\$144	\$144	\$36	\$156
VISION INSURANCE-VSP TOTAL	\$0	\$24	\$144	\$144	\$36	\$156
Disability Insurance						
(58.50.311.02.4116) DISABILITY INSURANCE	\$0	\$9	\$46	\$38	\$9	\$40

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
DISABILITY INSURANCE TOTAL	\$0	\$9	\$46	\$38	\$9	\$40
Life Insurance						
(58.50.311.02.4106) LIFE INSURANCE	\$0	\$4	\$27	\$29	\$7	\$30
LIFE INSURANCE TOTAL	\$0	\$4	\$27	\$29	\$7	\$30
PERSONNEL COSTS TOTAL	\$202	\$9,937	\$52,849	\$60,677	\$15,755	\$69,796
COMPENSATION TOTAL	\$202	\$30,011	\$156,415	\$171,836	\$40,745	\$183,076
Operating Expenses						
Fees						
Administrative						
(58.50.325.08.5341) ADMINISTRATIVE FEE-GEMT	\$46,619	\$57,463	\$0	\$80,292	\$0	\$80,149
ADMINISTRATIVE TOTAL	\$46,619	\$57,463	\$0	\$80,292	\$0	\$80,149
Financial Services						
(58.50.325.08.5346) Financial Services	\$0	\$0	\$0	\$0	\$0	\$0
FINANCIAL SERVICES TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
FEES TOTAL	\$46,619	\$57,463	\$0	\$80,292	\$0	\$80,149
Non Capital Equipment						
Minor Purchases						
(58.50.325.18.5601) Minor Equipment	\$0	\$16,930	\$16,443	\$17,562	\$9,862	\$165,000
MINOR PURCHASES TOTAL	\$0	\$16,930	\$16,443	\$17,562	\$9,862	\$165,000
NON CAPITAL EQUIPMENT TOTAL	\$0	\$16,930	\$16,443	\$17,562	\$9,862	\$165,000
Maintenance						
Building Maintenance						
(58.50.325.14.5571) Building Maintenance	\$0	\$0	\$0	\$19,939	\$0	\$15,000
BUILDING MAINTENANCE TOTAL	\$0	\$0	\$0	\$19,939	\$0	\$15,000
MAINTENANCE TOTAL	\$0	\$0	\$0	\$19,939	\$0	\$15,000
Insurance						
Liability						
(58.50.311.16.5715) LIABILITY	\$0	\$0	\$857	\$1,706	\$424	\$1,830
LIABILITY TOTAL	\$0	\$0	\$857	\$1,706	\$424	\$1,830
INSURANCE TOTAL	\$0	\$0	\$857	\$1,706	\$424	\$1,830
OPERATING EXPENSES TOTAL	\$46,619	\$74,393	\$17,300	\$119,498	\$10,287	\$261,979
TOTAL	\$1,418,909	\$1,440,230	\$1,514,687	\$1,664,422	\$437,035	\$1,580,341

Special Revenue Funds

2024 Budget Details

About Special Revenue Funds

Special Revenue funds are legally restricted to being spent for specific purposes. For example, revenue in the Police Training Fund is generated through a fee on each ticket and is spent on the costs of training for the police department. Liberty has four Special Revenue Funds: the Parks Fund, the Police Training Fund, the Cemetery Fund and the Frank Hughes Memorial Trust Fund.

Additionally, the City holds non-expendable trust funds. These funds are used to account for resources held in trust by the City for specific purposes. The principal of the trust and the interest earned on the principal can only be used to support the primary purpose of the trust. The City has three such funds: the Fairview Cemetery Trust Fund and the Mt. Memorial Cemetery Trust Fund, both established for the maintenance and repairs for the cemeteries. The third is the Frank Hughes Memorial Trust Fund which was established for maintenance of the Frank Hughes Library.

2024 Budget Detail - Fairview Cemetery Trust Fund

Fairview Cemetery Trust - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Revenues						
Interest						
Interest						
(3301) Interest Earnings	\$2,292	\$1,566	\$3,280	\$9,213	\$1,352	\$14,800
(3303) Accrued Bond Interest	\$0	\$0	-\$4,063	\$25,644	\$6,645	\$0
INTEREST TOTAL	\$2,292	\$1,566	-\$783	\$34,858	\$7,997	\$14,800
INTEREST TOTAL	\$2,292	\$1,566	-\$783	\$34,858	\$7,997	\$14,800
Miscellaneous						
Miscellaneous Revenue						
(3691) Sale Of Lots	\$5,400	\$6,081	\$6,081	\$0	\$7,875	\$6,200
MISCELLANEOUS REVENUE TOTAL	\$5,400	\$6,081	\$6,081	\$0	\$7,875	\$6,200
Contributions	\$0	\$0	\$0	\$23,914	\$0	\$0
MISCELLANEOUS TOTAL	\$5,400	\$6,081	\$6,081	\$23,914	\$7,875	\$6,200
Transfers In	\$0	\$0	\$0	\$33,424	\$0	\$0
REVENUES TOTAL	\$7,692	\$7,647	\$5,298	\$92,195	\$15,872	\$21,000
Expenses						
Transfers						
Interfund Transfers						
Miscellaneous						
(40.30.251.42.5999) Cemetery Maintenance Fund	\$2,292	-\$164	\$3,530	\$10,783	\$0	\$14,800
MISCELLANEOUS TOTAL	\$2,292	-\$164	\$3,530	\$10,783	\$0	\$14,800
INTERFUND TRANSFERS TOTAL	\$2,292	-\$164	\$3,530	\$10,783	\$0	\$14,800
TRANSFERS TOTAL	\$2,292	-\$164	\$3,530	\$10,783	\$0	\$14,800
Operating Expenses	\$0	\$0	\$0	\$0	\$6,075	\$0
EXPENSES TOTAL	\$2,292	-\$164	\$3,530	\$10,783	\$6,075	\$14,800
REVENUES LESS EXPENSES	\$5,400	\$7,811	\$1,768	\$81,412	\$9,797	\$6,200

2024 Budget Detail - Mt. Memorial Cemetery Trust Fund

Mt. Memorial Cemetery Trust - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Revenues						
Interest						
Interest						
(3301) Interest Earnings	\$201	\$136	\$275	\$0	\$0	\$0
(3303) Accrued Bond Interest	\$0	\$0	-\$342	\$0	\$0	\$0
INTEREST TOTAL	\$201	\$136	-\$67	\$0	\$0	\$0
INTEREST TOTAL	\$201	\$136	-\$67	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$175	\$0	\$0
REVENUES TOTAL	\$201	\$136	-\$67	\$175	\$0	\$0
Expenses						
Transfers						
Interfund Transfers						
Miscellaneous						
(41.30.251.42.5999) Cemetery Maintenance Fund	\$201	-\$14	\$295	\$33,718	\$0	\$0
MISCELLANEOUS TOTAL	\$201	-\$14	\$295	\$33,718	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$201	-\$14	\$295	\$33,718	\$0	\$0
TRANSFERS TOTAL	\$201	-\$14	\$295	\$33,718	\$0	\$0
EXPENSES TOTAL	\$201	-\$14	\$295	\$33,718	\$0	\$0
REVENUES LESS EXPENSES	\$0	\$150	-\$362	-\$33,543	\$0	\$0

2024 Budget Detail - Frank Hughes Memorial Library Trust Fund

Frank Hughes Memorial Trust - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Revenues						
Interest						
Interest						
(3301) Interest Earnings	\$178	\$147	\$247	\$784	\$149	\$600
(3303) Accrued Bond Interest	\$0	\$0	-\$304	\$387	\$0	\$300
INTEREST TOTAL	\$178	\$147	-\$57	\$1,171	\$149	\$900
INTEREST TOTAL	\$178	\$147	-\$57	\$1,171	\$149	\$900
REVENUES TOTAL	\$178	\$147	-\$57	\$1,171	\$149	\$900
Expenses						
Transfers						
Interfund Transfers						
Miscellaneous						
(42.30.251.42.5999) Parks For Hughes Library	\$178	-\$39	\$267	\$1,171	\$374	\$900
MISCELLANEOUS TOTAL	\$178	-\$39	\$267	\$1,171	\$374	\$900
INTERFUND TRANSFERS TOTAL	\$178	-\$39	\$267	\$1,171	\$374	\$900
TRANSFERS TOTAL	\$178	-\$39	\$267	\$1,171	\$374	\$900
EXPENSES TOTAL	\$178	-\$39	\$267	\$1,171	\$374	\$900
REVENUES LESS EXPENSES	\$0	\$186	-\$324	\$0	-\$225	\$0

2024 Budget Detail - Transient Guest Tax Fund

Transient Guest Tax - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Revenues						
Taxes						
Roadway Development Tax						
(3048) Transient Guest Tax	\$224,749	\$454,827	\$597,929	\$673,234	\$59,864	\$600,000
ROADWAY DEVELOPMENT TAX TOTAL	\$224,749	\$454,827	\$597,929	\$673,234	\$59,864	\$600,000
TAXES TOTAL	\$224,749	\$454,827	\$597,929	\$673,234	\$59,864	\$600,000
Miscellaneous						
Miscellaneous Revenue						
(3791) Miscellaneous Income	\$3,400	\$15,459	\$2,110	\$24,040	\$400	\$600
(3652) Community Serv Sponsorships	\$0	\$0	\$0	\$7,540	\$0	\$5,000
MISCELLANEOUS REVENUE TOTAL	\$3,400	\$15,459	\$2,110	\$31,580	\$400	\$5,600
MISCELLANEOUS TOTAL	\$3,400	\$15,459	\$2,110	\$31,580	\$400	\$5,600
Interest						
Interest						
(3301) Interest Earnings	\$1,010	\$960	\$3,883	\$16,044	\$3,437	\$10,000
(3303) Accrued Bond Interest	\$0	\$0	-\$5,352	\$8,177	\$0	\$0
INTEREST TOTAL	\$1,010	\$960	-\$1,469	\$24,221	\$3,437	\$10,000
INTEREST TOTAL	\$1,010	\$960	-\$1,469	\$24,221	\$3,437	\$10,000
REVENUES TOTAL	\$229,159	\$471,247	\$598,570	\$729,035	\$63,701	\$615,600
Expenses						
Operating Expenses						
Other Expenses						
Wayfinding Signage						
(67.20.061.38.5853) Site Wayfinding	\$0	\$34,613	\$183,660	\$6,713	\$0	\$195,000
WAYFINDING SIGNAGE TOTAL	\$0	\$34,613	\$183,660	\$6,713	\$0	\$195,000
Hdli Contract						
(67.20.061.38.5823) Hdli Contract	\$25,000	\$35,000	\$45,000	\$123,614	\$10,000	\$55,000
HDLI CONTRACT TOTAL	\$25,000	\$35,000	\$45,000	\$123,614	\$10,000	\$55,000
Special Events						
(67.20.061.38.5804) SPECIAL EVENTS	\$300	\$4,850	\$49,276	\$64,135	\$45,120	\$92,000
SPECIAL EVENTS TOTAL	\$300	\$4,850	\$49,276	\$64,135	\$45,120	\$92,000
Contributions						
(67.20.061.38.5807) CONTRIBUTIONS TO PROJECTS	\$19,722	\$21,331	\$33,520	\$80,555	\$8,810	\$74,500
CONTRIBUTIONS TOTAL	\$19,722	\$21,331	\$33,520	\$80,555	\$8,810	\$74,500
Miscellaneous Expenses						
(67.20.061.38.5989) Miscellaneous Expenses	\$477	\$15,901	\$0	\$0	\$0	\$0
(67.21.032.38.5989) MISCELLANEOUS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$10,000
MISCELLANEOUS EXPENSES TOTAL	\$477	\$15,901	\$0	\$0	\$0	\$10,000
HOMETOWN HOLIDAYS						
(67.20.061.38.5809) HOMETOWN HOLIDAYS	\$0	\$0	\$4,671	\$7,174	\$165	\$8,000
HOMETOWN HOLIDAYS TOTAL	\$0	\$0	\$4,671	\$7,174	\$165	\$8,000
OTHER EXPENSES TOTAL	\$45,499	\$111,695	\$316,127	\$282,190	\$64,095	\$434,500
Fees						
Advertising						
(67.20.061.08.5371) ADVERTISING	\$13,224	\$30,318	\$52,726	\$105,029	\$6,347	\$70,000
ADVERTISING TOTAL	\$13,224	\$30,318	\$52,726	\$105,029	\$6,347	\$70,000
Other Fees						
(67.20.061.08.5389) OTHER FEES-ARTS	\$7,000	\$25,000	\$27,278	\$43,736	\$0	\$100,000
OTHER FEES TOTAL	\$7,000	\$25,000	\$27,278	\$43,736	\$0	\$100,000
Consulting Services						
(67.20.061.08.5342) Consulting Services	\$20,000	\$24,000	\$24,000	\$59,100	\$14,775	\$59,100
CONSULTING SERVICES TOTAL	\$20,000	\$24,000	\$24,000	\$59,100	\$14,775	\$59,100
Internet Service Fees						
(67.20.061.08.5304) INTERNET SERVICE FEES	\$4,304	\$4,629	\$4,855	\$5,571	\$332	\$6,700
INTERNET SERVICE FEES TOTAL	\$4,304	\$4,629	\$4,855	\$5,571	\$332	\$6,700

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
4Th Of July Celebration						
(67.20.061.08.5310) 4Th Of July Celebration	\$0	\$25,000	\$0	\$0	\$0	\$0
4TH OF JULY CELEBRATION TOTAL	\$0	\$25,000	\$0	\$0	\$0	\$0
Summer Band Programs						
(67.20.061.08.5398) SUMMER BAND PROGRAM	\$0	\$12,020	\$0	\$0	\$0	\$0
SUMMER BAND PROGRAMS TOTAL	\$0	\$12,020	\$0	\$0	\$0	\$0
Contract Labor						
(67.20.061.08.5397) CONTRACT LABOR	\$0	\$5,000	\$5,000	\$0	\$0	\$0
CONTRACT LABOR TOTAL	\$0	\$5,000	\$5,000	\$0	\$0	\$0
Special Event Insurance						
(67.20.061.08.5314) Special Event Insurance	\$0	\$2,020	\$0	\$0	\$0	\$0
SPECIAL EVENT INSURANCE TOTAL	\$0	\$2,020	\$0	\$0	\$0	\$0
Legal Fees						
(67.20.061.08.5311) LEGAL FEES	\$0	\$241	\$0	\$0	\$0	\$0
LEGAL FEES TOTAL	\$0	\$241	\$0	\$0	\$0	\$0
FEES TOTAL	\$44,528	\$128,228	\$113,859	\$213,436	\$21,454	\$235,800
Non Capital Equipment						
Minor Purchases						
(67.20.061.18.5601) MINOR EQUIPMENT	\$6,900	\$10,000	\$15,000	\$29,000	\$0	\$20,000
MINOR PURCHASES TOTAL	\$6,900	\$10,000	\$15,000	\$29,000	\$0	\$20,000
NON CAPITAL EQUIPMENT TOTAL	\$6,900	\$10,000	\$15,000	\$29,000	\$0	\$20,000
Printing & Supplies						
Grant Supplies						
(67.20.061.04.5054) GRANT SUPPLIES	\$437	\$15,518	\$2,714	\$8,334	\$935	\$5,000
GRANT SUPPLIES TOTAL	\$437	\$15,518	\$2,714	\$8,334	\$935	\$5,000
MAKE MUSIC DAY-SUPPLIES						
(67.20.061.04.5072) MAKE MUSIC DAY-SUPPLIES	\$600	\$2,334	\$5,206	\$4,203	\$2,575	\$14,700
MAKE MUSIC DAY-SUPPLIES TOTAL	\$600	\$2,334	\$5,206	\$4,203	\$2,575	\$14,700
Miscellaneous Supplies						
(67.20.061.04.5099) MISCELLANEOUS SUPPLIES	\$245	\$1,348	\$228	\$0	\$2,164	\$0
MISCELLANEOUS SUPPLIES TOTAL	\$245	\$1,348	\$228	\$0	\$2,164	\$0
Recreation Supplies						
(67.20.061.04.5004) Festival Supplies	\$0	\$1,941	\$0	\$0	\$0	\$0
RECREATION SUPPLIES TOTAL	\$0	\$1,941	\$0	\$0	\$0	\$0
PRINTING & SUPPLIES TOTAL	\$1,282	\$21,141	\$8,148	\$12,538	\$5,674	\$19,700
Maintenance						
(67.20.061.14.5548) CITY SCULPTURE MAINTENANCE	\$0	\$0	\$2,350	\$2,700	\$0	\$8,000
MAINTENANCE TOTAL	\$0	\$0	\$2,350	\$2,700	\$0	\$8,000
Insurance						
Property/Im						
(67.20.061.16.5711) PROPERTY/IM	\$377	\$883	\$962	\$1,008	\$260	\$2,500
PROPERTY/IM TOTAL	\$377	\$883	\$962	\$1,008	\$260	\$2,500
INSURANCE TOTAL	\$377	\$883	\$962	\$1,008	\$260	\$2,500
Travel & Training	\$0	\$0	\$0	\$0	\$0	\$3,000
OPERATING EXPENSES TOTAL	\$98,586	\$271,948	\$456,446	\$540,872	\$91,483	\$723,500
Compensation	\$3,096	\$15,060	\$16,824	\$20,935	\$6,457	\$114,368
Transfers						
Interfund Transfers						
General Fund						
(67.20.061.42.5990) General Fund	\$2,000	\$2,000	\$2,000	\$2,000	\$515	\$2,000
GENERAL FUND TOTAL	\$2,000	\$2,000	\$2,000	\$2,000	\$515	\$2,000
INTERFUND TRANSFERS TOTAL	\$2,000	\$2,000	\$2,000	\$2,000	\$515	\$2,000
TRANSFERS TOTAL	\$2,000	\$2,000	\$2,000	\$2,000	\$515	\$2,000
EXPENSES TOTAL	\$103,682	\$289,008	\$475,270	\$563,807	\$98,455	\$839,868
REVENUES LESS EXPENSES	\$125,477	\$182,239	\$123,300	\$165,229	-\$34,753	-\$224,268

2024 Budget Detail - Police Training Fund

Police Training Fund - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Revenues						
Fines and Forfeitures						
Fines & Forfeitures						
(3354) Police Training	\$3,742	\$4,580	\$3,789	\$4,868	\$1,170	\$5,000
(3355) Arrest Costs Recoupment	\$1,751	\$2,553	\$1,842	\$3,210	\$829	\$3,500
(3356) Post Training Funds	\$2,203	\$468	\$868	\$1,918	\$0	\$1,000
FINES & FORFEITURES TOTAL	\$7,696	\$7,601	\$6,498	\$9,996	\$1,999	\$9,500
FINES AND FORFEITURES TOTAL	\$7,696	\$7,601	\$6,498	\$9,996	\$1,999	\$9,500
Miscellaneous						
Miscellaneous Revenue						
(3661) Reimbursed Expense-General	\$10,550	\$2,667	\$4,483	\$0	\$0	\$0
MISCELLANEOUS REVENUE TOTAL	\$10,550	\$2,667	\$4,483	\$0	\$0	\$0
MISCELLANEOUS TOTAL	\$10,550	\$2,667	\$4,483	\$0	\$0	\$0
Interest						
Interest						
(3301) Interest Earnings	\$95	\$87	\$253	\$977	\$209	\$630
(3303) Accrued Bond Interest	\$0	\$0	-\$348	\$489	\$0	\$300
INTEREST TOTAL	\$95	\$87	-\$95	\$1,466	\$209	\$930
INTEREST TOTAL	\$95	\$87	-\$95	\$1,466	\$209	\$930
REVENUES TOTAL	\$18,341	\$10,354	\$10,886	\$11,462	\$2,208	\$10,430
Expenses						
Operating Expenses						
Travel & Training						
Registration Fees						
(69.40.501.06.5251) Registration Fees	\$349	\$4,784	\$1,249	\$4,729	\$0	\$6,000
REGISTRATION FEES TOTAL	\$349	\$4,784	\$1,249	\$4,729	\$0	\$6,000
Training Travel						
(69.40.501.06.5210) Training Travel	\$0	\$3,937	\$403	\$1,618	\$0	\$4,500
TRAINING TRAVEL TOTAL	\$0	\$3,937	\$403	\$1,618	\$0	\$4,500
TRAVEL & TRAINING TOTAL	\$349	\$8,721	\$1,652	\$6,347	\$0	\$10,500
OPERATING EXPENSES TOTAL	\$349	\$8,721	\$1,652	\$6,347	\$0	\$10,500
EXPENSES TOTAL	\$349	\$8,721	\$1,652	\$6,347	\$0	\$10,500
REVENUES LESS EXPENSES	\$17,992	\$1,634	\$9,234	\$5,116	\$2,208	-\$70

2024 Budget Detail - Police Inmate Security Fund

Police Inmate Security Fund - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Revenues						
Fines and Forfeitures						
Fines & Forfeitures						
(3357) Inmate Maintenance Fee	\$3,736	\$4,584	\$3,798	\$4,855	\$1,169	\$5,000
FINES & FORFEITURES TOTAL	\$3,736	\$4,584	\$3,798	\$4,855	\$1,169	\$5,000
FINES AND FORFEITURES TOTAL	\$3,736	\$4,584	\$3,798	\$4,855	\$1,169	\$5,000
Interest						
Interest						
(3301) Interest Earnings	\$80	\$109	\$172	\$651	\$139	\$425
(3303) Accrued Bond Interest	\$0	\$0	-\$219	\$322	\$0	\$200
INTEREST TOTAL	\$80	\$109	-\$47	\$973	\$139	\$625
INTEREST TOTAL	\$80	\$109	-\$47	\$973	\$139	\$625
REVENUES TOTAL	\$3,816	\$4,693	\$3,751	\$5,828	\$1,308	\$5,625
Expenses						

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Operating Expenses						
Printing & Supplies						
Biometrics Supplies						
(71.40.501.04.5055) Biometrics Supplies	\$0	\$1,336	\$1,441	\$0	\$0	\$4,000
BIOMETRICS SUPPLIES TOTAL	\$0	\$1,336	\$1,441	\$0	\$0	\$4,000
PRINTING & SUPPLIES TOTAL	\$0	\$1,336	\$1,441	\$0	\$0	\$4,000
Non Capital Equipment						
Minor Purchases						
(71.40.501.18.5601) Minor Equipment	\$0	\$0	\$0	\$0	\$0	\$1,500
MINOR PURCHASES TOTAL	\$0	\$0	\$0	\$0	\$0	\$1,500
NON CAPITAL EQUIPMENT TOTAL	\$0	\$0	\$0	\$0	\$0	\$1,500
OPERATING EXPENSES TOTAL	\$0	\$1,336	\$1,441	\$0	\$0	\$5,500
EXPENSES TOTAL	\$0	\$1,336	\$1,441	\$0	\$0	\$5,500
REVENUES LESS EXPENSES	\$3,816	\$3,357	\$2,310	\$5,828	\$1,308	\$125

2024 Budget Detail - Cemetery Maintenance Fund

Cemetery Maintenance Fund - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Revenues						
Transfers In						
Transfers In						
(3802) General Operating	\$67,750	\$92,750	\$92,750	\$60,000	\$15,000	\$60,000
TRANSFERS IN TOTAL	\$67,750	\$92,750	\$92,750	\$60,000	\$15,000	\$60,000
TRANSFERS IN TOTAL	\$67,750	\$92,750	\$92,750	\$60,000	\$15,000	\$60,000
Miscellaneous						
Miscellaneous Revenue						
(3691) Sale Of Lots	\$16,200	\$18,243	\$18,243	\$20,925	\$5,400	\$18,500
(3791) Miscellaneous Income	\$0	\$0	\$0	\$0	\$0	\$60,000
(3692) Sale Of Columbarium Niche	\$2,700	\$1,800	\$1,800	\$5,400	\$1,200	\$3,600
MISCELLANEOUS REVENUE TOTAL	\$18,900	\$20,043	\$20,043	\$26,325	\$6,600	\$82,100
Contributions						
(3671) Contributions	\$2,493	-\$178	\$3,825	\$7,639	\$0	\$14,800
CONTRIBUTIONS TOTAL	\$2,493	-\$178	\$3,825	\$7,639	\$0	\$14,800
MISCELLANEOUS TOTAL	\$21,393	\$19,865	\$23,868	\$33,964	\$6,600	\$96,900
Licenses and Permits						
Licenses & Permits						
(3681) Burial Permits	\$36,000	\$31,500	\$26,700	\$32,550	\$7,050	\$29,000
LICENSES & PERMITS TOTAL	\$36,000	\$31,500	\$26,700	\$32,550	\$7,050	\$29,000
LICENSES AND PERMITS TOTAL	\$36,000	\$31,500	\$26,700	\$32,550	\$7,050	\$29,000
Interest						
Interest						
(3301) Interest Earnings	\$141	-\$9	\$440	\$1,463	\$477	\$25,000
(3303) Accrued Bond Interest	\$0	\$0	-\$486	\$1,016	\$0	\$700
INTEREST TOTAL	\$141	-\$9	-\$46	\$2,479	\$477	\$25,700
INTEREST TOTAL	\$141	-\$9	-\$46	\$2,479	\$477	\$25,700
Charges for Services						
Charges for Services						
(3684) Engraving Services	\$960	\$320	\$640	\$1,920	\$225	\$1,000
CHARGES FOR SERVICES TOTAL	\$960	\$320	\$640	\$1,920	\$225	\$1,000
CHARGES FOR SERVICES TOTAL	\$960	\$320	\$640	\$1,920	\$225	\$1,000
REVENUES TOTAL	\$126,244	\$144,426	\$143,912	\$130,913	\$29,352	\$212,600
Expenses						
Operating Expenses						
Maintenance						
Mowing Contract						
(73.70.226.14.5577) Mowing Contract	\$43,930	\$45,840	\$45,098	\$52,500	\$0	\$56,000
MOWING CONTRACT TOTAL	\$43,930	\$45,840	\$45,098	\$52,500	\$0	\$56,000

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Headstone Maintenance						
(73.70.226.14.5579) Headstone Maintenance	\$717	\$193	\$25,096	\$25,000	\$20,000	\$20,000
HEADSTONE MAINTENANCE TOTAL	\$717	\$193	\$25,096	\$25,000	\$20,000	\$20,000
Grounds Maintenance						
(73.70.226.14.5575) Grounds/Landscaping	\$721	\$864	\$7,195	\$13,530	\$0	\$7,000
GROUNDS MAINTENANCE TOTAL	\$721	\$864	\$7,195	\$13,530	\$0	\$7,000
Vehicle Fuel						
(73.70.226.14.5521) VEHICLE FUEL	\$0	\$0	\$61	\$1,594	\$197	\$2,000
VEHICLE FUEL TOTAL	\$0	\$0	\$61	\$1,594	\$197	\$2,000
Vehicle Maintenance	\$0	\$0	\$0	\$0	\$0	\$1,500
MAINTENANCE TOTAL	\$45,368	\$46,897	\$77,449	\$92,624	\$20,197	\$86,500
Fees						
Contract Labor						
(73.70.226.08.5397) Contract Labor	\$11,750	\$11,550	\$11,300	\$12,050	\$1,100	\$12,000
CONTRACT LABOR TOTAL	\$11,750	\$11,550	\$11,300	\$12,050	\$1,100	\$12,000
Misc. Fees						
(73.70.226.08.5399) Miscellaneous Fees	\$5,250	\$2,672	\$0	\$0	\$0	\$0
MISC. FEES TOTAL	\$5,250	\$2,672	\$0	\$0	\$0	\$0
Engraving Fees						
(73.70.226.08.5344) Engraving Fees	\$0	\$0	\$710	\$726	\$0	\$800
ENGRAVING FEES TOTAL	\$0	\$0	\$710	\$726	\$0	\$800
FEES TOTAL	\$17,000	\$14,222	\$12,010	\$12,776	\$1,100	\$12,800
Other Expenses						
Miscellaneous Expenses						
(73.70.226.38.5989) MISCELLANEOUS EXPENSE	\$0	\$0	\$0	\$3,395	\$405	\$3,500
MISCELLANEOUS EXPENSES TOTAL	\$0	\$0	\$0	\$3,395	\$405	\$3,500
CEMETERY LOT REPURCHASE	\$0	\$0	\$0	\$0	\$1,800	\$0
Clothing Expenses						
(73.70.226.38.5812) Clothing Expenses	\$0	\$0	\$25	\$504	\$300	\$600
CLOTHING EXPENSES TOTAL	\$0	\$0	\$25	\$504	\$300	\$600
OTHER EXPENSES TOTAL	\$0	\$0	\$25	\$3,899	\$2,505	\$4,100
Printing & Supplies						
SUPPLIES-VFW						
(73.70.226.04.5075) SUPPLIES-VFW	\$135	\$135	\$373	\$1,060	\$0	\$4,800
SUPPLIES-VFW TOTAL	\$135	\$135	\$373	\$1,060	\$0	\$4,800
Miscellaneous Supplies						
(73.70.226.04.5099) Miscellaneous Supplies	\$150	\$180	\$308	\$513	\$43	\$1,000
MISCELLANEOUS SUPPLIES TOTAL	\$150	\$180	\$308	\$513	\$43	\$1,000
Supplies-Cemetery Committee						
(73.70.226.04.5073) Supplies-Cemetery Committee	\$268	\$226	\$128	\$282	\$0	\$500
SUPPLIES-CEMETERY COMMITTEE TOTAL	\$268	\$226	\$128	\$282	\$0	\$500
PRINTING & SUPPLIES TOTAL	\$552	\$540	\$808	\$1,855	\$43	\$6,300
Non Capital Equipment						
Minor Purchases						
(73.70.226.18.5601) Minor Equipment	\$0	\$0	\$399	\$1,430	\$0	\$1,000
MINOR PURCHASES TOTAL	\$0	\$0	\$399	\$1,430	\$0	\$1,000
Equipment Rental						
(73.70.226.18.5611) EQUIPMENT RENTAL	\$0	\$0	\$0	\$445	\$223	\$1,000
EQUIPMENT RENTAL TOTAL	\$0	\$0	\$0	\$445	\$223	\$1,000
NON CAPITAL EQUIPMENT TOTAL	\$0	\$0	\$399	\$1,875	\$223	\$2,000
Utilities						
Electric						
(73.70.226.12.5401) Electric	\$775	\$268	\$307	\$266	\$48	\$500
ELECTRIC TOTAL	\$775	\$268	\$307	\$266	\$48	\$500
UTILITIES TOTAL	\$775	\$268	\$307	\$266	\$48	\$500
OPERATING EXPENSES TOTAL	\$63,695	\$61,927	\$90,998	\$113,295	\$24,116	\$112,200
Transfers						
Interfund Transfers						
Parks & Rec Fund						
(73.70.226.42.5996) Parks & Rec Fund	\$47,750	\$47,750	\$47,750	\$0	\$0	\$0
PARKS & REC FUND TOTAL	\$47,750	\$47,750	\$47,750	\$0	\$0	\$0

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
INTERFUND TRANSFERS TOTAL	\$47,750	\$47,750	\$47,750	\$0	\$0	\$0
TRANSFERS TOTAL	\$47,750	\$47,750	\$47,750	\$0	\$0	\$0
Capital Projects	\$0	\$0	\$0	\$0	\$21,370	\$80,000
EXPENSES TOTAL	\$111,445	\$109,677	\$138,748	\$113,295	\$45,486	\$192,200
REVENUES LESS EXPENSES	\$14,799	\$34,749	\$5,164	\$17,619	-\$16,134	\$20,400

2024 Budget Detail - Loss Control Fund

Loss Control Fund - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Revenues						
Miscellaneous						
Miscellaneous Revenue						
(3791) Miscellaneous Income	\$49,038	\$0	\$0	\$0	\$0	\$0
(3663) Wellness Credit-Reimb	\$21,321	\$0	\$0	\$0	\$0	\$0
(3658) Loss Control Marcit Refund	\$15,097	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE TOTAL	\$85,456	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS TOTAL	\$85,456	\$0	\$0	\$0	\$0	\$0
Interest						
Interest						
(3301) Interest Earnings	\$249	\$468	\$11	\$0	\$0	\$0
INTEREST TOTAL	\$249	\$468	\$11	\$0	\$0	\$0
INTEREST TOTAL	\$249	\$468	\$11	\$0	\$0	\$0
REVENUES TOTAL	\$85,705	\$468	\$11	\$0	\$0	\$0
Expenses						
Operating Expenses						
Fees						
Insurance Deductible						
(75.70.790.08.5314) Insurance Deductible	\$18,467	\$0	\$0	\$0	\$0	\$0
(75.60.790.08.5314) Insurance Deductible	\$10,000	\$0	\$0	\$0	\$0	\$0
(75.40.790.08.5314) Insurance Deductible	\$6,704	\$0	\$0	\$0	\$0	\$0
(75.95.790.08.5314) Insurance Deductible	-\$3,355	\$0	\$0	\$0	\$0	\$0
INSURANCE DEDUCTIBLE TOTAL	\$31,816	\$0	\$0	\$0	\$0	\$0
Other Fees						
(75.50.780.08.5389) Wellness Physicals	\$28,600	\$0	\$0	\$0	\$0	\$0
OTHER FEES TOTAL	\$28,600	\$0	\$0	\$0	\$0	\$0
FEES TOTAL	\$60,416	\$0	\$0	\$0	\$0	\$0
Other Expenses						
Protective Clothing						
(75.50.780.38.5813) Protective Clothing	\$2,352	\$37,700	\$0	\$0	\$0	\$0
PROTECTIVE CLOTHING TOTAL	\$2,352	\$37,700	\$0	\$0	\$0	\$0
Miscellaneous Expenses						
(75.95.780.38.5989) MISCELLANEOUS EXPENSE	-\$311	\$0	\$0	\$0	\$0	\$0
MISCELLANEOUS EXPENSES TOTAL	-\$311	\$0	\$0	\$0	\$0	\$0
OTHER EXPENSES TOTAL	\$2,041	\$37,700	\$0	\$0	\$0	\$0
Travel & Training						
Training Travel						
(75.50.780.06.5210) Training Travel	\$11,341	\$8,127	\$0	\$0	\$0	\$0
(75.40.780.06.5210) Training Travel	\$2,295	\$0	\$0	\$0	\$0	\$0
(75.95.780.06.5210) Training Travel	\$750	\$0	\$0	\$0	\$0	\$0
(75.60.780.06.5210) Training Travel	\$500	\$0	\$0	\$0	\$0	\$0
TRAINING TRAVEL TOTAL	\$14,886	\$8,127	\$0	\$0	\$0	\$0
Other Training						
(75.50.780.06.5259) Training Costs	\$0	\$180	\$0	\$0	\$0	\$0
OTHER TRAINING TOTAL	\$0	\$180	\$0	\$0	\$0	\$0
TRAVEL & TRAINING TOTAL	\$14,886	\$8,307	\$0	\$0	\$0	\$0
Non Capital Equipment						
Minor Purchases						
(75.95.780.18.5601) Minor Equipment	\$11,070	\$0	\$0	\$0	\$0	\$0

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
(75.50.780.18.5601) Minor Equipment	\$1,293	\$3,193	\$0	\$0	\$0	\$0
MINOR PURCHASES TOTAL	\$12,364	\$3,193	\$0	\$0	\$0	\$0
NON CAPITAL EQUIPMENT TOTAL	\$12,364	\$3,193	\$0	\$0	\$0	\$0
Printing & Supplies						
General Supplies						
(75.95.780.04.5001) General Supplies	\$1,775	\$0	\$0	\$0	\$0	\$0
(75.70.780.04.5001) General Supplies	\$1,200	\$0	\$0	\$0	\$0	\$0
(75.50.780.04.5001) General Supplies	\$200	\$0	\$0	\$0	\$0	\$0
GENERAL SUPPLIES TOTAL	\$3,175	\$0	\$0	\$0	\$0	\$0
PRINTING & SUPPLIES TOTAL	\$3,175	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$92,882	\$49,200	\$0	\$0	\$0	\$0
EXPENSES TOTAL	\$92,882	\$49,200	\$0	\$0	\$0	\$0
REVENUES LESS EXPENSES	-\$7,177	-\$48,732	\$11	\$0	\$0	\$0

2024 Budget Detail - Public Safety Sales Tax Fund

Public Safety Sales Tax - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Revenues						
Taxes						
Sales Taxes						
(3028) Sales Tax-Transfer Triangle	\$2,930,906	\$3,451,472	\$3,485,370	\$3,575,948	\$131,099	\$3,657,190
(3026) Use Tax	-\$20,997	\$0	\$0	\$0	\$0	\$0
SALES TAXES TOTAL	\$2,909,909	\$3,451,472	\$3,485,370	\$3,575,948	\$131,099	\$3,657,190
Other Taxes	\$0	\$0	\$0	\$0	\$19,831	\$450,000
TAXES TOTAL	\$2,909,909	\$3,451,472	\$3,485,370	\$3,575,948	\$150,931	\$4,107,190
Transfers In						
Transfers In						
(3802) General Operating	\$600,000	\$702,905	\$2,094,000	\$4,896,557	\$411,863	\$1,647,473
TRANSFERS IN TOTAL	\$600,000	\$702,905	\$2,094,000	\$4,896,557	\$411,863	\$1,647,473
TRANSFERS IN TOTAL	\$600,000	\$702,905	\$2,094,000	\$4,896,557	\$411,863	\$1,647,473
Interest						
Interest						
(3301) Interest Earnings	\$12,551	\$3,738	\$41,252	\$163,868	\$15,867	\$103,000
(3303) Accrued Bond Interest	\$0	\$0	-\$50,715	\$81,605	\$0	\$50,000
INTEREST TOTAL	\$12,551	\$3,738	-\$9,463	\$245,473	\$15,867	\$153,000
INTEREST TOTAL	\$12,551	\$3,738	-\$9,463	\$245,473	\$15,867	\$153,000
REVENUES TOTAL	\$3,522,460	\$4,158,116	\$5,569,907	\$8,717,978	\$578,661	\$5,907,663
Expenses						
Compensation						
Personnel Costs						
Contra Salaries & Benefits						
(59.50.330.02.4099) CONTRA SALARIES & BENEFITS	\$724,595	\$1,918,279	\$2,978,681	\$4,804,097	\$1,284,148	\$5,136,598
(59.40.530.02.4099) CONTRA SALARIES & BENEFITS	\$453,435	\$1,262,964	\$1,325,787	\$2,923,616	\$1,023,891	\$4,095,573
CONTRA SALARIES & BENEFITS TOTAL	\$1,178,030	\$3,181,243	\$4,304,468	\$7,727,713	\$2,308,039	\$9,232,171
Health Insurance						
(59.50.301.02.4105) HEALTH INSURANCE	\$16,073	\$26,068	\$41,647	\$20,644	\$11,544	\$48,480
(59.40.501.02.4105) HEALTH INSURANCE	\$1,746	\$9,794	\$351	\$0	\$0	\$72,720
HEALTH INSURANCE TOTAL	\$17,819	\$35,862	\$41,998	\$20,644	\$11,544	\$121,200
Retirement - Lagers						
(59.50.301.02.4102) RETIREMENT - LAGERS	\$7,319	\$12,142	\$27,857	\$25,128	\$12,872	\$56,965
(59.40.501.02.4102) RETIREMENT - LAGERS	\$9,486	\$3,624	\$1,671	\$0	\$288	\$54,565
RETIREMENT - LAGERS TOTAL	\$16,805	\$15,765	\$29,528	\$25,128	\$13,160	\$111,530
Workers Compensation						
(59.50.301.02.4104) WORKERS COMPENSATION	\$13,927	\$13,661	\$13,955	\$14,796	\$3,393	\$12,050
(59.40.501.02.4104) WORKERS COMPENSATION	\$9,825	\$9,725	\$12,586	\$11,945	\$2,909	\$10,331

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
WORKERS COMPENSATION TOTAL	\$23,752	\$23,386	\$26,542	\$26,741	\$6,302	\$22,381
Social Security						
(59.50.301.02.4101) SOCIAL SECURITY	\$6,679	\$8,319	\$10,742	\$9,435	\$3,472	\$15,291
(59.40.501.02.4101) SOCIAL SECURITY	\$9,223	\$2,751	\$1,123	\$0	\$172	\$17,839
SOCIAL SECURITY TOTAL	\$15,902	\$11,071	\$11,866	\$9,435	\$3,645	\$33,130
Dental Insurance						
(59.50.301.02.4107) DENTAL INSURANCE	\$837	\$760	\$1,252	\$592	\$312	\$1,320
(59.40.501.02.4107) DENTAL INSURANCE	\$250	\$352	\$0	\$0	\$0	\$1,980
DENTAL INSURANCE TOTAL	\$1,088	\$1,112	\$1,252	\$592	\$312	\$3,300
Out Of Class						
(59.50.301.02.4003) OUT OF CLASS	\$128	\$536	\$916	\$813	\$282	\$0
OUT OF CLASS TOTAL	\$128	\$536	\$916	\$813	\$282	\$0
Vision Insurance-Vsp						
(59.50.301.02.4112) VISION INSURANCE-VSP	\$180	\$236	\$350	\$184	\$102	\$420
(59.40.501.02.4112) VISION INSURANCE-VSP	\$0	\$56	\$0	\$0	\$0	\$630
VISION INSURANCE-VSP TOTAL	\$180	\$292	\$350	\$184	\$102	\$1,050
Disability Insurance						
(59.50.301.02.4116) DISABILITY INSURANCE	\$70	\$96	\$77	\$32	\$19	\$80
(59.40.501.02.4116) DISABILITY INSURANCE	\$137	\$15	\$9	\$0	\$0	\$120
DISABILITY INSURANCE TOTAL	\$207	\$112	\$86	\$32	\$19	\$200
Life Insurance						
(59.50.301.02.4106) LIFE INSURANCE	\$26	\$43	\$60	\$46	\$22	\$90
(59.40.501.02.4106) LIFE INSURANCE	\$48	\$2	\$4	\$0	\$0	\$90
LIFE INSURANCE TOTAL	\$74	\$45	\$65	\$46	\$22	\$180
PERSONNEL COSTS TOTAL	\$1,253,983	\$3,269,423	\$4,417,070	\$7,811,328	\$2,343,426	\$9,525,142
Personnel Salaries						
Regular						
(59.50.301.02.4001) REGULAR	\$81,033	\$95,570	\$126,889	\$107,171	\$33,924	\$173,397
(59.40.501.02.4001) REGULAR	\$110,305	\$34,311	\$13,726	\$0	\$2,255	\$204,765
REGULAR TOTAL	\$191,338	\$129,881	\$140,615	\$107,171	\$36,179	\$378,162
Overtime						
(59.50.301.02.4004) OVERTIME	\$4,658	\$11,045	\$15,184	\$15,626	\$11,790	\$18,188
(59.40.501.02.4004) OVERTIME	\$2,189	\$1,824	\$410	\$0	\$0	\$21,220
OVERTIME TOTAL	\$6,847	\$12,869	\$15,594	\$15,626	\$11,790	\$39,408
Health Savings - (HSA)						
(59.50.301.02.4018) HEALTH SAVINGS-(HSA)	\$2,873	\$3,386	\$7,198	\$2,000	\$2,400	\$4,800
(59.40.501.02.4018) HEALTH SAVINGS - (HSA)	\$488	\$1,006	\$400	\$0	\$0	\$7,200
HEALTH SAVINGS - (HSA) TOTAL	\$3,361	\$4,392	\$7,598	\$2,000	\$2,400	\$12,000
Opt Out (Health Insurance)						
(59.50.301.02.4015) OPT OUT (HEALTH INS)	\$2,376	\$2,183	\$582	\$2,037	\$873	\$3,492
(59.40.501.02.4015) OPT OUT (HEALTH INS)	\$8,083	\$0	\$582	\$0	\$0	\$0
OPT OUT (HEALTH INSURANCE) TOTAL	\$10,459	\$2,183	\$1,164	\$2,037	\$873	\$3,492
PERSONNEL SALARIES TOTAL	\$212,005	\$149,324	\$164,971	\$126,834	\$51,242	\$433,062
COMPENSATION TOTAL	\$1,465,988	\$3,418,748	\$4,582,041	\$7,938,161	\$2,394,668	\$9,958,204
Operating Expenses						
Travel & Training						
Other Training						
(59.40.500.06.5259) TRAINING COSTS	\$3,988	\$24,490	\$14,977	\$10,880	\$0	\$46,000
OTHER TRAINING TOTAL	\$3,988	\$24,490	\$14,977	\$10,880	\$0	\$46,000
TRAVEL & TRAINING TOTAL	\$3,988	\$24,490	\$14,977	\$10,880	\$0	\$46,000
Insurance	\$16,895	\$12,855	\$9,986	\$14,765	\$4,382	\$18,940
Non Capital Equipment	\$4,630	\$3,620	\$8,209	\$0	\$0	\$19,000
Fees	\$0	\$0	\$1,303	\$8,515	\$1,515	\$5,000
Other Expenses	\$3,657	\$200	\$60	\$748	\$110	\$4,000
OPERATING EXPENSES TOTAL	\$29,169	\$41,165	\$34,535	\$34,908	\$6,007	\$92,940
EXPENSES TOTAL	\$1,495,157	\$3,459,913	\$4,616,576	\$7,973,069	\$2,400,676	\$10,051,144
REVENUES LESS EXPENSES	\$2,027,303	\$698,203	\$953,331	\$744,909	-\$1,822,015	-\$4,143,481

TIF Funds

2024 Budget

Year 2024 Budget Detail - TIF Projects - Bonds

Consolidated TIF Projects Bonds - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Revenues						
Taxes						
Other Taxes						
(3036) Tif County Pilots	\$544,868	\$541,617	\$605,007	\$227,354	\$268,519	\$268,519
(3038) County Sales Tax	\$77,162	\$116,476	\$60,961	\$37,913	\$12,600	\$56,621
(3039) Tif Sales Tax-County Phase B	\$87,017	\$71,522	\$0	\$0	\$0	\$0
OTHER TAXES TOTAL	\$709,047	\$729,616	\$665,969	\$265,267	\$281,120	\$325,140
CID Sales Tax						
(3503) Roger'S Plaza Tif	\$277,509	\$242,934	\$114,977	\$208,764	\$28,950	\$82,650
(3504) Cid Liberty Commons	\$198,823	\$174,433	\$84,977	\$203,764	\$21,450	\$82,650
(3549) Zoological Sales Tax	\$25,960	\$20,084	\$11,830	\$3,507	\$8,554	\$10,330
CID SALES TAX TOTAL	\$502,291	\$437,452	\$211,784	\$416,036	\$58,955	\$175,630
Sales Taxes						
(3029) Sales Tax Transfers	\$544,721	\$499,272	\$155,825	\$131,997	\$1,794	\$161,783
SALES TAXES TOTAL	\$544,721	\$499,272	\$155,825	\$131,997	\$1,794	\$161,783
Property Taxes						
(3001) Real Estate	\$65,986	\$65,468	\$26,655	\$28,917	\$33,975	\$33,975
(3009) Delinquent Charges	\$0	\$0	\$0	\$0	\$1,354	\$0
PROPERTY TAXES TOTAL	\$65,986	\$65,468	\$26,655	\$28,917	\$35,329	\$33,975
TAXES TOTAL	\$1,822,045	\$1,731,808	\$1,060,233	\$842,217	\$377,198	\$696,528
Transfers In						
Transfers In						
(3813) Special Allocation Fund	\$0	\$504,492	\$0	\$0	\$0	\$0
(3810) From Tif Debt Serv Fund	\$0	\$15,711	\$0	\$0	\$0	\$0
TRANSFERS IN TOTAL	\$0	\$520,203	\$0	\$0	\$0	\$0
TRANSFERS IN TOTAL	\$0	\$520,203	\$0	\$0	\$0	\$0
Interest						
Interest						
(3302) Interest Earnings-Reserve	\$12,673	\$188	\$12,230	\$61,117	\$12,993	\$45,000
INTEREST TOTAL	\$12,673	\$188	\$12,230	\$61,117	\$12,993	\$45,000
INTEREST TOTAL	\$12,673	\$188	\$12,230	\$61,117	\$12,993	\$45,000
Miscellaneous						
Miscellaneous Revenue						
(3791) Miscellaneous Income	\$16,837	\$11,819	\$416	\$780	\$200	\$0
(3661) Reimbursed Expense-General	\$0	\$70	\$0	\$0	\$0	\$0
MISCELLANEOUS REVENUE TOTAL	\$16,837	\$11,889	\$416	\$780	\$200	\$0
MISCELLANEOUS TOTAL	\$16,837	\$11,889	\$416	\$780	\$200	\$0
REVENUES TOTAL	\$1,851,554	\$2,264,087	\$1,072,878	\$904,115	\$390,391	\$741,528
Expenses						
Debt Service						
Debt Service Principal						
Misc Principal						
(83.30.130.24.6001) Principal	\$410,000	\$2,445,000	\$0	\$0	\$0	\$0
(82.30.130.24.6001) Principal	\$90,000	\$1,388,510	\$0	\$0	\$0	\$0
(84.30.130.24.6001) Principal Payments	\$245,000	\$265,000	\$295,000	\$305,000	\$0	\$335,000

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
(86.30.130.24.6001) Principal Payments	\$828,000	\$0	\$0	\$0	\$0	\$0
MISC PRINCIPAL TOTAL	\$1,573,000	\$4,098,510	\$295,000	\$305,000	\$0	\$335,000
DEBT SERVICE PRINCIPAL TOTAL	\$1,573,000	\$4,098,510	\$295,000	\$305,000	\$0	\$335,000
Debt Service Interest						
Bond Interest						
(84.30.130.24.6011) Bond Interest	\$281,813	\$264,938	\$246,544	\$226,463	\$0	\$205,369
(83.30.130.24.6011) Bond Interest	\$104,208	\$44,621	\$0	\$0	\$0	\$0
(82.30.130.24.6011) Interest	\$37,314	\$17,254	\$0	\$0	\$0	\$0
(86.30.130.24.6011) Bond Interest	\$9,733	\$0	\$0	\$0	\$0	\$0
BOND INTEREST TOTAL	\$433,067	\$326,813	\$246,544	\$226,463	\$0	\$205,369
DEBT SERVICE INTEREST TOTAL	\$433,067	\$326,813	\$246,544	\$226,463	\$0	\$205,369
Debt Service Other Costs Fees						
Debt Service Fees						
(84.30.130.24.6021) Paying Agent Fees	\$3,710	\$1,855	\$0	\$3,710	\$0	\$3,710
(83.30.130.24.6021) Debt Service Fees	\$5,565	\$2,174	\$0	\$0	\$0	\$0
(86.30.130.24.6021) Paying Agent Fees	\$2,186	\$0	\$0	\$0	\$0	\$0
(82.30.130.24.6021) Debt Service Fees	\$55	\$500	\$0	\$0	\$0	\$0
DEBT SERVICE FEES TOTAL	\$11,517	\$4,529	\$0	\$3,710	\$0	\$3,710
DEBT SERVICE OTHER COSTS FEES TOTAL	\$11,517	\$4,529	\$0	\$3,710	\$0	\$3,710
DEBT SERVICE TOTAL	\$2,017,583	\$4,429,852	\$541,544	\$535,173	\$0	\$544,079
Operating Expenses	\$157,124	\$508,908	\$386,424	\$5,758	\$5,656	\$37,142
Transfers						
Interfund Transfers						
Debt Service Fund						
(83.70.660.42.5995) Special Allocation Transfers	\$0	\$476,668	\$0	\$0	\$0	\$0
DEBT SERVICE FUND TOTAL	\$0	\$476,668	\$0	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$0	\$476,668	\$0	\$0	\$0	\$0
TRANSFERS TOTAL	\$0	\$476,668	\$0	\$0	\$0	\$0
EXPENSES TOTAL	\$2,174,707	\$5,415,428	\$927,967	\$540,931	\$5,656	\$581,221
REVENUES LESS EXPENSES	-\$323,153	-\$3,151,341	\$144,911	\$363,184	\$384,734	\$160,307



TIF Project Bonds - Debt Service Schedule

City of Liberty, Missouri
Debt Service Schedule
Tax Increment Bonds

Amount Issued: \$5,710,000

Date Issued: May 01, 2010

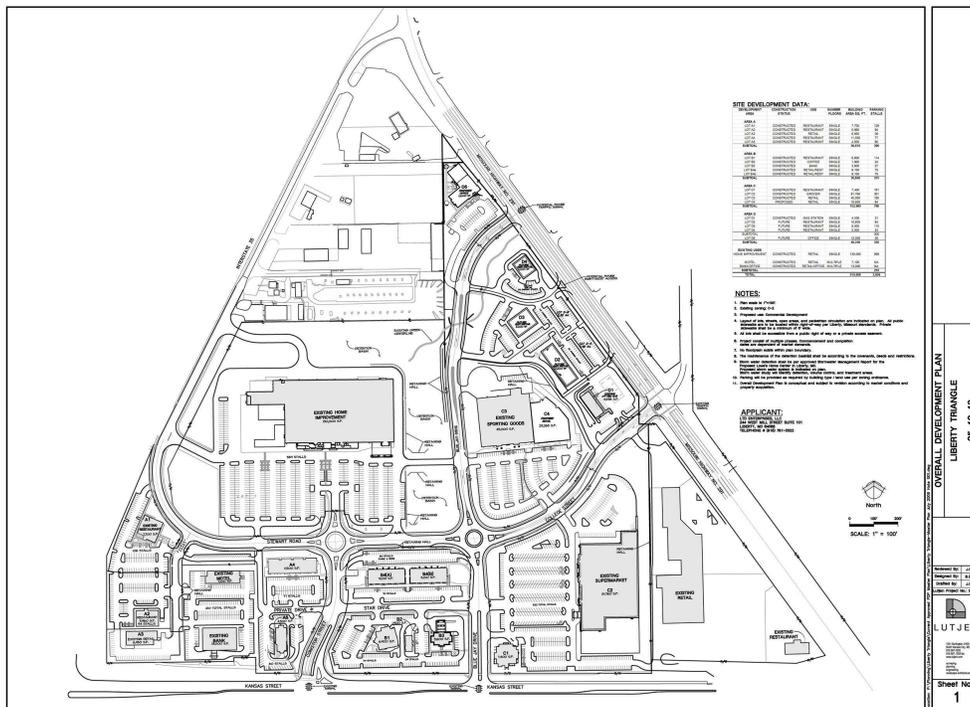
Purpose: Roger's Plaza Project

Year	Interest Rate	April 1		October 1		Total Payment	Bond Balance
		Principal	Interest	Principal	Interest		
2010							\$5,710,000
2010		-	-	-	157,381.88	157,381.88	5,710,000
2011		-	192,712.50	-	192,712.50	385,425.00	5,710,000
2012		60,000	192,712.50	60,000	190,687.50	503,400.00	5,590,000
2013		65,000	188,662.50	70,000	186,468.75	510,131.25	5,455,000
2014		70,000	184,106.25	75,000	181,743.75	510,850.00	5,310,000
2015		80,000	179,212.50	80,000	176,512.50	515,725.00	5,150,000
2016		85,000	173,812.50	90,000	170,943.75	519,756.25	4,975,000
2017		210,000	167,906.25	95,000	160,818.75	633,725.00	4,670,000
2018		105,000	157,612.50	105,000	154,068.75	521,681.25	4,460,000
2019		110,000	150,525.00	115,000	146,812.50	522,337.50	4,235,000
2020		120,000	142,931.25	125,000	138,881.25	526,812.50	3,990,000
2021		130,000	134,662.50	135,000	130,275.00	529,937.50	3,725,000
2022		145,000	125,718.75	150,000	120,825.00	541,543.75	3,430,000
2023		150,000	115,762.50	155,000	110,700.00	531,462.50	3,125,000
2024		165,000	105,468.75	170,000	99,900.00	540,368.75	2,790,000
2025		180,000	94,162.50	185,000	88,087.50	547,250.00	2,425,000
2026		195,000	81,843.75	200,000	75,262.50	552,106.25	2,030,000
2027		210,000	68,512.50	215,000	61,425.00	554,937.50	1,605,000
2028		225,000	54,168.75	230,000	46,575.00	555,743.75	1,150,000
2029		240,000	38,812.50	250,000	30,712.50	559,525.00	660,000
2030		660,000	22,275.00	-	-	682,275.00	-
TOTALS		\$3,205,000	\$2,571,581.25	\$2,505,000	\$2,620,794.38	\$10,902,375.63	

Year 2024 Budget Detail - TIF Projects - Pay-Go

Consolidated TIF Projects-Pay-Go- 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Revenues	\$3,445,799	\$2,481,115	\$1,594,874	\$1,184,055	\$670,573	\$1,275,033
Expenses						
Operating Expenses						
Fees						
Developer Reimbursement						
(24.70.665.08.5860) Developer Reimbursement	\$1,028,803	\$433,079	\$1,451,445	\$978,311	\$325,776	\$1,075,695
(26.70.666.08.5860) Developer Reimbursement	\$1,555,699	\$774,717	\$0	\$0	\$0	\$0
(38.70.662.08.5860) Developer Reimbursement	\$221,909	\$118,890	\$0	\$0	\$0	\$0
(37.70.666.08.5860) Developer Reimbursement	\$243,101	\$17,514	\$0	\$0	\$0	\$0
(32.70.667.08.5860) Developer Reimbursement	\$58,757	\$58,771	\$0	\$0	\$0	\$0
(35.70.666.08.5860) DEVELOPER REIMBURSEMENT	\$11,216	\$11,219	\$0	\$0	\$0	\$0
DEVELOPER REIMBURSEMENT TOTAL	\$3,119,486	\$1,414,190	\$1,451,445	\$978,311	\$325,776	\$1,075,695
Misc. Fees						
(26.70.666.08.5399) Miscellaneous Fees	\$2,448	\$479,039	\$191,511	\$0	\$0	\$0
(37.70.666.08.5399) Miscellaneous Fees	\$1,790	\$238,819	\$99,020	\$0	\$0	\$0
(38.70.662.08.5399) Miscellaneous Fees	\$923	\$106,480	\$51,158	\$0	\$0	\$0
(32.70.667.08.5399) Miscellaneous Fees	\$957	\$958	\$69,483	\$0	\$0	\$0
(24.70.665.08.5399) Miscellaneous Fees	\$1,505	\$9,683	\$7,551	\$7,689	\$3,209	\$9,517
(28.70.665.08.5399) Miscellaneous Fees	\$1,241	\$1,389	\$1,975	\$2,087	\$309	\$1,875
(35.70.663.08.5399) Miscellaneous Fees	\$184	\$184	\$6,805	\$0	\$0	\$0
MISC. FEES TOTAL	\$9,048	\$836,552	\$427,504	\$9,777	\$3,518	\$11,392
Administrative						
(28.70.665.08.5341) Administrative	\$122,814	\$137,457	\$195,520	\$206,637	\$12,838	\$185,645
(24.70.665.08.5341) Administrative	\$2,428	\$2,428	\$2,246	\$2,428	\$794	\$2,302
(38.70.662.08.5341) Administrative	\$2,121	\$2,121	\$0	\$0	\$0	\$0
(26.70.666.08.5341) Administrative	\$2,381	\$1,421	\$0	\$0	\$0	\$0
(37.70.666.08.5341) Administrative	\$1,758	\$1,577	\$0	\$0	\$0	\$0
(35.70.663.08.5341) Administrative	\$125	\$125	\$0	\$0	\$0	\$0
(32.70.667.08.5341) Administrative	\$125	\$125	\$0	\$0	\$0	\$0
ADMINISTRATIVE TOTAL	\$131,753	\$145,255	\$197,766	\$209,065	\$13,633	\$187,947
Tif Reimbursables						
(24.70.665.08.5365) Tif Reimbursable Fees	\$0	\$0	\$237	\$0	\$0	\$0
TIF REIMBURSABLES TOTAL	\$0	\$0	\$237	\$0	\$0	\$0
FEES TOTAL	\$3,260,287	\$2,395,996	\$2,076,951	\$1,197,152	\$342,927	\$1,275,034
OPERATING EXPENSES TOTAL	\$3,260,287	\$2,395,996	\$2,076,951	\$1,197,152	\$342,927	\$1,275,034
Transfers						
Interfund Transfers						
Miscellaneous						
(26.70.666.42.5999) MISCELLANEOUS	\$0	\$140,890	\$0	\$0	\$0	\$0
MISCELLANEOUS TOTAL	\$0	\$140,890	\$0	\$0	\$0	\$0
Debt Service Fund						
(38.70.662.42.5995) Debt Service Fund	\$0	\$16,284	\$0	\$0	\$0	\$0
(26.70.666.42.5995) Debt Service Fund	\$0	\$11,540	\$0	\$0	\$0	\$0
DEBT SERVICE FUND TOTAL	\$0	\$27,825	\$0	\$0	\$0	\$0
INTERFUND TRANSFERS TOTAL	\$0	\$168,715	\$0	\$0	\$0	\$0
TRANSFERS TOTAL	\$0	\$168,715	\$0	\$0	\$0	\$0
EXPENSES TOTAL	\$3,260,287	\$2,564,711	\$2,076,951	\$1,197,152	\$342,927	\$1,275,034
REVENUES LESS EXPENSES	\$185,512	-\$83,596	-\$482,077	-\$13,097	\$327,646	-\$1



Year 2024 Budget Detail - Liberty Commons TIF Fund

Liberty Commons TIF Project - 2020 Actual to 2024 Budget

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
Revenues	\$4,178,371	\$4,632,616	\$4,807,175	\$4,889,358	\$1,999,360	\$4,336,997
Expenses						
Debt Service						
Debt Service Interest						
Bond Interest						
(16.70.675.24.6011) Interest	\$1,776,009	\$1,753,716	\$2,283,731	\$3,318,378	\$0	\$3,470,434
BOND INTEREST TOTAL	\$1,776,009	\$1,753,716	\$2,283,731	\$3,318,378	\$0	\$3,470,434
DEBT SERVICE INTEREST TOTAL	\$1,776,009	\$1,753,716	\$2,283,731	\$3,318,378	\$0	\$3,470,434
Debt Service Principal						
Misc Principal						
(16.70.675.24.6001) Principal	\$415,000	\$455,000	\$520,000	\$565,000	\$0	\$625,000
MISC PRINCIPAL TOTAL	\$415,000	\$455,000	\$520,000	\$565,000	\$0	\$625,000
DEBT SERVICE PRINCIPAL TOTAL	\$415,000	\$455,000	\$520,000	\$565,000	\$0	\$625,000
Debt Service Other Costs Fees						
Debt Service Fees						
(16.70.675.24.6021) Debt Service Fees	\$3,710	\$1,855	\$5,599	\$3,710	\$0	\$3,710
DEBT SERVICE FEES TOTAL	\$3,710	\$1,855	\$5,599	\$3,710	\$0	\$3,710
DEBT SERVICE OTHER COSTS FEES TOTAL	\$3,710	\$1,855	\$5,599	\$3,710	\$0	\$3,710
DEBT SERVICE TOTAL	\$2,194,719	\$2,210,571	\$2,809,330	\$3,887,088	\$0	\$4,099,144
Operating Expenses						
Fees						
Misc. Fees						
(17.70.675.08.5399) Miscellaneous Fees	\$709,090	\$801,367	\$829,998	\$789,919	\$402,638	\$0
(16.70.675.08.5399) Miscellaneous Fees	\$18,245	\$18,011	\$18,377	\$19,097	\$17,985	\$19,268
MISC. FEES TOTAL	\$727,334	\$819,378	\$848,375	\$809,017	\$420,623	\$19,268
Tif Reimbursables						
(17.70.675.08.5365) Tif Reimbursable Fees	\$209,826	\$441,999	\$241,907	\$263,216	\$0	\$0
(16.70.675.08.5365) Tif Reimbursable Fees	\$0	\$0	\$1,407	\$0	\$0	\$0
TIF REIMBURSABLES TOTAL	\$209,826	\$441,999	\$243,314	\$263,216	\$0	\$0
Administrative						
(16.70.675.08.5341) Administrative	\$2,428	\$2,553	\$2,371	\$2,553	\$794	\$2,302

	2020 Actual	2021 Actual	2022 Actual	2023 Forecast	2024 Actual	2024 Budget
(17.70.675.08.5341) Administrative	\$1,401	\$1,546	\$1,442	\$1,416	\$385	\$0
ADMINISTRATIVE TOTAL	\$3,829	\$4,099	\$3,814	\$3,969	\$1,179	\$2,302
FEES TOTAL	\$940,989	\$1,265,476	\$1,095,503	\$1,076,202	\$421,802	\$21,570
OPERATING EXPENSES TOTAL	\$940,989	\$1,265,476	\$1,095,503	\$1,076,202	\$421,802	\$21,570
EXPENSES TOTAL	\$3,135,709	\$3,476,047	\$3,904,833	\$4,963,290	\$421,802	\$4,120,714
REVENUES LESS EXPENSES	\$1,042,662	\$1,156,569	\$902,342	-\$73,932	\$1,577,558	\$216,283



Liberty Commons TIF - Debt Service Schedules

City of Liberty, Missouri
Debt Service Schedule
Tax Increment Bonds

Amount Issued: \$31,065,000

Date Issued: September 9, 2015

Purpose: Liberty Commons Project - Series 2015A

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

City of Liberty, Missouri
Debt Service Schedule
Tax Increment Bonds

Amount Issued: \$9,095,000

Date Issued: September 9, 2015

Purpose: Liberty Commons Project - Series 2015B

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

Bond Debt Schedules

General Fund - 2024 Budget

Series 2018 - Animal Shelter - Debt Service Schedule

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
5/1/2019	106,625	5.00%	47,107.29	153,732.29	
11/1/2019			52,394.84	52,394.84	206,127.13
5/1/2020	119,575	5.00%	52,394.84	171,969.84	
11/1/2020			49,405.47	49,405.47	221,375.31
5/1/2021	130,900	5.00%	49,405.47	180,305.47	
11/1/2021			46,132.97	46,132.97	226,438.44
5/1/2022	145,900	5.00%	46,132.97	192,032.97	
11/1/2022			42,485.47	42,485.47	234,518.44
5/1/2023	157,225	5.00%	42,485.47	199,710.47	
11/1/2023			38,554.84	38,554.84	238,265.31
5/1/2024	172,225	5.00%	38,554.84	210,779.84	
11/1/2024			34,249.22	34,249.22	245,029.06
5/1/2025	188,550	5.00%	34,249.22	222,799.22	
11/1/2025			29,535.47	29,535.47	252,334.69
5/1/2026	204,875	5.00%	29,535.47	234,410.47	
11/1/2026			24,413.59	24,413.59	258,824.06
5/1/2027	216,200	3.00%	24,413.59	240,613.59	
11/1/2027			21,170.59	21,170.59	261,784.18
5/1/2028	226,200	3.00%	21,170.59	247,370.59	
11/1/2028			17,777.59	17,777.59	265,148.18
5/1/2029	241,200	3.13%	17,777.59	258,977.59	
11/1/2029			14,008.84	14,008.84	272,986.43
5/1/2030	257,525	3.25%	14,008.84	271,533.84	
11/1/2030			9,824.06	9,824.06	281,357.90
5/1/2031	222,525	3.50%	9,824.06	232,349.06	
11/1/2031			5,929.88	5,929.88	238,278.94
5/1/2032	88,850	3.50%	5,929.88	94,779.88	
11/1/2032			4,375.00	4,375.00	99,154.88
5/1/2033	70,000	3.63%	4,375.00	74,375.00	
11/1/2033			3,106.25	3,106.25	77,481.25
5/1/2034	75,000	3.75%	3,106.25	78,106.25	
11/1/2034			1,700.00	1,700.00	79,806.25
5/1/2035	85,000	4.00%	1,700.00	86,700.00	
	<u>2,708,375</u>		<u>837,235.45</u>	<u>3,545,610.45</u>	<u>3,545,610.45</u>

- **Amount Issued:** \$2,708,375
- **Interest Rate:** 5% (2019-2026)
- **Date Issued:** November 27, 2018
- **Purpose:** New Animal Shelter Building - General Fund
- **S&P Bond Rating:** A+/Stable

Series 2018 - Parks Projects - Debt Service Schedule

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
5/1/2019	145,000	5.00%	59,338.13	204,338.13	
11/1/2019			65,731.25	65,731.25	270,069.38
5/1/2020	145,000	5.00%	65,731.25	210,731.25	
11/1/2020			62,106.25	62,106.25	272,837.50
5/1/2021	160,000	5.00%	62,106.25	222,106.25	
11/1/2021			58,106.25	58,106.25	280,212.50
5/1/2022	170,000	5.00%	58,106.25	228,106.25	
11/1/2022			53,856.25	53,856.25	281,962.50
5/1/2023	190,000	5.00%	53,856.25	243,856.25	
11/1/2023			49,106.25	49,106.25	292,962.50
5/1/2024	210,000	5.00%	49,106.25	259,106.25	
11/1/2024			43,856.25	43,856.25	302,962.50
5/1/2025	230,000	5.00%	43,856.25	273,856.25	
11/1/2025			38,106.25	38,106.25	311,962.50
5/1/2026	250,000	5.00%	38,106.25	288,106.25	
11/1/2026			31,856.25	31,856.25	319,962.50
5/1/2027	280,000	3.00%	31,856.25	311,856.25	
11/1/2027			27,656.25	27,656.25	339,512.50
5/1/2028	300,000	3.00%	27,656.25	327,656.25	
11/1/2028			23,156.25	23,156.25	350,812.50
5/1/2029	315,000	3.13%	23,156.25	338,156.25	
11/1/2029			18,234.38	18,234.38	356,390.63
5/1/2030	335,000	3.25%	18,234.38	353,234.38	
11/1/2030			12,790.63	12,790.63	366,025.01
5/1/2031	290,000	3.50%	12,790.63	302,790.63	
11/1/2031			7,715.63	7,715.63	310,506.26
5/1/2032	100,000	3.50%	7,715.63	107,715.63	
11/1/2032			5,965.63	5,965.63	113,681.26
5/1/2033	105,000	3.63%	5,965.63	110,965.63	
11/1/2033			4,062.50	4,062.50	115,028.13
5/1/2034	110,000	3.75%	4,062.50	114,062.50	
11/1/2034			2,000.00	2,000.00	116,062.50
5/1/2035	100,000	4.00%	2,000.00	102,000.00	102,000.00
	<u>3,435,000</u>		<u>1,067,950.67</u>	<u>4,502,950.67</u>	<u>4,502,950.67</u>

- **Amount Issued:** \$3,435,000
- **Interest Rate:** 5% (2019-2026)
- **Date Issued:** November 27, 2018
- **Purpose:** Park Projects - General Fund
- **S&P Bond Rating:** A+/Stable

Series 2019 - Police Vehicles - Debt Service Schedule

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
5/1/2020	25,000	4.00%	4,491.67	29,491.67	29,491.670
11/1/2020			5,000.00	5,000.00	
5/1/2021	60,000	4.00%	5,000.00	65,000.00	70,000.000
11/1/2021			3,800.00	3,800.00	
5/1/2022	60,000	4.00%	3,800.00	63,800.00	67,600.000
11/1/2022			2,600.00	2,600.00	
5/1/2023	65,000	4.00%	2,600.00	67,600.00	70,200.000
11/1/2023			1300	1,300.00	
5/1/2024	65,000	4.00%	1300	66,300.00	67,600.000
	275,000		29,891.67	304,891.67	304,891.670

- **Amount Issued:** \$275,000
- **Interest Rate:** 4%
- **Date Issued:** December 4, 2019
- **Purpose:** Police Vehicles - General Fund
- **S&P Bond Rating:** A+/Stable

Series 2019 - IT Equipment - Debt Service Schedule

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
5/1/2020	35,000	4.00%	7,595	42,595	42,595
11/1/2020			8,600	8,600	
5/1/2021	100,000	4.00%	8,600	108,600	117,200
11/1/2021			6,600	6,600	
5/1/2022	105,000	4.00%	6,600	111,600	118,200
11/1/2022			4,500	4,500	
5/1/2023	110,000	4.00%	4,500	114,500	119,000
11/1/2023			2,300	2,300	
5/1/2024	115,000	4.00%	2,300	117,300	119,600
	465,000		51,595	516,595	516,595

- **Amount Issued:** \$465,000
- **Interest Rate:** 4%
- **Date Issued:** December 4, 2019
- **Purpose:** IT Equipment - General Fund
- **S&P Bond Rating:** A+/Stable

Series 2020- Police CAD System- Debt Service Schedule

Year	Interest Rate	May 1		Nov 1		Total Payment	Bond Balance
		Principal	Interest	Principal	Interest		
2021	1.525%	15,000	760.59	-	915.00	16,675.59	135,000
2022	1.525%	30,000	915.00	-	686.25	31,601.25	120,000
2023	1.525%	30,000	686.25	-	457.50	31,143.75	90,000
2024	1.525%	30,000	457.50	-	228.75	30,686.25	60,000
2025	1.525%	30,000	228.75	-	-	30,228.75	30,000
TOTALS		\$ 135,000	\$ 3,048.09	\$ -	\$ 2,287.50	\$ 140,335.59	-

- **Amount Issued:** \$135,000
- **Interest Rate:** 1.525%
- **Date Issued:** December 18, 2020
- **Purpose:** Police CAD System- General Fund

Series 2020- IT Equipment - Debt Service Schedule

Year	Interest Rate	May 1		Nov 1		Total Payment	Bond Balance
		Principal	Interest	Principal	Interest		
2021	1.525%	45,000	2,986.03	-	3,698.13	51,684.16	530,000
2022	1.525%	120,000	3,698.13	-	2,783.13	126,481.26	485,000
2023	1.525%	120,000	2,783.13	-	1,868.13	124,651.26	365,000
2024	1.525%	120,000	1,868.13	-	953.13	122,821.26	245,000
2025	1.525%	125,000	953.13	-	-	125,953.13	125,000
TOTALS		\$ 530,000	\$ 12,288.55	\$ -	\$ 9,302.52	\$ 551,591.07	-

- **Amount Issued:** \$530,000
- **Interest Rate:** 1.525%
- **Date Issued:** December 18, 2020
- **Purpose:** IT Equipment - General Fund

Series 2020- IT CAD System - Debt Service Schedule

Year	Interest Rate	May 1		Nov 1		Total Payment	Bond Balance
		Principal	Interest	Principal	Interest		
							145,000
2021	1.525%	10,000	816.93	-	1,029.38	11,846.31	135,000
2022	1.525%	30,000	1,029.38	-	800.63	31,830.01	105,000
2023	1.525%	35,000	800.63	-	533.75	36,334.38	70,000
2024	1.525%	35,000	533.75	-	266.88	35,800.63	35,000
2025	1.525%	35,000	266.88	-	-	35,266.88	-
TOTALS		\$ 145,000	\$ 3,447.57	\$ -	\$ 2,630.64	\$ 151,078.21	

- **Amount Issued:** \$145,000
- **Interest Rate:** 1.525%
- **Date Issued:** December 18, 2020
- **Purpose:** IT CAD System - General Fund

Series 2021 - Police Vehicles - Debt Service Schedule

Year	Interest Rate	May 1		Sept 1		Total Payments	Bond Balance
		Interest	Principal	Interest	Principal		
							\$ 153,000
2022		695.26	28,000.00	1,017.45		29,712.71	125,000
2023		831.25	30,000.00	831.25		31,662.50	95,000
2024	1.330%	631.75	30,000.00	631.75		31,263.50	65,000
2025		432.25	30,000.00	432.25		30,864.50	35,000
2026		232.75	35,000.00	232.75		35,465.50	-
TOTALS		\$ 2,823.26	\$ 153,000.00	\$ 3,145.45		\$ 158,968.71	

- **Amount Issued:** \$153,000
- **Interest Rate:** 1.330%
- **Date Issued:** December 28, 2021
- **Purpose:** Police Vehicles - General Fund

Series 2021 - IT Equipment - Debt Service Schedule

Year	Interest Rate	Sept 1		Total Payments	Bond Balance
		May 1 Interest	Principal		
					\$ 525,000
2022		2,385.69	90,000.00	3,491.25	95,876.94
2023		2,892.75	105,000.00	2,892.75	110,785.50
2024	1.330%	2,194.50	110,000.00	2,194.50	114,389.00
2025		1,463.00	110,000.00	1,463.00	112,926.00
2026		731.50	110,000.00	731.50	111,463.00
TOTALS		\$ 9,667.44	\$ 525,000.00	\$ 10,773.00	\$ 545,440.44

- **Amount Issued:** \$525,000
- **Interest Rate:** 1.330%
- **Date Issued:** December 28, 2021
- **Purpose:** IT Equipment - General Fund

Bond Debt Schedules

Parks Funds- 2024 Budget

Series 2019A Taxable Bonds - Debt Service Schedule

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
5/1/2020	35,000	2.50%	8,013.54	43,013.54	43,013.54
11/1/2020			9,375.00	9,375.00	
5/1/2021	85,000	2.50%	9,375.00	94,375.00	103,750.00
11/1/2021			8,312.50	8,312.50	
5/1/2022	90,000	2.50%	8,312.50	98,312.50	106,625.00
11/1/2022			7,187.50	7,187.50	
5/1/2023	90,000	2.50%	7,187.50	97,187.50	104,375.00
11/1/2023			6,062.50	6,062.50	
5/1/2024	95,000	2.50%	6,062.50	101,062.50	107,125.00
11/1/2024			4,875.00	4,875.00	
5/1/2025	95,000	2.50%	4,875.00	99,875.00	104,750.00
11/1/2025			3,687.50	3,687.50	
5/1/2026	100,000	2.50%	3,687.50	103,687.50	107,375.00
11/1/2026			2,437.50	2,437.50	
5/1/2027	100,000	2.50%	2,437.50	102,437.50	104,875.00
11/1/2027			1,187.50	1,187.50	
5/1/2028	95,000	2.50%	1,187.50	96,187.50	97,375.00
	785,000.00		94,263.54	879,263.54	879,263.54

- **Amount Issued:** \$785,000
- **Interest Rate:** 2.50%
- **Date Issued:** December 4, 2019
- **Purpose:** Sports Complex Maintenance Below Ground
- **S&P Rating:** A+/Stable

Series 2019A Taxable Bonds - Debt Service Schedule

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
5/1/2020	70,000	2.50%	6,839.58	76,839.58	76,839.58
11/1/2020			7,500.00	7,500.00	
5/1/2021	170,000	2.50%	7,500.00	177,500.00	185,000.00
11/1/2021			5,375.00	5,375.00	
5/1/2022	175,000	2.50%	5,375.00	180,375.00	185,750.00
11/1/2022			3,187.50	3,187.50	
5/1/2023	180,000	2.50%	3,187.50	183,187.50	186,375.00
11/1/2023			937.50	937.50	
5/1/2024	75,000	2.50%	937.50	75,937.50	76,875.00
	670,000.00		40,839.58	710,839.58	710,839.58

- **Amount Issued:** \$670,000
- **Interest Rate:** 2.50%
- **Date Issued:** December 4, 2019
- **Purpose:** Sports Complex Turf
- **S&P Bond Rating:** A+/Stable

Series 2019B Bonds - Debt Service Schedule

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
5/1/2020	5,000	4.00%	14,156.41	19,156.41	19,156.41
11/1/2020			17,234.38	17,234.38	
5/1/2021	10,000	4.00%	17,234.38	27,234.38	44,468.76
11/1/2021			17,034.38	17,034.38	
5/1/2022	5,000	4.00%	17,034.38	22,034.38	39,068.76
11/1/2022			16,934.38	16,934.38	
5/1/2023	10,000	4.00%	16,934.38	26,934.38	43,868.76
11/1/2023			16,734.38	16,734.38	
5/1/2024	5,000	4.00%	16,734.38	21,734.38	38,468.76
11/1/2024			16,634.38	16,634.38	
5/1/2025	10,000	4.00%	16,634.38	26,634.38	43,268.76
11/1/2025			16,434.38	16,434.38	
5/1/2026	5,000	4.00%	16,434.38	21,434.38	37,868.76
11/1/2026			16,334.38	16,334.38	
5/1/2027	10,000	3.00%	16,334.38	26,334.38	42,668.76
11/1/2027			16,184.38	16,184.38	
5/1/2028	15,000	2.00%	16,184.38	31,184.38	47,368.76
11/1/2028			16,034.38	16,034.38	
5/1/2029	115,000	2.00%	16,034.38	131,034.38	147,068.76
11/1/2029			14,884.38	14,884.38	
5/1/2030	115,000	2.13%	14,884.38	129,884.38	144,768.76
11/1/2030			13,662.50	13,662.50	
5/1/2031	120,000	2.13%	13,662.50	133,662.50	147,325.00
11/1/2031			12,387.50	12,387.50	
5/1/2032	120,000	2.25%	12,387.50	132,387.50	144,775.00
11/1/2032			11,037.50	11,037.50	
5/1/2033	125,000	2.25%	11,037.50	136,037.50	147,075.00
11/1/2033			9,631.25	9,631.25	
5/1/2034	130,000	2.25%	9,631.25	139,631.25	149,262.50
11/1/2034			8,168.75	8,168.75	
5/1/2035	130,000	2.25%	8,168.75	138,168.75	146,337.50
11/1/2035			6,706.25	6,706.25	
5/1/2036	135,000	2.38%	6,706.25	141,706.25	148,412.50
11/1/2036			5,103.13	5,103.13	
5/1/2037	135,000	2.38%	5,103.13	140,103.13	145,206.26
11/1/2037			3,500.00	3,500.00	
5/1/2038	140,000	2.50%	3,500.00	143,500.00	147,000.00
11/1/2038			1,750.00	1,750.00	
5/1/2039	140,000	2.50%	1,750.00	141,750.00	143,500.00
	1,480,000.00		486,937.77	1,966,937.77	1,966,937.77

- **Amount Issued:** \$1,480,000
- **Interest Rate:** 4% (2024)
- **Date Issued:** December 4, 2019
- **Purpose:** Sports Complex Maintenance Below Ground
- **S&P Bond Rating:** A+/Stable

Series 2019B Bonds - Debt Service Schedule

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
5/1/2020	-	3.00%	14,700.00	14,700.00	14,700.00
11/1/2020			18,000.00	18,000.00	
5/1/2021	5,000	3.00%	18,000.00	23,000.00	41,000.00
11/1/2021			17,900.00	17,900.00	
5/1/2022	5,000	3.00%	17,900.00	22,900.00	40,800.00
11/1/2022			17,800.00	17,800.00	
5/1/2023	5,000	3.00%	17,800.00	22,800.00	40,600.00
11/1/2023			17,700.00	17,700.00	
5/1/2024	115,000	3.00%	17,700.00	132,700.00	150,400.00
11/1/2024			15,400.00	15,400.00	
5/1/2025	195,000	5.00%	15,400.00	210,400.00	225,800.00
11/1/2025			11,500.00	11,500.00	
5/1/2026	200,000	5.00%	11,500.00	211,500.00	223,000.00
11/1/2026			7,500.00	7,500.00	
5/1/2027	210,000	5.00%	7,500.00	217,500.00	225,000.00
11/1/2027			4,350.00	4,350.00	
5/1/2028	215,000	4.00%	4,350.00	219,350.00	223,700.00
11/1/2028			2,200.00	2,200.00	
5/1/2029	220,000	4.00%	2,200.00	222,200.00	224,400.00
	1,170,000.00		239,400.00	1,409,400.00	1,409,400.00

- **Amount Issued:** \$1,170,000
- **Interest Rate:** 3% (2024)
- **Date Issued:** December 4, 2019
- **Purpose:** Sports Complex Turf
- **S&P Bond Rating:** A+/Stable

Bond Debt Schedules

Capital Funds- 2024 Budget

Series 2015 Special Obligation Bonds - South Liberty Parkway - Debt Service Schedule

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	

- **Amount Issued:** \$10,480,000
- **Interest Rate:** 2.375% (2024)
- **Date Issued:** October 29, 2015
- **Purpose:** South Liberty Parkway Construction Project

Series 2015 Special Obligation Bonds - Parks Projects - Debt Service Schedule

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

- **Amount Issued:** \$1,395,000
- **Interest Rate:** 2.375% (2024)
- **Date Issued:** October 29, 2015
- **Purpose:** Park Projects

Series 2015 Special Obligation Bonds - Downtown Square - Debt Service Schedule

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

- **Amount Issued:** \$5,080,000
- **Interest Rate:** 2.375% (2024)
- **Date Issued:** October 29, 2015
- **Purpose:** Downtown Square Improvements

Series 2015 General Obligation Bonds - South Liberty Parkway - Debt Service Schedule

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

- **Amount Issued:** \$12,985,000
- **Interest Rate:** 3.50% (2024)
- **Date Issued:** August 27, 2015
- **Purpose:** South Liberty Parkway Construction Project

Series 2017 Special Obligation Bonds - Fire Construction Projects - Debt Service Schedule

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Remaining Principal
3/1/2018	-		14,058.04	14,058.04		2,273,538.34
9/1/2018	168,776.73	2.65%	30,793.81	199,570.55	213,628.59	2,104,761.61
3/1/2019	-		28,043.02	28,043.02		
9/1/2019	233,124.93	2.65%	28,507.82	261,632.75	289,675.77	1,871,636.68
3/1/2020	-		25,074.73	25,074.73		
9/1/2020	239,032.67	2.65%	25,350.28	264,382.95	289,457.68	1,632,604.01
3/1/2021	-		21,752.18	21,752.18		
9/1/2021	245,848.14	2.65%	22,112.72	267,960.85	289,713.04	1,386,755.88
3/1/2022	-		18,476.60	18,476.60		
9/1/2022	251,755.88	2.65%	18,782.84	270,538.72	289,015.31	1,135,000.00
3/1/2023			15,122.30	15,122.30		
9/1/2023	215,000.00	2.65%	15,372.94	230,372.94	245,495.24	920,000.00
3/1/2024			12,325.44	12,325.44		
9/1/2024	220,000.00	2.65%	12,460.89	232,460.89	244,786.33	700,000.00
3/1/2025			9,326.53	9,326.53		
9/1/2025	225,000.00	2.65%	9,481.11	234,481.11	243,807.64	475,000.00
3/1/2026			6,328.72	6,328.72		
9/1/2026	235,000.00	2.65%	6,433.61	241,433.61	247,762.33	240,000.00
3/1/2027			3,197.67	3,197.67		
9/1/2027	240,000.00	2.65%	3,250.67	243,250.67	246,448.34	0.00
	<u>2,273,538.34</u>		<u>326,251.93</u>	<u>2,599,790.27</u>	<u>2,599,790.27</u>	

- **Amount Issued:** \$2,273,538.34
- **Interest Rate:** 2.65%
- **Date Issued:** December 7, 2017
- **Purpose:** Fire Burn Tower Construction and Fire Station 1 and 3 Improvements

Series 2018 Special Obligation Bonds - Kansas Street Project - Debt Service Schedule

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
5/1/2019	100,355	5.00%	73,769.62	174,124.62	
11/1/2019			83,715.36	83,715.36	257,839.98
5/1/2020	238,781	5.00%	83,715.36	322,496.36	
11/1/2020			77,745.83	77,745.83	400,242.19
5/1/2021	251,852	5.00%	77,745.83	329,597.83	
11/1/2021			71,449.53	71,449.53	401,047.36
5/1/2022	261,852	5.00%	71,449.53	333,301.53	
11/1/2022			64,903.22	64,903.22	398,204.75
5/1/2023	274,923	5.00%	64,903.22	339,826.22	
11/1/2023			58,030.15	58,030.15	397,856.37
5/1/2024	289,923	5.00%	58,030.15	347,953.15	
11/1/2024			50,782.07	50,782.07	398,735.22
5/1/2025	302,994	5.00%	50,782.07	353,776.07	
11/1/2025			43,207.21	43,207.21	396,983.28
5/1/2026	321,065	5.00%	43,207.21	364,272.21	
11/1/2026			35,180.58	35,180.58	399,452.79
5/1/2027	339,136	3.00%	35,180.58	374,316.58	
11/1/2027			30,093.54	30,093.54	404,410.12
5/1/2028	344,136	3.00%	30,093.54	374,229.54	
11/1/2028			24,931.50	24,931.50	399,161.04
5/1/2029	354,136	3.13%	24,931.50	379,067.50	
11/1/2029			19,398.11	19,398.11	398,465.61
5/1/2030	367,207	3.25%	19,398.11	386,605.11	
11/1/2030			13,431.00	13,431.00	400,036.11
5/1/2031	377,207	3.50%	13,431.00	390,638.00	
11/1/2031			6,829.87	6,829.87	397,467.87
5/1/2032	390,278	3.50%	6,829.87	397,107.87	
	4,213,845		1,233,165.56	5,447,010.56	5,447,010.56

- **Amount Issued:** \$4,213,845
- **Interest Rate:** 5% (2024)
- **Date Issued:** November 27, 2018
- **Purpose:** Kansas Street Project

Series 2018 Special Obligation Bonds - Park Maintenance Building - Debt Service Schedule

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
5/1/2019	6,775	5.00%	8,011.98	14,786.98	
11/1/2019	-		9,195.29	9,195.29	23,982.27
5/1/2020	18,905	5.00%	9,195.29	28,100.29	
11/1/2020	-		8,722.66	8,722.66	36,822.95
5/1/2021	19,260	5.00%	8,722.66	27,982.66	
11/1/2021	-		8,241.16	8,241.16	36,223.82
5/1/2022	19,260	5.00%	8,241.16	27,501.16	
11/1/2022	-		7,759.66	7,759.66	35,260.82
5/1/2023	19,615	5.00%	7,759.66	27,374.66	
11/1/2023	-		7,269.29	7,269.29	34,643.95
5/1/2024	19,615	5.00%	7,269.29	26,884.29	
11/1/2024	-		6,778.91	6,778.91	33,663.20
5/1/2025	24,970	5.00%	6,778.91	31,748.91	
11/1/2025	-		6,154.66	6,154.66	37,903.57
5/1/2026	25,325	5.00%	6,154.66	31,479.66	
11/1/2026	-		5,521.54	5,521.54	37,001.20
5/1/2027	25,680	3.00%	5,521.54	31,201.54	
11/1/2027	-		5,136.34	5,136.34	36,337.88
5/1/2028	25,680	3.00%	5,136.34	30,816.34	
11/1/2028	-		4,751.14	4,751.14	35,567.48
5/1/2029	25,680	3.13%	4,751.14	30,431.14	
11/1/2029	-		4,349.89	4,349.89	34,781.03
5/1/2030	26,035	3.25%	4,349.89	30,384.89	
11/1/2030	-		3,926.82	3,926.82	34,311.71
5/1/2031	26,035	3.50%	3,926.82	29,961.82	
11/1/2031	-		3,471.21	3,471.21	33,433.03
5/1/2032	31,390	3.50%	3,471.21	34,861.21	
11/1/2032	-		2,921.88	2,921.88	37,783.09
5/1/2033	25,000	3.63%	2,921.88	27,921.88	
11/1/2033	-		2,468.75	2,468.75	30,390.63
5/1/2034	25,000	3.75%	2,468.75	27,468.75	
11/1/2034	-		2,000.00	2,000.00	29,468.75
5/1/2035	25,000	4.00%	2,000.00	27,000.00	
11/1/2035	-		1,500.00	1,500.00	28,500.00
5/1/2036	25,000	4.00%	1,500.00	26,500.00	
11/1/2036	-		1,000.00	1,000.00	27,500.00
5/1/2037	25,000	4.00%	1,000.00	26,000.00	
11/1/2037	-		500.00	500.00	26,500.00
5/1/2038	25,000	4.00%	500.00	25,500.00	25,500.00
	464,225		191,350.38	655,575.38	655,575.38

- **Amount Issued:** \$464,225
- **Interest Rate:** 5% (2024)
- **Date Issued:** November 27, 2018
- **Purpose:** Parks Maintenance Building

Series 2018 Special Obligation Bonds - Street & Contingency - Debt Service Schedule

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
5/1/2019	1,245	5.00%	850.76	2,096	
11/1/2019	0		963.27	963	3,059.03
5/1/2020	2,739	5.00%	963.27	3,702	
11/1/2020	0		894.80	895	4,597.07
5/1/2021	2,988	5.00%	894.80	3,883	
11/1/2021	0		820.10	820	4,702.90
5/1/2022	2,988	5.00%	820.10	3,808	
11/1/2022	0		745.41	745	4,553.51
5/1/2023	3,237	5.00%	745.41	3,982	
11/1/2023	0		664.48	664	4,646.89
5/1/2024	3,237	5.00%	664.48	3,901	
11/1/2024	0		583.56	584	4,485.04
5/1/2025	3,486	5.00%	583.56	4,070	
11/1/2025	0		496.42	496	4,565.98
5/1/2026	3,735	5.00%	496.42	4,231	
11/1/2026	0		403.05	403	4,634.47
5/1/2027	3,984	3.00%	403.05	4,387	
11/1/2027	0		343.29	343	4,730.34
5/1/2028	3,984	3.00%	343.29	4,327	
11/1/2028	0		283.53	284	4,610.82
5/1/2029	3,984	3.13%	283.53	4,268	
11/1/2029	0		221.29	221	4,488.82
5/1/2030	4,233	3.25%	221.29	4,454	
11/1/2030	0		152.50	153	4,606.79
5/1/2031	4,233	3.50%	152.50	4,386	
11/1/2031	0		78.42	78	4,463.92
5/1/2032	4,482	3.50%	78.42	4,560	4,560.42
	48,555		14,151.00	62,706.00	62,706.00

- **Amount Issued:** \$48,555
- **Interest Rate:** 5% (2024)
- **Date Issued:** November 27, 2018
- **Purpose:** Street and Contingency

Series 2021 Refunding Bonds - 2012/2013 Capital Project Bonds - Debt Service Schedule

Year	Interest Rate	March 1		Sept 1	Total Payments	Bond Balance
		Principal	Interest	Interest		
2022		900,000.00	40,512.50	97,750.00	1,038,262.50	\$ 6,570,000
2023		620,000.00	97,750.00	85,350.00	803,100.00	5,670,000
2024	4.00%	645,000.00	85,350.00	72,450.00	802,800.00	4,405,000
2025		665,000.00	72,450.00	59,150.00	796,600.00	3,740,000
2026		695,000.00	59,150.00	45,250.00	799,400.00	3,045,000
2027		725,000.00	45,250.00	30,750.00	801,000.00	2,320,000
2028		755,000.00	30,750.00	15,650.00	801,400.00	1,565,000
2029		775,000.00	15,650.00	7,900.00	798,550.00	790,000
2030		790,000.00	7,900.00	-	797,900.00	-
TOTALS		\$ 6,570,000	\$ 454,762.50	\$ 414,250.00	\$ 7,439,012.50	

- **Amount Issued:** \$6,570,000
- **Interest Rate:** 4% (2024)
- **Date Issued:** December, 2021
- **Purpose:** Refunding Bond for 2012/2013 Capital Project Bonds

Bond Debt Schedules

Enterprise Funds- 2024 Budget

State Revolving Fund 2005 - Debt Service Schedule

Date	Principal	Rate	Interest	Debt Earnings	Estimated Net	DNR Fee	Trustee Fee	Total Payment	Debt Balance
7/1/06	\$ -		\$ 161,184.95	\$ 112,879.92	\$ 48,305.03	\$ -	\$ 928.93	\$ 49,233.96	\$ 6,180,000
1/1/07	-		137,503.75	96,295.67	41,208.08	-	928.93	42,137.01	6,180,000
7/1/07	205,000	3.25%	137,503.75	96,295.67	246,208.08	30,900	928.93	278,037.01	5,975,000
1/1/08	-		134,172.50	93,173.13	40,999.37	-	898.12	41,897.49	5,975,000
7/1/08	210,000	3.25%	134,172.50	93,173.13	250,999.37	29,875	898.12	281,772.49	5,765,000
1/1/09	-		130,760.00	89,980.14	40,779.86	-	866.55	41,646.41	5,765,000
7/1/09	220,000	3.30%	130,760.00	89,980.14	260,779.86	28,825	866.55	290,471.41	5,545,000
1/1/10	-		127,130.00	86,635.11	40,494.89	-	833.48	41,328.37	5,545,000
7/1/10	225,000	3.50%	127,130.00	86,635.11	265,494.89	27,725	833.48	294,053.37	5,320,000
1/1/11	-		123,192.50	83,214.05	39,978.45	-	799.66	40,778.11	5,320,000
7/1/11	235,000	4.25%	123,192.50	83,214.05	274,978.45	26,600	799.66	302,378.11	5,085,000
1/1/12	-		118,198.75	79,540.25	38,658.50	-	764.34	39,422.84	5,085,000
7/1/12	245,000	5.00%	118,198.75	79,540.25	283,658.50	25,425	764.34	309,847.84	4,840,000
1/1/13	-		112,073.75	75,570.68	36,503.07	-	727.51	37,230.58	4,840,000
7/1/13	255,000	4.00%	112,073.75	75,570.68	291,503.07	24,200	727.51	316,430.58	4,585,000
1/1/14	-		106,973.75	71,661.46	35,312.29	-	689.18	36,001.47	4,585,000
7/1/14	265,000	4.00%	106,973.75	71,661.46	300,312.29	22,925	689.18	323,926.47	4,320,000
1/1/15	-		101,673.75	67,632.22	34,041.53	-	649.35	34,690.88	4,320,000
7/1/15	275,000	4.00%	101,673.75	67,632.22	309,041.53	21,600	649.35	331,290.88	4,045,000
1/1/16	-		96,173.75	63,450.93	32,722.82	-	608.01	33,330.83	4,045,000
7/1/16	290,000	4.00%	96,173.75	63,450.93	322,722.82	20,225	608.01	343,555.83	3,755,000
1/1/17	-		90,373.75	59,041.56	31,332.19	-	564.42	31,896.61	3,755,000
7/1/17	300,000	4.13%	90,373.75	59,041.56	331,332.19	18,775	564.42	350,671.61	3,455,000
1/1/18	-		84,186.25	54,480.15	29,706.10	-	519.33	30,225.43	3,455,000
7/1/18	315,000	5.25%	84,186.25	54,480.15	344,706.10	17,275	519.33	362,500.43	3,140,000
1/1/19	-		75,917.50	49,234.83	26,682.67	-	471.98	27,154.65	3,140,000
7/1/19	330,000	5.25%	75,917.50	49,234.83	356,682.67	15,700	471.98	372,854.65	2,810,000
1/1/20	-		67,255.00	43,731.36	23,523.64	-	422.38	23,946.02	2,810,000
7/1/20	345,000	5.25%	67,255.00	43,731.36	368,523.64	14,050	422.38	382,996.02	2,465,000
1/1/21	-		58,198.75	37,966.97	20,231.78	-	370.52	20,602.30	2,465,000
7/1/21	365,000	4.75%	58,198.75	37,966.97	385,231.78	12,325	370.52	397,927.30	2,100,000
1/1/22	-		49,530.00	32,291.67	17,238.33	-	315.66	17,553.99	2,100,000
7/1/22	380,000	4.75%	49,530.00	32,291.67	397,238.33	10,500	315.66	408,053.99	1,720,000
1/1/23	-		40,505.00	26,400.22	14,104.78	-	258.54	14,363.32	1,720,000
7/1/23	400,000	4.75%	40,505.00	26,400.22	414,104.78	8,600	258.54	422,963.32	1,320,000
1/1/24	-		31,005.00	20,221.16	10,783.84	-	198.41	10,982.25	1,320,000
7/1/24	420,000	4.75%	31,005.00	20,221.16	430,783.84	6,600	198.41	437,582.25	900,000
1/1/25	-		21,030.00	13,751.92	7,278.08	-	135.28	7,413.36	900,000
7/1/25	440,000	4.75%	21,030.00	13,751.92	447,278.08	4,500	135.28	451,913.36	460,000
1/1/26	-		10,580.00	6,994.16	3,585.84	-	69.14	3,654.98	460,000
7/1/26	460,000	4.60%	10,580.00	6,994.16	463,585.84	2,300	69.14	465,954.98	-
	\$ 6,180,000		\$ 3,594,052.45	\$ 2,415,415.20	\$ 7,358,637.25	\$ 368,925	\$ 23,110.51	\$ 7,750,672.76	

- **Amount Issued:** \$6,180,000
- **Interest Rate:** 4.75% (2024)
- **Date Issued:** November 30, 2005
- **Purpose:** State Revolving Fund Program

Revenue Bonds 2015 - Wastewater Revenue Refunding Bonds - Debt Service Schedule

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

- **Amount Issued:** \$2,765,000
- **Interest Rate:** 2.5%
- **Date Issued:** October 28, 2015
- **Purpose:** Wastewater Revenue Refunding Bonds

State Revolving Fund 2015 - Debt Service Schedule

Payment Date	Payment Number	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	1	473,234.43	779,500	1,252,734.43	-	77,643,496	195,450.63	1,448,185.06	-
7/1/2018	2	473,755.79	779,496	1,253,252.17	2,505,986.60	76,864,000	194,108.74	1,447,360.91	2,895,545.97
1/1/2019	3	468,870.40	783,000	1,251,870.40	-	76,081,000	192,160.00	1,444,030.40	-
7/1/2019	4	464,094.10	788,000	1,252,094.10	2,503,964.50	75,293,000	190,202.50	1,442,296.60	2,886,327.00
1/1/2020	5	459,287.30	793,000	1,252,287.30	-	74,500,000	188,232.50	1,440,519.80	-
7/1/2020	6	454,450.00	798,000	1,252,450.00	2,504,737.30	73,702,000	186,250.00	1,438,700.00	2,879,219.80
1/1/2021	7	449,582.20	1,204,500	1,654,082.20	-	72,497,500	184,255.00	1,838,337.20	-
7/1/2021	8	442,234.75	1,215,750	1,657,984.75	3,312,066.95	71,281,750	181,243.75	1,839,228.50	3,677,565.70
1/1/2022	9	434,818.68	1,227,000	1,661,818.68	-	70,054,750	178,204.38	1,840,023.06	-
7/1/2022	10	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	11	419,780.65	1,994,000	2,413,780.65	-	66,822,500	172,041.25	2,585,821.90	-
7/1/2023	12	407,617.25	2,018,000	2,425,617.25	4,839,397.90	64,804,500	167,056.25	2,592,673.50	5,178,495.40
1/1/2024	13	395,307.45	2,043,000	2,438,307.45	-	62,761,500	162,011.25	2,600,318.70	-
7/1/2024	14	382,845.15	2,069,000	2,451,845.15	4,890,152.60	60,692,500	156,903.75	2,608,748.90	5,209,067.60
1/1/2025	15	370,224.25	2,093,000	2,463,224.25	-	58,599,500	151,731.25	2,614,955.50	-
7/1/2025	16	357,456.95	2,119,000	2,476,456.95	4,939,681.20	56,480,500	146,498.75	2,622,955.70	5,237,911.20
1/1/2026	17	344,531.05	2,146,000	2,490,531.05	-	54,334,500	141,201.25	2,631,732.30	-
7/1/2026	18	331,440.45	2,172,000	2,503,440.45	4,993,971.50	52,162,500	135,836.25	2,639,276.70	5,271,009.00
1/1/2027	19	318,191.25	2,199,000	2,517,191.25	-	49,963,500	130,406.25	2,647,597.50	-
7/1/2027	20	304,777.35	2,225,000	2,529,777.35	5,046,968.60	47,738,500	124,908.75	2,654,686.10	5,302,283.60
1/1/2028	21	291,204.85	2,253,000	2,544,204.85	-	45,485,500	119,346.25	2,663,551.10	-
7/1/2028	22	277,461.55	2,280,000	2,557,461.55	5,101,666.40	43,205,500	113,713.75	2,671,175.30	5,334,726.40
1/1/2029	23	263,553.55	2,309,000	2,572,553.55	-	40,896,500	108,013.75	2,680,567.30	-
7/1/2029	24	249,468.65	2,337,000	2,586,468.65	5,159,022.20	38,559,500	102,241.25	2,688,709.90	5,369,277.20
1/1/2030	25	235,212.95	2,365,000	2,600,212.95	-	36,194,500	96,398.75	2,696,611.70	-
7/1/2030	26	220,786.45	2,394,000	2,614,786.45	5,214,999.40	33,800,500	90,486.25	2,705,272.70	5,401,884.40
1/1/2031	27	206,183.05	2,423,000	2,629,183.05	-	31,377,500	84,501.25	2,713,684.30	-
7/1/2031	28	191,402.75	2,453,000	2,644,402.75	5,273,585.80	28,924,500	78,443.75	2,722,846.50	5,436,530.80
1/1/2032	29	176,439.45	2,483,000	2,659,439.45	-	26,441,500	72,311.25	2,731,750.70	-
7/1/2032	30	161,293.15	2,513,000	2,674,293.15	5,333,732.60	23,928,500	66,103.75	2,740,396.90	5,472,147.60
1/1/2033	31	145,963.85	2,544,000	2,689,963.85	-	21,384,500	59,821.25	2,749,785.10	-
7/1/2033	32	130,445.45	2,575,000	2,705,445.45	5,395,409.30	18,809,500	53,461.25	2,758,906.70	5,508,691.80
1/1/2034	33	114,737.95	2,606,000	2,720,737.95	-	16,203,500	47,023.75	2,767,761.70	-
7/1/2034	34	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	35	82,755.65	2,670,000	2,752,755.65	-	10,896,500	33,916.25	2,786,671.90	-
7/1/2035	36	66,468.65	2,712,000	2,778,468.65	5,531,224.30	8,184,500	27,241.25	2,805,709.90	5,592,381.80
1/1/2036	37	49,925.45	2,746,000	2,795,925.45	-	5,438,500	20,461.25	2,816,386.70	-
7/1/2036	38	33,174.85	2,778,000	2,811,174.85	5,607,100.30	2,660,500	13,596.25	2,824,771.10	5,641,157.80
1/1/2037	39	16,229.05	2,660,500	2,676,729.05	-	-	6,651.25	2,683,380.30	2,683,380.30
TOTALS		12,031,033.72	78,422,996	90,454,030.10			4,588,080.63	95,042,110.73	95,042,110.73

- **Amount Issued:** \$78,422,996.38
- **Interest Rate:** 1.22%
- **Date Issued:** November 10, 2015
- **Purpose:** Wastewater Treatment Facility

Series 2018 - AMI Meter Project - Debt Service Schedule

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
5/1/2019	65,000	5.00%	76,751.35	141,751.35	
11/1/2019			88,084.38	88,084.38	229,835.73
5/1/2020	155,000	5.00%	88,084.38	243,084.38	
11/1/2020			84,209.38	84,209.38	327,293.76
5/1/2021	160,000	5.00%	84,209.38	244,209.38	
11/1/2021			80,209.38	80,209.38	324,418.76
5/1/2022	170,000	5.00%	80,209.38	250,209.38	
11/1/2022			75,959.38	75,959.38	326,168.76
5/1/2023	180,000	5.00%	75,959.38	255,959.38	
11/1/2023			71,459.38	71,459.38	327,418.76
5/1/2024	190,000	5.00%	71,459.38	261,459.38	
11/1/2024			66,709.38	66,709.38	328,168.76
5/1/2025	195,000	5.00%	66,709.38	261,709.38	
11/1/2025			61,834.38	61,834.38	323,543.76
5/1/2026	205,000	5.00%	61,834.38	266,834.38	
11/1/2026			56,709.38	56,709.38	323,543.76
5/1/2027	215,000	3.00%	56,709.38	271,709.38	
11/1/2027			53,484.38	53,484.38	325,193.76
5/1/2028	225,000	3.00%	53,484.38	278,484.38	
11/1/2028			50,109.38	50,109.38	328,593.76
5/1/2029	230,000	3.13%	50,109.38	280,109.38	
11/1/2029			46,515.63	46,515.63	326,625.01
5/1/2030	240,000	3.25%	46,515.63	286,515.63	
11/1/2030			42,615.63	42,615.63	329,131.26
5/1/2031	245,000	3.50%	42,615.63	287,615.63	
11/1/2031			38,328.13	38,328.13	325,943.76
5/1/2032	255,000	3.50%	38,328.13	293,328.13	
11/1/2032			33,865.63	33,865.63	327,193.76
5/1/2033	265,000	3.63%	33,865.63	298,865.63	
11/1/2033			29,062.50	29,062.50	327,928.13
5/1/2034	270,000	3.75%	29,062.50	299,062.50	
11/1/2034			24,000.00	24,000.00	323,062.50
5/1/2035	285,000	4.00%	24,000.00	309,000.00	
11/1/2035			18,300.00	18,300.00	327,300.00
5/1/2036	295,000	4.00%	18,300.00	313,300.00	
11/1/2036			12,400.00	12,400.00	325,700.00
5/1/2037	305,000	4.00%	12,400.00	317,400.00	
11/1/2037			6,300.00	6,300.00	323,700.00
5/1/2038	315,000	4.00%	6,300.00	321,300.00	327,600.00
	<u>4,465,000</u>		<u>1,957,064</u>	<u>6,422,064</u>	<u>6,428,364</u>

- **Amount Issued:** \$4,465,000
- **Interest Rate:** 5% (2024)
- **Date Issued:** November 27, 2018
- **Purpose:** AMI Meter Project - Water and Wastewater Funds
- **S&P Bond Rating:** A+/Stable

Human Resources

Compensation Structure and 2024 Budgeted Staff

Compensation Structure for 2024

Compensation Structure

Salary Grades-2024

3.20%

10.18.2023

Police Officer thru Sergeant positions & FF/EMT thru FF Captain positions listed in CBA

Position Titles	Grades	2024 Minimum		2024 Midpoint		2024 Maximum	
		Monthly	Yearly	Monthly	Yearly	Monthly	Yearly
	2	\$2,358	\$28,292	\$3,123	\$37,476	\$3,888	\$46,654
Access Bus Driver	3	\$2,476	\$29,707	\$3,278	\$39,336	\$4,080	\$48,964
	4	\$2,600	\$31,200	\$3,442	\$41,304	\$4,285	\$51,417
	5	\$2,729	\$32,754	\$3,615	\$43,380	\$4,501	\$54,013
Building Maintenance Technician-Parks/PW/Util Construction Worker I: Parks/PW/Utilities Finance Technician Landscaper Maintenance Worker I: Parks/PW/Utilities (incl. Water Svcs) Municipal Court Technician/Cashier Police Records Technician I Prosecutor Court Technician Utility Worker: WP/WWTP	6	\$2,868	\$34,415	\$3,797	\$45,564	\$4,725	\$56,705
	7	\$3,009	\$36,107	\$3,985	\$47,820	\$4,962	\$59,540
Administrative Assistant-Citywide Animal Control Officer Athletic Field Groundskeeper-Parks Building Maintenance Coordinator-Public Works Construction Worker II: Parks/PW/Utilities Maintenance Worker II: Parks/PW/Utilities (incl. Water Svcs) Operations Coordinator-Park Divisions Police Records Technician II PR Coordinator-Admin Production/Treatment Technician I: WP/WWTP Recreation Coordinator-Park Divisions Tourism Coordinator-Admin Utilities Locator	8	\$3,160	\$37,923	\$4,185	\$50,220	\$5,210	\$62,519
Administrative Specialist Construction Worker III: Parks/PW/Utilities Maintenance Worker III: Parks/PW/Utilities	9	\$3,349	\$39,830	\$4,395	\$52,740	\$5,470	\$65,641
Accounting Specialist Cemetery Sexton Code Enforcement Officer-Planning Communications Officer-Police Crew Chief: Parks/PW/Utilities (incl. Water Svcs) Horticulturist-Parks	10	\$3,485	\$41,815	\$4,614	\$55,368	\$5,743	\$68,922
HR Generalist Mechanic: Parks/PW/Utilities Police Records Lead Technician Production/Treatment Technician II: WP/WWTP	10						
Inspector: Building/Project	11	\$3,659	\$43,907	\$4,845	\$58,140	\$6,030	\$72,362
Community Engagement Manager-Parks Finance Analyst IPP Coordinator: WWTP Operations Supervisor-Finance Payroll Specialist: Finance Recreation Manager-Park Divisions	12	\$3,842	\$46,107	\$5,088	\$61,056	\$6,333	\$75,994
Communications 911 Supervisor Crew Manager: Parks/PW/Utilities (incl. Water Svcs) GIS Specialist I Tech Support Specialist I Systems Administrator I Senior Inspector: Building/Project	13	\$4,033	\$48,400	\$5,341	\$64,092	\$6,649	\$79,785
Accountant Municipal Court Administrator Planner	14	\$4,236	\$50,830	\$5,608	\$67,296	\$6,979	\$83,751
GIS Specialist II Tech Support Specialist II	15	\$4,446	\$53,353	\$5,889	\$70,668	\$7,331	\$87,972
Facilities Supervisor: PW	16	\$4,669	\$56,030	\$6,182	\$74,184	\$7,695	\$92,337

Compensation Structure

Salary Grades-2024

3.20%

10.18.2023

Police Officer thru Sergeant positions & FF/EMT thru FF Captain positions listed in CBA

Position Titles	Grades	2024 Minimum		2024 Midpoint		2024 Maximum	
		Monthly	Yearly	Monthly	Yearly	Monthly	Yearly
Assistant to the City Administrator Capital Projects Engineer Deputy City Clerk Systems Administrator II	17	\$4,901	\$58,815	\$6,491	\$77,892	\$8,081	\$96,972
Accounting Manager/Accounting Manager-Analytics Chief Building Official City Planner Community Development Manager Construction Manager: Water/Sewer GIS Specialist III Operations Manager: Animal Control/Parks/PW/Utilities Recruitment Manager: HR & Risk Mgmt Support Services Supervisor-Police	18	\$5,147	\$61,769	\$6,817	\$81,804	\$8,486	\$101,830
Tech Support Specialist III	18						
Systems Administrator III	19	\$5,405	\$64,861	\$7,157	\$85,884	\$8,908	\$106,895
GIS Manager	20	\$5,676	\$68,107	\$7,515	\$90,180	\$9,355	\$112,263
Operations Manager-IT Services	21	\$5,959	\$71,507	\$7,890	\$94,680	\$9,821	\$117,854
Assistant Director: All Departments City Engineer Economic & Business Development Manager IT Information Security Officer.	22	\$6,256	\$75,076	\$8,284	\$99,408	\$10,312	\$123,747
Division Fire Chief (place holder)	23	\$6,570	\$78,845	\$8,700	\$104,400	\$10,829	\$129,943
Deputy Fire Chief (place holder)	24	\$6,897	\$82,769	\$9,133	\$109,596	\$11,369	\$136,426
Police Lieutenant							
Police Captain	25	\$7,244	\$86,922	\$9,590	\$115,080	\$11,937	\$143,244
Police Major	26	\$7,605	\$91,261	\$10,069	\$120,828	\$12,533	\$150,395
	27	\$7,987	\$95,845	\$10,574	\$126,888	\$13,161	\$157,930
Assistant City Administrator Chief: Fire/Police Chief Strategic Communications Officer Department Director: All Departments	28	\$8,385	\$100,615	\$11,103	\$133,236	\$13,820	\$165,846

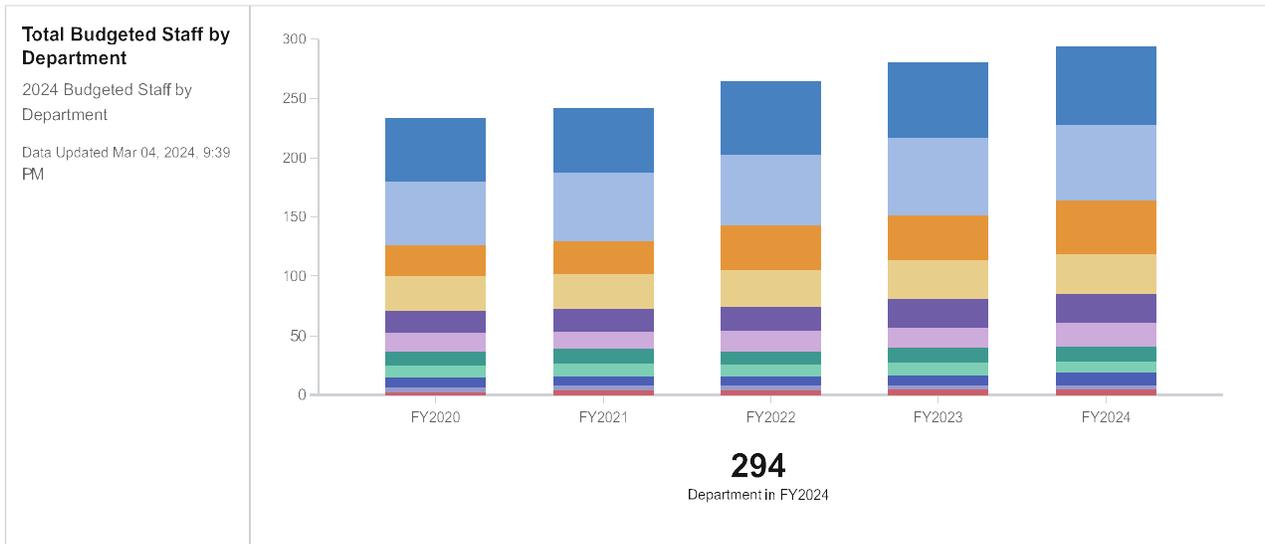
Seasonal & Part-Time Pay Plan

Position	# of Employees	2021	2022	2023	2024
(PT) Childcare Attendant	6	10.30	11.15	12.00	12.30
Concessions Operator	42	10.30	11.15	12.00	12.30
Athletic Field Groundskeeper I	6	10.30	11.15	12.00	12.30
Bitty Sports Program Staff			11.15	12.00	12.30
Wellness Coach Non-Certified	1	11.00	12.00	12.50	12.80
Lifeguard Regular	31	11.20	12.05	12.90	13.20
(PT) Childcare Attendant Lead	1	11.30	12.15	13.00	13.30
(PT) Silver Center Assistant (formerly Senior Center Technician)	2	11.70	12.55	13.40	13.70
Parks Landscaping Assistant	now full time	12.45	13.30	14.15	14.45
Parks Custodian	1	12.45	13.30	14.15	14.45
Complex/Gym Supervisor	16	12.85	13.70	14.50	14.80
Athletic Field Groundskeeper II	2	12.85	13.70	14.50	14.80
Customer Care Team	13	13.00	13.70	14.50	14.80
Meals on Wheels Assistant	1	13.00	13.70	14.50	14.80
Wellness Coach Certified	7	13.00	13.70	14.50	14.80
(PT) Bus Driver	2	13.20	14.05	14.90	15.20
Theater Custodian	Independent Contractor	14.25	14.25	14.50	14.80
Lifeguard Morning 7a-noon	4-10	13.70	14.55	15.40	15.70
Lifeguard Group Weekday Swim Instructor/ Splash Camp Lead	4	13.70	14.55	15.40	15.70
Bitty Sports Supervisor (formerly Bitty Sports Lead)	1	13.70	14.55	15.40	15.70
Theater Tech, non-event	NA	14.70	15.55	16.40	16.70
Theater Tech, event	11	16.00-20.00	16.00-20.00	16.00-20.00	16.30-21.00
Lifeguard Open 5a-7a	5	15.70	16.55	17.40	17.70
Lifeguard (Group Weekend Swim Instructor)	2	19.70	20.55	21.40	21.70
Group Exercise Instructor	25	21.00	21.00	21.00	21.30
Personal Trainer	7	24.00	24.00	24.00	24.30

Full Time Positions by Department 2020 Actual - 2024 Budget

2024 Total Budgeted Staff

Department	FY2020	FY2021	FY2022	FY2023	FY2024
Number of Budgeted Staff					
Administration	15.00	14.00	17.00	17.00	19.00
Community Services	4.00	4.00	4.00	4.00	4.00
Finance	13.00	13.00	12.00	13.00	13.00
Fire	54.50	54.50	62.00	65.00	66.00
Human Resources	2.50	3.50	3.50	4.00	4.00
Parks & Recreation	29.00	30.00	31.00	33.00	34.00
Planning & Development	8.00	8.00	8.00	9.00	10.00
Police	53.50	58.50	59.00	64.00	64.00
Public Works	19.00	19.00	20.00	23.00	25.00
Technology & Logistics	9.50	10.50	9.50	10.00	10.00
Utilities	26.00	27.00	38.00	39.00	45.00
NUMBER OF BUDGETED STAFF	234.00	242.00	264.00	281.00	294.00



Full Time Positions by Position Title 2020 Actual - 2024 Budget

Total Budgeted Staff

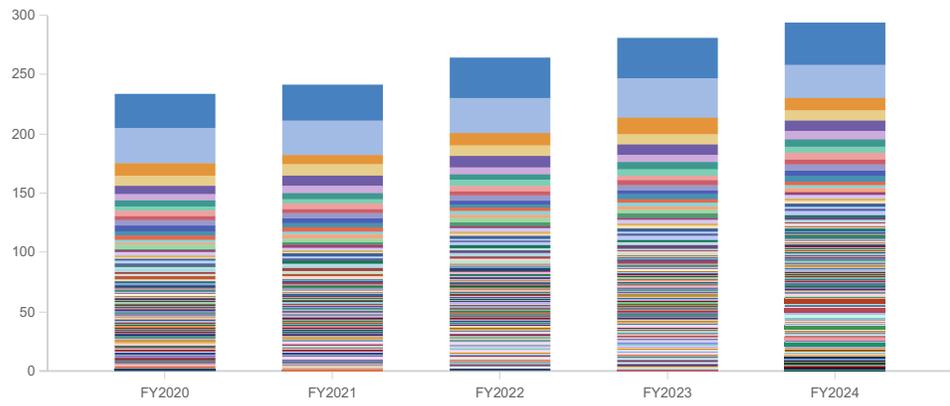
Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
Number of Budgeted Staff					
Accountant	2.00	2.00	1.00	2.00	2.00
Accounting Manager	2.00	2.00	1.00	1.00	1.00
Accounting Specialist	1.00	1.00	2.00	2.00	2.00
Administrative Assistant - Fire	0.50	0.50	1.00	1.00	1.00
Administrative Assistant - Planning & Development	1.00	1.00	1.00	1.00	1.00
Administrative Assistant - Police	0.50	0.50	1.00	1.00	1.00
Administrative Assistant - Public Works	1.00	1.00	1.00	1.00	1.00
Administrative Assistant - Utilities	1.00	1.00	1.00	1.00	1.00
Administrative Specialist	0.00	0.00	1.00	1.00	1.00
Animal Control Officer	2.00	2.00	2.00	2.00	2.00
Animal Control Supervisor	1.00	1.00	1.00	1.00	1.00
Animal Shelter Attendant	1.00	0.00	1.00	1.00	1.00
Animal Shelter Coordinator	0.00	1.00	1.00	1.00	1.00
Assistant Chief-Shift Commander	3.00	3.00	3.00	3.00	0.00
Assistant City Administrator	1.00	1.00	1.00	1.00	0.00
Assistant Director - Finance	1.00	1.00	1.00	1.00	1.00
Assistant Director - HR & Risk Management	1.00	1.00	1.00	1.00	1.00
Assistant Director - Public Relations	0.00	0.00	0.00	0.00	1.00
Assistant Director - Utilities	0.00	0.00	0.00	0.00	1.00
Assistant Parks Director	2.00	2.00	2.00	2.00	2.00
Assistant Public Works Director	0.00	0.00	1.00	1.00	1.00
Assistant to the City Administrator	1.00	0.00	0.00	0.00	0.00
Athletic Fields Grounds Keeper	2.00	2.00	2.00	3.00	0.00
Athletic Fields Groundskeeper	0.00	0.00	0.00	0.00	3.00
Building Inspector	1.00	2.00	2.00	1.00	1.00
Building Maintenance Coordinator	0.00	0.00	0.00	0.00	1.00
Building Maintenance Technician	1.00	1.00	1.00	1.00	1.00
Bus Driver	1.00	1.00	1.00	1.00	1.00
Capital Projects Engineer	1.00	1.00	1.00	1.00	1.00
Cemetery Sexton	0.00	0.00	0.00	0.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00
Chief Strategic Communications Officer	0.00	0.00	0.00	0.00	1.00
Chief Strategic Operations Officer	0.00	1.00	1.00	1.00	1.00
City Administrator	1.00	1.00	1.00	1.00	1.00
City Engineer	0.00	0.00	1.00	1.00	1.00
City Engineer/Assistant Public Works Director	1.00	1.00	0.00	0.00	0.00
City Planner	1.00	1.00	1.00	1.00	2.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Communication Manager	1.00	1.00	1.00	1.00	0.00
Communications Officer	7.00	9.00	9.00	9.00	9.00
Communications Supervisor	1.00	1.00	1.00	1.00	1.00
Community Development Manager	1.00	1.00	1.00	1.00	1.00
Community Engagement Manager	0.00	0.00	1.00	1.00	1.00
Construction Manager - Sewer	1.00	1.00	1.00	1.00	1.00
Construction Manager - Water	1.00	1.00	1.00	1.00	1.00
Crew Chief - Collections	1.00	1.00	1.00	1.00	1.00
Crew Chief - Distribution	0.00	1.00	1.00	1.00	1.00
Crew Chief - Meter Services	1.00	1.00	1.00	1.00	1.00
Crew Chief - Parks	1.00	1.00	0.00	0.00	0.00
Crew Chief - Sports Complex	1.00	1.00	0.00	0.00	0.00
Crew Manager - Wastewater Treatment Plant	0.00	0.00	1.00	1.00	1.00
Crew Manager - Water Treatment Plant	0.00	0.00	1.00	1.00	1.00
Crew Manager - Parks	0.00	0.00	1.00	1.00	1.00

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
Crew Manager – Sports Complex	0.00	0.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Director - Finance	1.00	1.00	1.00	1.00	1.00
Director - HR & Risk Management	1.00	1.00	1.00	1.00	1.00
Director - Parks & Recreation	1.00	1.00	1.00	1.00	1.00
Director - Planning & Development	1.00	1.00	1.00	1.00	1.00
Director - Public Works	1.00	1.00	1.00	1.00	1.00
Director - Technology & Logistics	1.00	1.00	1.00	1.00	1.00
Director - Utilities	1.00	1.00	1.00	1.00	1.00
Division Chief-EMS	0.00	0.00	1.00	1.00	0.00
Division Chief-Fire Marshal	1.00	1.00	1.00	1.00	0.00
Division Chief-Support Services	1.00	1.00	1.00	1.00	0.00
Economic & Business Development Manager	1.00	1.00	1.00	1.00	1.00
Facilities Supervisor	1.00	1.00	1.00	1.00	1.00
Finance Analyst	1.00	1.00	1.00	1.00	1.00
Finance Technician	3.00	3.00	3.00	3.00	3.00
Fire Captain	9.00	9.00	9.00	9.00	9.00
Fire Chief	1.00	1.00	1.00	1.00	1.00
Fire Division Chief - Admin	0.00	0.00	0.00	0.00	3.00
Fire Division Chief - Shift	0.00	0.00	0.00	0.00	3.00
Firefighter/EMT	10.00	8.00	11.00	14.00	10.00
Firefighter/Paramedic	29.00	31.00	34.00	34.00	36.00
Firefighter/Paramedic/EMT - PSST	0.00	0.00	0.00	0.00	3.00
GIS Manager	2.00	2.00	2.00	2.00	2.00
Horticulturist	1.00	1.00	1.00	1.00	1.00
Horticulturist Assistant	0.00	1.00	1.00	1.00	0.00
HR Generalist	0.00	0.00	0.00	0.00	1.00
IPP Coordinator - Wastewater Treatment Plant	1.00	1.00	1.00	1.00	1.00
Landscaper	0.00	0.00	0.00	0.00	1.00
Locator	0.00	0.00	0.00	0.00	2.00
Marketing & Special Events Supervisor	1.00	0.00	0.00	0.00	1.00
Marketing/Special Events Coordinator	1.00	1.00	1.00	1.00	0.00
Mechanic	1.00	1.00	1.00	1.00	1.00
Mechanic - Water Treatment Plant	0.00	0.00	1.00	1.00	1.00
Municipal Court Administrator	1.00	1.00	1.00	1.00	1.00
Municipal Court Cashier	0.00	0.00	1.00	1.00	1.00
Municipal Court Technician	1.00	1.00	1.00	1.00	1.00
Operations Coordinator	3.00	3.00	3.00	3.00	3.00
Operations Manager - Parks	1.00	1.00	1.00	1.00	1.00
Operations Manager - Public Works	1.00	0.00	0.00	1.00	1.00
Operations Manager - Tech & Logistics	0.50	0.50	0.50	1.00	1.00
Operations Manager - Wastewater Treatment Plant	0.00	0.00	1.00	1.00	1.00
Operations Manager - Water Maintenance	0.00	1.00	1.00	1.00	1.00
Operations Manager - Water Treatment Plant	0.00	0.00	1.00	1.00	1.00
Operations Supervisor - Finance	1.00	1.00	1.00	1.00	1.00
Operator I - Wastewater Treatment Plant	0.00	0.00	0.00	0.00	1.00
Operator I - Water Treatment Plant	0.00	0.00	0.00	0.00	1.00
Parks Construction Crew Chief	0.00	0.00	1.00	1.00	1.00
Parks Maintenance Worker I	2.00	3.00	3.00	3.00	3.00
Parks Maintenance Worker II	2.00	1.00	1.00	1.00	1.00
Payroll Coordinator	0.50	1.00	1.00	1.00	0.00
Payroll Specialist	1.00	1.00	2.00	1.00	1.00
Police Captain	2.00	2.00	2.00	2.00	3.00
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Corporal	4.00	4.00	4.00	4.00	5.00
Police Lieutenant	1.00	2.00	1.00	2.00	0.00
Police Officer	30.00	29.00	29.00	33.00	28.00
Police Officer - Detective	0.00	0.00	0.00	0.00	4.00
Police Officer - SRO	0.00	0.00	0.00	0.00	1.00
Police Sergeant	5.00	6.00	6.00	6.00	7.00
Production Tech I	0.00	0.00	3.00	3.00	3.00
Production Tech II	0.00	0.00	1.00	1.00	1.00

Position Title	FY2020	FY2021	FY2022	FY2023	FY2024
Project Inspector	1.00	2.00	2.00	2.00	2.00
Project Manager	0.00	0.00	0.00	0.00	1.00
Prosecutor Court Tech	0.00	0.00	0.00	0.00	1.00
Prosecutor's Assistant	1.00	1.00	1.00	1.00	0.00
Public Relations Coordinator	0.00	0.00	1.00	1.00	1.00
Public Works Crew Chief	2.00	2.00	0.00	0.00	0.00
Public Works Maintenance Crew Manager	0.00	0.00	1.00	1.00	1.00
Public Works Maintenance Worker I	4.00	4.00	2.00	4.00	5.00
Public Works Maintenance Worker II	4.00	4.00	5.00	5.00	5.00
Public Works Maintenance Worker III	0.00	0.00	3.00	3.00	3.00
Public Works Mechanic	1.00	1.00	1.00	1.00	1.00
Public Works Superintendent	1.00	1.00	0.00	0.00	0.00
Records Technician	1.00	3.00	4.00	4.00	0.00
Records Technician II	0.00	0.00	0.00	0.00	3.00
Recreation Coordinator	5.00	5.00	5.00	6.00	6.00
Recreation Manager	4.00	4.00	4.00	4.00	5.00
Recreation Manager - Community Services	1.00	1.00	1.00	1.00	1.00
Recreation Program Coordinator	2.00	2.00	2.00	1.00	1.00
Recreation Transportation Coordinator	0.00	0.00	0.00	1.00	1.00
Recruitment Coordinator	1.00	1.00	0.00	0.00	0.00
Recruitment Manager	0.00	0.50	0.50	1.00	1.00
Senior Building Inspector	1.00	0.00	0.00	2.00	2.00
Senior Information System Specialist	0.00	1.00	0.00	0.00	0.00
Special Projects Manager	1.00	1.00	0.00	0.00	0.00
Support Services Supervisor	1.00	1.00	1.00	1.00	1.00
Systems Administrator I	1.00	1.00	0.00	1.00	1.00
Systems Administrator II	1.00	1.00	2.00	3.00	3.00
Systems Administrator III	1.00	1.00	0.00	0.00	0.00
Tech Support Specialist I	2.00	2.00	1.00	1.00	1.00
Tech Support Specialist II	1.00	1.00	2.00	1.00	1.00
Tourism Coordinator	0.00	0.00	0.00	0.00	1.00
Treatment Tech I	0.00	0.00	2.00	2.00	1.00
Treatment Tech II	0.00	1.00	1.00	1.00	2.00
Util Collection Worker I	5.00	4.00	4.00	4.00	4.00
Util Collection Worker II	2.00	2.00	2.00	1.00	1.00
Util Collection Worker III	0.00	0.00	0.00	1.00	0.00
Util Construction Worker I	1.00	1.00	1.00	1.00	1.00
Util Construction Worker II	1.00	1.00	1.00	0.00	0.00
Util Construction Worker III	0.00	0.00	0.00	1.00	1.00
Util Distribution Worker I	4.00	4.00	4.00	4.00	5.00
Util Distribution Worker II	2.00	2.00	2.00	2.00	2.00
Util Meter Service Technician	2.00	1.00	1.00	1.00	2.00
Util Meter Service Technician II	0.00	0.00	0.00	1.00	1.00
Util UDF Service Technician	0.00	1.00	1.00	0.00	0.00
Util Water Service Specialist	0.00	0.00	0.00	1.00	1.00
Utilities Asst. Director Operations & Construction	1.00	1.00	1.00	1.00	0.00
Utilities Asst. Director Production & Treatment	1.00	0.00	0.00	0.00	0.00
NUMBER OF BUDGETED STAFF	234.00	242.00	264.00	281.00	294.00

Total Budgeted Staff by Position

Data Updated Mar 04, 2024, 9:39 PM



294
Position Title in FY2024

General Information & Budget Glossary

Budget terminology and definitions, City fund structure, and Budget process explanations

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 Project 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.

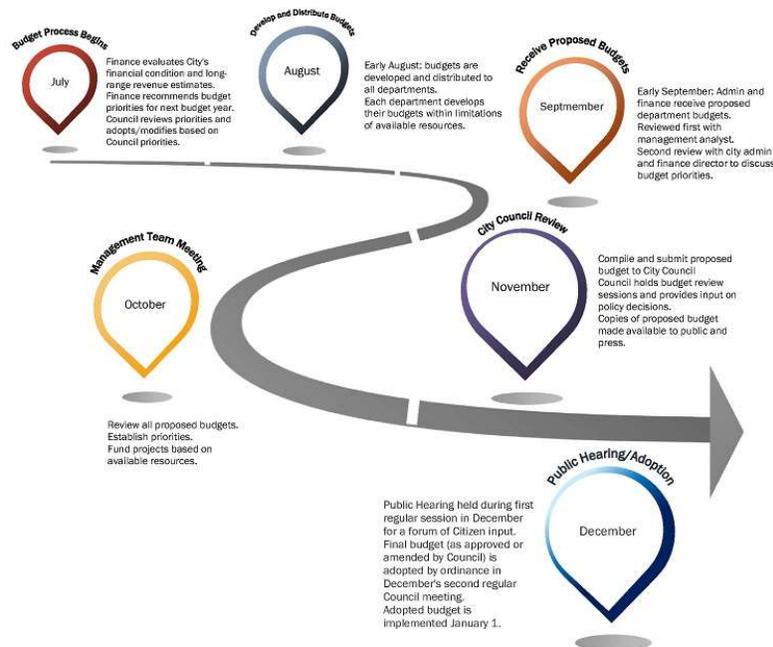
Non-Expendable Trusts

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

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.

1. 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.
2. 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.
3. 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.
4. 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.
5. 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.
6. 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.

2024 Budget Calendar

Date	Event	Description
7/19/2023	OpenGov ready for Departments for 2023 End of Year Forecast	2023 End of Year Forecast Non-Salary and Non-FTE Salary line items are ready for input in OpenGov.
8/4/2023	2023 End of the Year Forecasts due to Finance	
8/22/2023	OpenGov ready for Departments for 2024 Budget	2024 Budget Non-Salary and Non-FTE Salary line items are ready for input in OpenGov.
8/31/2023	2024 Non-Salary/Non-FTE Salary Budgets due to Finance - General Fund and Park Operating	
8/31/2023	Water, Sewer, Sanitation and Special Purpose Sales Tax Budgets Due to Finance	
8/28/2023	Finance review of submitted information	Revision/additional information requests to Departments (from 8/28/2023 to 9/08/2023)
9/6/2023	Discussion with the Budget Committee on 2023 Forecast and 2024 Budget - General Fund Revenues and Utilities	
9/18/2023	Finance submits General Fund & Parks completed budget materials back to Departments:	Multi-year fund balance recaps – all funds; Revenues - all funds (2023 forecast; 2024 initial budget; & future year projections as required); Expenditure Summaries - all funds (2023 forecast; 2024 budget; & future year projections as required)
9/13/2023	Budget Committee Discussions on Proposed 2023 Utility Budgets - Update on 2024 Budget development	Department reductions communication via memo/email (input into budget spreadsheets); & Program Narratives, Unmet Funding Needs and updated select line items due
10/1/2023	Full month of October: Finance Team coordinates with respective Departments and completes Miscellaneous Budgets	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
10/3/2023	Continued Management Team Discussions on Proposed 2024 General Fund and Parks Fund Budgets (if required)	
10/2/2023	Citizen Sales Tax Oversight Committee (Capital Fund; Fire Fund; Parks Fund; & Transportation Sales Tax Fund); Park Board (review & approval of the 2024 Park Budget - expenditures & user fees); Eco/Devo Board - Road District on Road District Budget; Public Safety Sales Tax Committee (PSST)	
10/4/2023	Continued Budget Committee Discussions on Proposed 2024 Parks Dept Budgets - Update on 2024 budget development	

Date	Event	Description
10/11/2023	Continued Budget Committee Discussions on Proposed 2024 Utility Budgets - Update on 2024 budget development	
10/16/2023	Council Study Session on 2024 Water, Sewer, & Sanitation Budgets	
10/18/2023	Staff presents recommended 2024 General Fund Budget to Budget Committee	
10/18/2023	Staff presents recommended 2024 Sales Tax Budgets to Budget Committee	
10/25/2023	Budget Committee finalizes 2024 General Fund Budget, Sales Tax Funds and is presented 2024 Parks Budget	
11/1/2023	Budget Committee finalizes 2024 Water, Sewer, & Sanitation Budgets	
11/6/2023	Council Study Session on 2024 General Fund and Parks Funds budget recommendation	
11/6/2023	During the week of 11/6: Start preparing 2024 Budget Ordinance	
11/15/2023	Budget Committee wraps up any last minute budget details and is presented the miscellaneous budgets and TIF budgets	
12/4/2023	Council Study Session on 2024 Capital Improvement Plan Recommendations - Special Purpose Sales Tax Funds and Staff Developed CIP; CSTOC End of year report for two year report	
12/11/2023	First Reading of 2023 Budget Adjustment Ordinance; First Reading of 2024 Budget Ordinance	
12/18/2023	Second Reading of 2023 Budget Adjustment Ordinance; Second Reading of 2024 Budget Ordinance (Special Session)	

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.

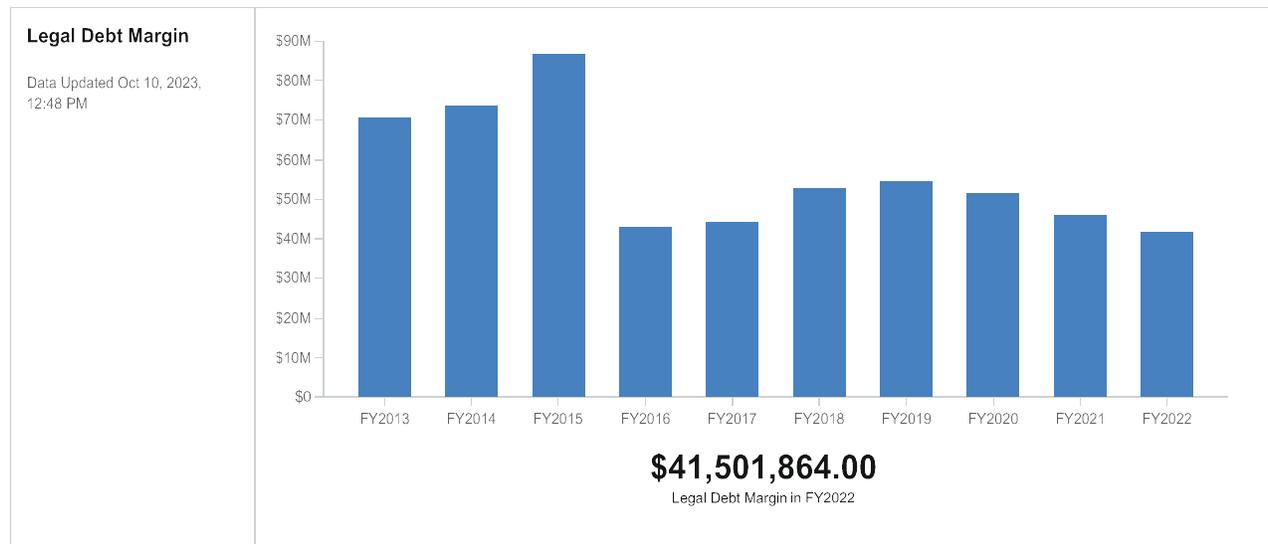
- The City will attempt to avoid short-term debt to provide cash flow for annual operations. Debt issued for operating purposes will be limited to cases where there is reasonable certainty that a known source of revenue will be received in the current fiscal year sufficient to repay the debt or where 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 the 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.

Legal Debt Margin: 2013 - 2022



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—Refunding 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.

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.

ACFR - Annual Comprehensive Financial Report.

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

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

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

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

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

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

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

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

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

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

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

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.

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.

PER CAPITA INCOME - The mean income computed for every man, woman, and child in a particular group including those living in group quarters. It is derived by dividing the aggregate income of a particular group by the total population in that group.

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.

City of

Liberty
missouri

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