

Annual Budget Report 2021



City of
Liberty
missouri

CITY OF LIBERTY, MISSOURI
 FISCAL YEAR 2021 BUDGET
 TABLE OF CONTENTS

Principal Elected & Appointed Officials	3
City Council Strategic Goals	4
Organizational Chart	6
Budget Message	8
Fiscal Policies	45
Recap of Revenue	50
General Fund	67
General Fund Summary	68
General Fund Revenues	70
General Fund Expenditures	74
City Council	75
Administration Department	76
Human Resources Department	89
Finance Department	93
Police Department	98
Fire Department	114
Parks Community Services (Aging) Department	124
Public Works Department	135
Planning & Development Department	144
Technology & Logistics Department	153
City Wide	161
Park Fund	169
Special Revenue Funds	196
Fairview Cemetery Trust Fund	197
Mt. Memorial Cemetery Trust Fund	199
Frank Hughes Memorial Library Trust Fund	201
Transient Guest Tax Fund	203
Police Training Fund	205
Police Inmate Security Fund	207
Cemetery Maintenance Fund	209
Loss Control Fund	211
Public Safety Sales Tax Fund	213
TIF Funds	215
Enterprise Funds	228
Utilities Department	229
Water Operating/Water Capital Funds	240
Wastewater Operating/Wastewater Capital Funds	254
Wastewater Treatment Facility Fund	267
Sanitation Fund	269
Capital Funds	271
Capital Sales Tax Fund	272
Transportation Sales Tax Fund	281
Park Sales Tax Fund	284
Economic Development Fund	289
Capital Construction Bond Fund	297
Fire Sales Tax Fund	300
Cable Reserve Fund	307
Human Resources	309
Budget Glossary & General Information	317

CITY OF LIBERTY, MISSOURI
 LIST OF PRINCIPAL ELECTED AND APPOINTED OFFICIALS
 AS OF JANUARY 1, 2021

ELECTED OFFICIALS

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

APPOINTED OFFICIALS

Municipal Court Judge	Thomas C. Capps
Municipal Prosecutor	Thomas C. McGiffin
Assistant Municipal Prosecutor	Mary M Parrish
City Administrator	Curt Wenson
Assistant City Administrator/Finance Director	Dan Estes
Deputy City Clerk	Janet Pittman
Economic Development Director	Karan Johnson
Fire Chief	John Mills
Human Resources Director	Amy Blake
Information Technology Services Director	Wade Thomas
Parks & Recreation Director	BJ Staab
Police Chief	James Simpson
Public Works Director	Sherri McIntyre
Utilities Director	Andy Noll
Planning & Development Director	Katherine Sharp



STRATEGIC GOALS

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

- Complete South Liberty Parkway.
- Complete the Triangle.
- Encourage residential, commercial, and industrial development, particularly along South Liberty Parkway.
- Encourage development of innovation/science and technology business parks.
- Evaluate redevelopment opportunities along Highway 291 corridor.
- Evaluate funding opportunities for encouraging refurbishing of older neighborhoods throughout the city.
- Begin master planning north Liberty, preparing for future growth.

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

- Adopt a Capital Improvements Plan that will review, prioritize, and develop implementation plans for the construction and maintenance of water, sanitary and storm sewer, street, and trails infrastructure needs throughout the City of Liberty.
- Develop and adopt a Comprehensive Funding Plan necessary to implement the Infrastructure Master Plan.

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

- Adopt a 3.375 cent Use Tax - This would modernize the revenue stream, with the trend of online shopping growing every year, it is anticipated that sales tax revenues will decline. The Use Tax revenues will help fund improvements within our Parks and recreation department, enhancements to our Community Center, and the building of a new animal shelter.
- Encourage sustainable commercial/sales tax revenue producing development throughout the city.
- Improve and enhance interchanges and nearby development to facilitate travel into Liberty.

Encourage civic education, involvement, and collaboration.

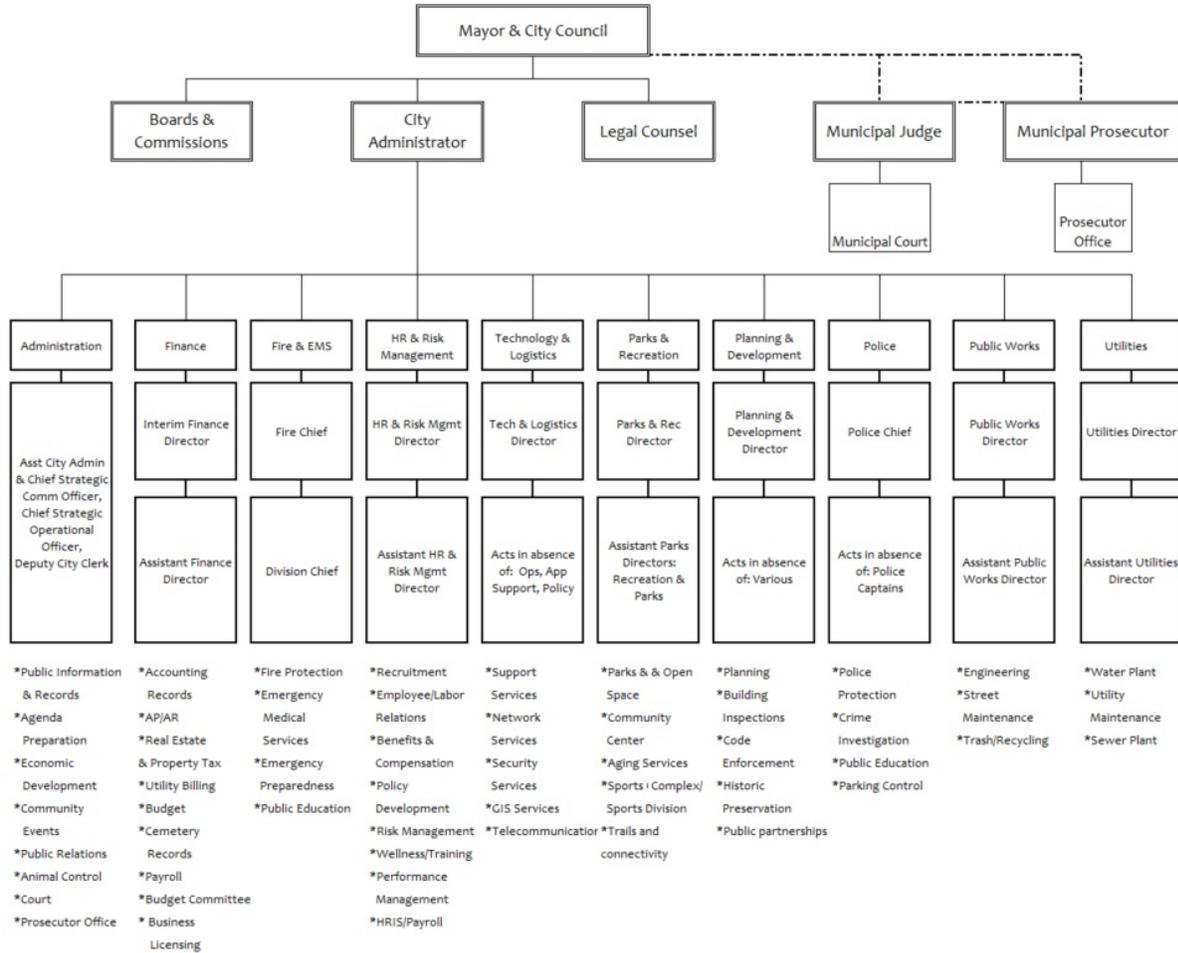
- Explore and expand social media communication opportunities and strategies.
- Find additional methods to disseminate information throughout the City of Liberty working with our community partners like William Jewell College, Liberty Hospital, and the Liberty School District.
- Enhance programming on the City's cable channel.
- Provide additional opportunities for input from citizens and stakeholders.
- Work with other organizations to gain their support of proposed community projects.

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

- Improve the Downtown Square by encouraging Historic Downtown Liberty, Inc. to create new dollar resources.
- Implement programs to enhance the unique nature of the City's historic districts.
- Encourage formation of neighborhood associations.
- Encourage neighborhood beautification; i.e., plantings, "green and clean" activities, public art, etc.

Enhance/increase City services by:

- Attracting, developing and retaining committed professional city employees.
- Planning for, constructing, and maintaining required municipal facilities associated with growth of the community and meeting the needs of its professional staff and employees.



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

04-2021



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, 2020**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Liberty

Missouri

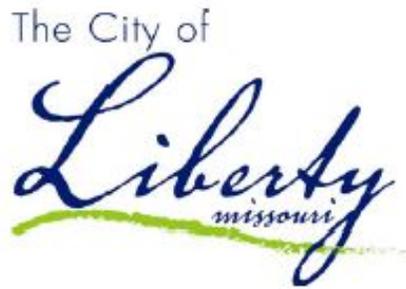
For the Fiscal Year Beginning

January 1, 2020

A handwritten signature in black ink that reads "Christopher P. Morill".

Executive Director

BUDGET MESSAGE



December 14, 2020

Honorable Mayor and Members of the City Council:

For your consideration is the proposed 2021 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 2021. 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 2021, 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 2021 budget adoption. Attachments providing budgetary details are also provided.

2021 HIGHLIGHTS

In March of 2020, the City experienced something that hadn't been experienced in recent years. The COVID-19 pandemic has been a challenging event for all departments. Luckily for Liberty, revenues have been maintained and we have not had to conduct any furloughs. The COVID-19 pandemic has caused significant issues within the Parks Department. Staff approached the 2021 budget process very conservatively. Not knowing how or what is in our future regarding COVID-19, staff felt this was a necessary approach. Staff will continue to monitor financials on a monthly basis to ensure the integrity of the City.

In 2021, City revenues budgets are expected to show a conservative continued growth with core revenues equaling and/or exceeding prior year levels. The additional revenue that the City will generate in 2021, is primarily due to the payoff and termination of the Series 2018 TIF, Liberty Pay-Go projects and the CCHC project. These projects are projected to generate an additional \$193,000 in 2021. These projects are all terminating and paying off earlier than initially expected. However, this improved revenue position has not kept pace with possible growth in expenditures. Confronted with this revenue reality, there could have been the temptation to categorically raise fees, property taxes and charges. Giving consideration to the impact on Liberty residents, care was taken to only address revenue adjustments when there were not any other options. Council could have raised City property tax rates to the maximum allowed under State law, but opted in 2020 to establish the levy rate at a Tax Neutral option, which with the growth in the property tax base resulted in a slight increase in revenues. The levy rate for 2021 will be 0.8908. Aside from planned 2021 adjustments to water, wastewater and solid waste user fees, all other fees and charges assessed to Liberty residents will stay at 2020 levels.

In April 2018, the voters approved a Use Tax for the City. The current rate of this new tax is 3.375% and is applied to all retail sales that qualify under Missouri State law governing this revenue source. This revenue source is a General Fund revenue item. Specific capital expenditures (new Animal Shelter, new Parks maintenance operation center and Neighborhood Park improvements) have been completed/will

be completed in 2021, 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 2021.

In 2020, the City completed and provided closure to most of the City’s planned large road infrastructure projects. Beyond those use tax projects described above, the City has seen the completion of I35 Interchange – Kansas Street – M291 Project. Continuing in 2021, CIP will focus more on maintenance of those major projects as well as maintenance throughout all City roads. However, the City continues to seek grant/partnership activities for future large projects. Staff believe future available funding matches will be available if such awards are granted.

For 2021, employee compensation adjustments are budgeted at a 3% across the board increase for all personnel not covered by the Public Safety Sales Tax Fund. The 3% adjustment helps the City remain competitive in retaining the quality employees that provide the high level of services our citizens expect. The Public Safety Sales Tax Fund provides for needed market adjustments for the Police Department and adjustments for years of service for the Fire Department. More discussion of activities in that fund will be provided in that section of this memo.

TOTAL BUDGET SUMMARY

The following table presents the 2021 revenue, expenditures, and inter-fund transfers for the City's total proposed operating and capital budgets:

Fund	2021 Revenue	2021 Expenditure
General Fund	21,096,378	21,679,670
Transient Guest Tax Fund	231,620	329,230
Economic Development Sales Tax Fund	2,095,070	2,689,933
Public Safety Sales Tax Fund	2,793,430	3,512,883
Capital Sales Tax Fund	2,939,784	2,936,170
Transportation Sales Tax Fund	2,508,370	2,176,433
Park Sales Tax Fund	1,254,180	151,468
Park Sales Tax Bond Fund	—	—
Fire Sales Tax Fund	1,559,097	1,538,548
Cable System Fund	30	5,146
Park Operating Fund	3,601,578	4,885,242
Police Training Fund	9,810	9,500
Police Inmate Security Fund	4,600	5,500
Cemetery Maintenance Fund	40,799	62,300
Fairview Cemetery Trust Fund	6,500	—
Mt. Memorial Cemetery Trust Fund	120	—
Frank Hughes Memorial Trust	500	—
Loss Control Fund	—	—
TIF Bond Projects	1,914,353	1,209,187
TIF Pay Go Projects	2,770,978	2,770,981
Liberty Commons TIF	3,555,668	2,240,294
Water Fund	5,997,920	6,472,678
Water Capital Fund	812,500	1,877,805
Wastewater Fund	10,794,670	8,280,998
Wastewater Capital Fund	—	1,465,000
Solid Waste Fund	1,875,653	1,895,907
Total Before Transfers	\$ 65,863,608	\$ 66,194,873
<u>Interfund Transfers</u>		
General Fund	972,020	385,120
Transient Bed Tax Fund	—	2,000
Economic Development Sales Tax Fund	629,820	—
Public Safety Sales Tax Fund	317,370	—
Transportation Fund	—	944,320
Capital Sales Tax Fund	—	303,010
Park Sales Tax	—	1,272,925
Park Operating Fund	1,332,665	49,000
PFA Construction-Sports Complex	—	—
Frank Hughes Memorial Trust	—	500
Fire Sales Tax	—	315,000
Cemetery Maintenance Fund	69,870	47,750
Fairview Cemetery Fund	—	2,000
Mt. Memorial Fund	—	120
Water Fund	—	1,485,000
Water Capital Fund	1,485,000	—
Wastewater Fund	—	1,210,000
Wastewater Capital Fund	1,210,000	—
Total Transfers	\$ 6,016,745	\$ 6,016,745
Total Including Transfers	\$ 71,880,353	\$ 72,211,618

GENERAL FUND

As noted previously, development of the General Fund budget has and will continue to be a challenge. The City continues to see growth in certain revenues (Sales Tax, Use Tax and Development related fees), but continues to experience revenue degradation in others (Telecom Franchise Fees). The proposed 2021 revenue budget has been prepared with Administration and Budget Committee consensus. The City expenditures will see increases predominately due to employee compensation, market-driven health insurance and other employee benefit costs increases and additional debt service costs resulting from the purchase of IT and Police capital equipment.

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

The 2021 General Fund Budget does represent a positive budget, with revenues of \$22,068,398 and expenditures of \$20,961,861.

The following provides budgetary detail and discussion on the 2021 General Fund.

Revenues Comparative Table

	<u>2019 Actual</u>	<u>2020 Forecast</u>	<u>2021 Budget</u>
PROPERTY	4,341,380	4,379,317	4,499,854
FRANCHISE FEES	3,366,963	3,254,300	3,254,300
SALES TAXES	4,783,826	5,031,573	5,258,497
USE TAX	2,069,576	2,500,000	2,700,000
OTHER TAXES	1,294,182	1,210,000	1,266,000
LICENSES & PERMITS	484,068	449,258	455,300
OPERATING GRANTS	618,066	597,238	597,238
CHARGES FOR SERVICES	1,439,708	1,469,877	1,424,289
INTEREST	116,655	60,000	60,000
FINES & FORFEITURES	366,853	256,000	256,500
MISCELLANEOUS	1,267,411	1,415,338	1,324,400
TRANSFERS IN	872,020	972,020	972,020
TOTAL	<u>21,020,707</u>	<u>21,594,921</u>	<u>22,068,398</u>

Discussion

2021 General Fund Revenue Highlight:

- All revenues are believed to be realistically budgeted.

- Total budgeted 2021 revenues show an unfavorable balance of \$(2,464,917) when compared to the 2020 forecast. These numbers may look a little skewed due to the one time CARES ACT funds that were received from Clay County in 2020 for the reimbursement of costs associated with the COVID-19 pandemic. When you eliminate the the \$2,931,395 that was received from Clay County in 2020, the City would actually show a favorable total revenues of \$466,477 when compared to 2020 Forecast (Less the CARES Act dollars).

- Property taxes for 2021 are budgeted at a favorable level when compared to 2020 and are anticipated to show \$120,537 increase in revenue growth due to an increase in assessed property values and new construction coming on line. In 2020, the City saw its first TIF project payoff. The first project in

the Liberty Triangle that was created in 2004, paid off earlier than initially anticipated. This project was projected to payoff and terminate in 2027, however with the revenue that has been generated from this project allowed the City to payoff this TIF in February of 2020.

- Sales Tax Revenue for 2021 is budgeted at \$5,116,698 is \$385,837 favorable to the 2020 forecast.
- The 2021 budget reflects a mature sales tax base within the City of Liberty and includes the additional impact of Liberty Commons.
- The 2021 Sales Tax Revenues include additional revenues generated from the payoff and termination of our Series 2018 TIF, Liberty Triangle Pay-Go projects and CCHC project. For 2021, the additional revenues is estimated to be \$193,000.
- Use Tax Revenue for 2021 is budgeted at \$2,700,000 or an increase of \$200,000 from 2020 forecast.
- Franchise Fees Revenue for 2021 is set at \$3,254,300 represents a status quo budget when compared to 2020 forecast.
- Transfers In for 2021 transfers are set at \$972,020.
- Utility Overhead Fees for 2021 reflect a \$358,400 budget this budget amount reflects calculations of non-direct allocated expenditures paid in the General Fund for support of the Water and Sanitary Sewer Funds.

Expenditures
Comparative Table

	2019 Actual	2020 Forecast	2021 Budget
Salaries and Benefits	16,099,043	16,384,162	17,655,087
Non-Salary Expenses	4,346,628	6,140,882	5,155,501
Capital Expenditures	1,466,033	2,162,203	2,177,192
Less: PSST Salary and Benefits	(1,820,091)	(2,016,772)	(2,922,991)
Total All Costs	20,091,614	22,670,476	22,064,790
Total General Fund	20,091,614	22,670,476	22,064,790
Mayor and Council	196,705	216,988	226,131
Administration	1,285,450	1,422,483	1,613,986
Human Resources	310,315	356,418	368,597
Finance	937,818	845,305	927,530
Police	5,358,213	7,522,073	5,785,434
Fire	4,982,151	7,548,931	5,125,990
Aging Service	365,032	371,541	405,165
Public Works	2,901,418	2,779,840	2,991,271
Planning	795,441	817,893	863,317
Information Services	2,442,152	2,815,688	2,962,097
City Wide	723,046	2,228,235	795,271
	20,297,741	26,925,395	22,064,790

Discussion

The proposed 2021 General Fund Budget is set at \$22,064,790. Like prior year budget submittals, staff was not asked to submit an “optimal budget” (defined as a budget that addresses new program and additional staffing), as we knew that 2021 revenue constraints did not allow for such considerations.

As such the 2021 General Fund Budget should be considered a “maintenance of effort” budget. Services provided in 2020 will be maintained in 2021.

The following prioritizations were made within the 2021 budget:

- As employees are our primary service providers and quality employees equate to quality services, the Management Team was determined to make all efforts to retain existing staff and felt that providing an employee compensation increase in 2021 was a priority.
 - Compensation budget elements
 - o Proposes a 3% salary adjustment
 - o Assumes a 12% mid-year cost increase for health insurance/other benefits. The 2021 Budget does include a slight change in the cost-sharing relationship that was in place in 2020
 - Additional reductions were made within the Non-salary
 - o The Management Team believes these prioritized reductions are manageable in 2021.
- Sustainability discussions with Management, Budget Committee and Council will continue to happen in 2021.

The overall trajectory of the General Fund budget is consistent with the multiple study sessions held with Council. While the numbers may change, the need for the City to have more revenue from growth and/or taxation has not diminished. Nor has the need for us to find collective ways to partner with other agencies in an effort to cost consolidate. In the absence of those items happening, there will be a need in the future to reduce the services and programs that we now offer. This last action would not be desirable for a first-class city such as ours to take.

Fund Balance
Comparative Table

	2019 Actual	2020 Forecast	2021 Budget
Total Current Core Revenue	18,999,998	19,314,501	19,864,478
Transfers In	1,230,420	1,330,420	1,330,420
Total Core Revenue with Transfers In	20,230,418	20,644,921	21,194,898
From One Time	791,562	957,000	873,500
From One Time - CARES ACT COVID 19	—	2,931,395	—
Total Revenue	21,021,980	24,533,316	22,068,398
Salary and Non-Salary Expenditures	18,227,192	18,217,152	19,502,479
Capital Expenditures	2,023,292	2,554,115	2,177,191
CARES Act Expenditures	—	2,931,395	—
Total Expenditures	20,250,484	23,702,662	21,679,670
GF Transfer to PSST		600,000	317,370
Transfers Out	47,750	67,750	67,750
Total Expenditure and Transfers	20,298,234	24,370,412	22,064,790
Total Revenue Less Total Expenditures and Transfers	723,746	162,904	3,608
Total Ending Fund Balance With Loss Control	5,277,425	5,169,889	4,873,497
Fund Balance Percentage With Loss Control	27.12%	26.63%	24.53%

Discussion

Ending fund balance represents a fiscal safeguard in the event of unforeseen expenditures or the permanent loss of revenues. It is a bridge that allows for either the continuation of current services (unforeseen expenditures) or transition to new revenue realities (permanent loss of revenues). To this end, the City Council has approved a fund balance range of 18% to 22% of revenues. The 2021 budget is above that range at a 24.53% level.

PARK OPERATING FUND

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

Comparative Table

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	557,816	655,753	—
Revenues			
Property Tax	750,866	780,762	795,415
Grants	15,226	—	—
Sports Complex / Sports Programs	853,067	539,553	1,321,075
Community Center	1,689,818	1,061,892	1,453,568
Charges for Services	12,115	18,034	17,520
Contributions	1,950	—	—
Lease Proceeds	4,105,000	—	—
Bond Proceeds	101,581	—	—
Miscellaneous/Other	69,597	80,681	5,000
Miscellaneous/Other - Solar Rebate	88,860	—	—
Interest	19,483	12,000	9,000
Transfer from the Cemetery Maintenance Fund	47,750	47,750	47,750
Park Sales Tax Transfer	625,263	1,012,400	1,272,925
Transfer in from the Transportation Sales Tax Fund	11,150	11,490	11,490
Frank Hughes Library Interest	663	500	500
Total Revenues	8,392,389	3,565,062	4,934,243
Total Resources	8,950,205	4,220,815	4,934,243
Expenditures			
Administration			
Employee Compensation	342,121	357,300	344,336
Non-Salary	148,301	127,216	132,307
Transfers	49,000	49,000	49,000
Park Foundation			
Non-Salary	—	—	—
Frank Hughes Library			
Non-Salary	1,716	2,044	2,044
Park Maintenance			
Employee Compensation	524,601	552,392	579,901
Non-Salary	131,416	126,642	139,791
Sports Programs			
Employee Compensation	499,926	526,968	662,665
Non-Salary	4,714,531	783,389	1,033,923
Community Center			
Employee Compensation	1,244,008	1,229,383	1,378,893
Non-Salary	638,832	466,481	611,382
Transfers Out to Park Operations	—	—	—
Total Expenditures	8,294,452	4,220,815	4,934,242
Revenue Over/(Under) Expenditures	97,937	(655,753)	1
Ending Fund Balance	655,753	—	1
Less: Encumbrances/Reservations	—	—	—
Unreserved Ending Fund Balance	655,753	—	1
Fund Balance Percent - % Revenue	7.81%	—%	—%

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 2021 operational budget should be considered a “maintenance of effort” budget. While basic services and staffing levels are being maintained, no service expansions have been funded. Certain Park improvements will continue being made through the approved Use Tax Bond. This 2021 operating budget will truly be a working budget. Because the Park Department budget is heavily reliant on user fees, the expenses fluctuate as program participation revenue goes up or down.

Parks Accounting

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

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

Park Department Priorities

The following summary provides the 2021 mission and goals for the Parks Department:

Mission/Vision

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

Goals/Objectives

- Complete remaining Use Tax Projects
- Review the Capital Improvement Plan midyear
- Update the LPR Strategic Plan
- Finalize the Sports Feasibility Study
- Work to deliver services differently during Covid-19

Financial

The 2021 Parks Fund is balanced. Park revenues are budgeted at 4,934,242 and expenditures are budgeted at \$4,934,242. The 2021 budget continues the recognition of services performed by Parks for the benefit of City cemeteries. The Parks Accounting analysis documents \$47,750 in salary costs expended by Parks for our cemeteries. With this information, Parks will be kept whole in 2021 by the receipt of General Fund resources.

The fund balance requirement for the Parks Department speaks to a percentage range of 10% to 14%, with a goal of 12%. Due to the impacts of COVID-19 on the Parks Department as a whole the 2021 budget is at an undesired level of 0%.

The impact of the COVID-19 pandemic has been a challenging one for the Parks Department. There will continue to be future challenges with COVID-19 as we move into 2021. With social distancing requirements being put into place, following health department orders and recommendations, and the absence of sports utilizing indoor spaces have all taken a toll on the 2021 budget. All of these challenges have been taken into consideration in the development of the 2021 Budget. As it relates to capital

purchases and projects, everything has been put on hold and deferred until a future date. As the City continues to navigate through the COVID-19 pandemic, staff will continue to monitor and review financials on a monthly basis.

PUBLIC SAFETY SALES TAX FUND

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

The initial five-year plan has not kept starting salaries for Liberty's covered public safety personnel at needed market levels.

Comparative Table

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	1,373,348	2,009,307	4,072,696
Revenues			
PSST Sales Tax	2,710,514	2,756,300	2,793,430
Interest	34,502	8,500	—
CARES Act	—	—	—
GF Fund Balance Transfer	—	600,000	125,000
2007 TIF Incremental Revenues	—	—	192,370
Total Revenues	<u>2,745,016</u>	<u>3,364,800</u>	<u>3,110,800</u>
Expenditures			
Police			
Total Police Expenditures	<u>112,221</u>	<u>289,815</u>	<u>341,508</u>
Fire			
Total Fire Expenditures	<u>176,745</u>	<u>194,824</u>	<u>248,384</u>
Total All Expenditures	<u>288,966</u>	<u>484,639</u>	<u>589,892</u>
PSST Base Position Salary Costs			
Total PSST Base Position Salary Costs	1,820,091	2,016,772	2,286,119
CARES Act Expense Credit Impact	—	(1,200,000)	—
PD Market Plan	—	—	300,560
Fire Equivalent	—	—	336,312
Total Expenditures and Transfers	<u>2,109,057</u>	<u>1,301,411</u>	<u>3,512,883</u>
Total Revenue Favorable/(Unfavorable) to Expenditures	<u>635,959</u>	<u>2,063,389</u>	<u>(402,083)</u>
Total Ending Fund Balance	<u><u>2,009,307</u></u>	<u><u>4,072,696</u></u>	<u><u>3,670,613</u></u>

Discussion

Committee Coordination

The 2021 PSST Budget was reviewed by the PSST Oversight Committee. That committee found the budget submittal consistent with voter intent.

CAPITAL IMPROVEMENT PROGRAM (CIP)

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

The City has constructed the CIP to encompass a five-year period. It attempts to reconcile the voter communications made at the time of the November 2008 election, which authorized the extension of the sales tax funding sources, to current economic realities, infrastructure requirements and grant opportunities. Further, the CIP blends a mix of pay-as-you-go projects with long-term bonding. While establishing a five-year spending plan, it also provides for the 2021 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 \$31.69 million and are:

2021 - 2026 CIP Expenditures

- \$12.22M - Street Restoration/General Transportation Improvements/Street Maintenance Supplies
- \$2.81M - Public Works Equipment – Building Maintenance
- \$2.26M - Storm Water Improvements
- \$1.27M – Capital Engineer/Street Maintenance Workers
- \$0.45 – Transportation Enhancement Projects
- \$0.34M - KCATA (\$0.056 annually)

\$2.74M – Transfers Out to General Fund

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

\$0.07M – Transfers Out to Parks – For City Landscaping Funds

\$9.53 M – Debt Service/Loan Costs

TRANSPORTATION SALES TAX FUND

The Transportation Sales Tax Fund is one of the funds comprising the CIP.

This budget segment is funded primarily by a Transportation Sales Tax. In addition to these revenue sources, federal grants will be/may be utilized.

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

The following provides budgetary detail and discussion on the **2021 Transportation Sales Tax Fund**.

Comparative Table

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	904,456	879,791	1,825,227
Revenues			
Transportation Sales Tax	2,709,206	2,756,300	2,793,430
Sales Tax Transfer	(429,873)	(358,090)	(285,060)
Interest	15,627	3,684	—
Miscellaneous Income	19	—	—
Total Revenues	2,294,979	2,401,894	2,508,370
Total Resources	3,199,435	3,281,685	4,333,597
Expenditures			
Pay-As-You Go			
Salary & Benefits	48,735	89,243	102,959
Capital Equipment	22,177	—	—
MoDOT Flintlock Payback	513,588	—	—
Service Fees	213	—	—
Street Maintenance	422,097	1,600	698,900
Street Drainage Repair	—	—	350,000
Pavement Marking Program	—	—	35,000
Sidewalk Replacement Program	—	—	50,000
New Sidewalk Program	—	—	262,000
Traffic Signal Upgrades	—	—	125,000
City Landscaping Funds - Parks (BJ)	15,454	16,315	16,420
Park ROW/Public Parking Mowing Contract (Noll)	6,510	7,500	—
City Transportation Enhancement Funds	31,966	4,627	100,000
City Transportation Enhancement Funds - Signs	3,600	3,600	—
KCATA Bus Service (Funderburk)	49,709	56,794	56,794
Total Capital Outlay	1,065,314	90,436	1,694,114
Transfers Out			
Total Transfers	1,205,595	1,276,779	1,323,680
Total Expenditures and Transfers	2,319,644	1,456,458	3,120,753
Total Revenue Favorable/(unfavorable) to Expenditures	(24,665)	945,436	(612,383)
Total Ending Fund Balance	879,791	1,825,227	1,212,844

Discussion

Committee Coordination

The 2021 Transportation Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found the budget submittal consistent with voter intent.

2021 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 2021, sales tax revenues are budgeted at \$2,508,370.

Total expenditures and transfers out are proposed to be \$3,120,753. Included in this amount are expenses of \$1,520,900 in street maintenance, \$102,959 to be paid towards the salary of two street maintenance workers, \$100,000 for City transportation enhancement funds and KCATA bus service contract support in the amount of \$56,794. Transfers out to other funds amount to \$1,323,680. Of that amount \$430,000 and \$199,820 is transferred to the Economic Development Sales Tax Fund as a resource for that fund debt service payments attached to the South Liberty Parkway – Phase II project and Kansas Street Project. An additional Transfer Out in the amount of \$303,010 provides resources to the General Fund for public works functions paid from the General Fund. \$379,360 represents a transfer to the Debt Service subfund for General Obligation Bond payments. Lastly, \$11,490 is transferred to the Parks Fund to support Parks staffing related to public right-of-way landscaping efforts.

Proposed expenditures are unfavorable when compared to budgeted revenues by 612,383. Even with the unfavorable total revenue to expenditure, this fund will still generate a projected ending fund balance of \$1,212,844. This fund balance must be carried over into 2022 and be utilized for future debt service payments and possible KCATA cost increases.

CAPITAL FUND

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

The following provides budgetary detail and discussion on the **2021 Capital Sales Tax Fund**.

Comparative Table

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	1,440,445	1,387,836	1,394,717
Revenues			
Capital Improvement Sales Tax	2,709,206	2,756,300	2,793,430
TIF Sales Tax Transfers	(423,698)	(358,090)	(285,060)
Federal Grant - MDNR Storm Water	—	151,825	—
Developers Escrow Fund	—	67,250	—
Clay Co Road Fund - Current Formula - City Direct	208,797	169,260	169,260
Clay County - Sales Tax Distribution - City Direct	—	45,563	60,750
Road District - Current Formula	163,000	181,404	181,404
MoDOT Fund Reimbursement	—	—	—
Interest	21,949	20,000	20,000
Miscellaneous Income	1,416	5,060	—
Debt Issuance Revenue	—	398,000	—
Total Revenues	2,680,670	3,436,572	2,939,784
Expenditures			
Pay-As-You-Go			
Salary and Benefits	79,390	87,187	94,556
Asphalt - Street Repairs	86,074	74,218	77,250
Gravel - Street Repairs	18,389	6,509	12,210
Paint - Street Marking	29,138	28,343	27,580
Chemicals - Storm Drainage	10,548	24,504	26,520
Vehicle Maintenance	—	—	—
Legal Fees	656	313	—
Financial Services	—	—	2,930
Radio Maintenance	7,391	3,817	8,700
Minor Equipment	2,107	—	—
Public Works Capital Equipment	275,645	333,950	228,500
City Hall Generator	—	—	50,000
Liability Insurance	3,869	6,758	7,450
Public Works Capital Equipment - Lease Interest - Radios	1,088	442	680
Public Works Capital Equipment - Lease Principal - Radios	6,819	—	7,260
Street Restoration - Base	721,591	476,599	981,400
Debt Service Fees	396	530	—
Misc Fees	1,375	—	—
Maintenance Projects-General Transportation Improvements	43,946	17,277	50,000
Street Restoration CO Road District Funds	—	230	—
Construction Cost	—	397,192	—
City Hall Exterior Masonry and Sealant Repairs - Cash	—	—	46,000
Payment	—	—	45,110
NPDES Expense	8,378	7,050	17,390
Capital Stormwater Improvement Program	137,291	151,482	529,494
Storm water Improvements	359,661	784,310	—
Transfer in to the General Fund	253,010	303,020	303,010
Total Pay-As-You-Go	2,046,762	2,703,731	2,516,040
Transfer to Debt Service Reserve	686,517	725,960	723,140
Total Expenditures and Transfers	2,733,279	3,429,691	3,239,180
Revenue Favorable(Unfavorable) To Expense and Transfers	(52,609)	6,881	(299,396)
Ending Fund Balance	1,387,836	1,394,717	1,095,321

Committee Coordination

The 2021 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.

2021 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 2021 resources for the Capital Sales Tax from all sources are budgeted at \$2,939,784. Capital Sales Tax revenues account for \$2,508,370 of the total. Combined County Road Levy and Road District revenues are anticipated to be \$411,414.

Total proposed expenditures and transfers from all sources for 2021 are expected to be \$3,239,180. Of that amount, Pay-As-You Go expenditures, inclusive of street maintenance expenditures, amount to \$2,516,040. Debt Service amounts are budgeted at \$723,140.

Income unfavorable to expenditures will show a combined deficit of (\$299,396). End of the year fund balance is projected to be \$1,095,321. City fund balance policy requires the reservation of \$1.0M in available CIP funds for emergencies. Those reservations are found within the Capital Sales Tax fund balance.

FIRE SALES TAX FUND

Authorized under RSMo 321.242 and approved at ¼-cent, the Fire Sales Tax is a supplementary source of funding for fire operations within the City of Liberty, but is the primary source of Fire capital funding.

The following provides budgetary detail and discussion on the 2021 Fire Sales Tax Fund.

Comparative Table

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	1,481,862	1,443,185	1,376,562
Revenues			
Fire Sales Tax	1,354,603	1,378,150	1,396,720
Sales Tax Transfers	(211,849)	(179,040)	(142,540)
Interest	36,477	100	100
Sale of Public Property	—	5,000	5,000
GEMT	251,338	250,000	250,000
Miscellaneous Revenue (Hosp. Contract - GEMT)	49,817	49,817	49,817
Lease Proceeds	—	—	—
Total Revenues	1,480,386	1,504,027	1,559,097
Expenditures			
Salary and Benefits	—	52,882	137,991
Financial Fees (GEMT)	—	80,149	80,149
Building Maintenance	—	6,000	6,000
Minor Equipment	34,111	15,000	15,000
Cost of Issuance 2014 Lease	—	—	—
Lease Principal 2014 Pumpers	218,000	222,000	227,000
Lease Interest 2014 Pumpers	22,793	18,420	13,949
2017 Ambulance Purchase	—	—	—
Debt Service Fees	172	—	—
Vehicles - Other	4,983	74,133	78,133
Capital Equipment	—	60,000	125,000
COMPUTER EQUIPMENT	—	—	65,000
Construction	237,095	40,000	100,000
Construction Lease Principal 2014	—	70,000	71,000
Construction Lease Interest 2014	—	5,789	4,382
Transfer to Debt Service	686,909	611,277	614,944
General Fund Transfer	315,000	315,000	315,000
Total Expenditures	1,519,063	1,570,650	1,853,548
Total Revenue Over(Under) Expenditures	(38,677)	(66,623)	(294,451)
Projected Ending Fund Balance	1,443,185	1,376,562	1,082,111

Discussion

Committee Coordination

The 2021 Fire Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent.

2021 - 2026 CIP Expenditures

\$9.54M - Total Expenses

\$0.30M – 2012 Aerial Truck purchase debt service – 2022 Payoff

\$0.95M – 2014 Fire Station construction projects/2014 Pumper purchase debt service –

2023 Payoff

\$1.95M- 2017 Fire Station construction projects debt service – 2027 Payoff

\$1.50M - Transfer to the General Fund - continuation of salary support

\$0.90M – 2019 Salary and Benefits (2019 New Position from GEMT funds)

\$1.40M – Equipment and vehicles – Pay-as-You-Go

\$0.59M – Building construction and maintenance

\$0.97M – Future ambulance debt service

\$0.59M – Future pumper debt service

\$0.50M – GEMT payment

Financial

The 2021 budget represents the continuation of the process where the majority of sales tax revenues are retained in the Fire Sales Tax Fund. Prior to 2011, the majority of revenue generated by the ¼-cent Fire Sales Tax was transferred to the General Fund to support expanded fire staffing levels found in that fund. This left little within the Fire Sales Tax Fund to secure capital equipment and fund the maintenance of fire stations. This action is consistent with voter communications held in 2008.

The 2021 Fire Sales Tax revenue budget is budgeted at \$1,559,097 and is comprised of \$1,254,180 in sales tax revenues, \$5,000 from the sale of retired equipment and \$299,817 from Liberty Hospital Contract and GEMT (Ground Emergency Medical Transport) Program. 2021 represent the third year of participation in the GEMT program. The Ground Emergency Medical Program is a voluntary program that allows for the reimbursement of uncompensated costs to eligible GEMT providers who provide qualifying emergency ambulance services to Department of Social Services, MO HealthNet participants. With the revenue that is generated from the GEMT program, the Fire Sales Tax is able to create a new position that will be knowledgeable with the GEMT program.

Budgeted expenditures and transfers total \$1,853,548. They are comprised of \$137,991 in Salary and Benefits for the new position; \$931,301 in debt service payments, a \$315,000 transfer into the General Fund to support fire staffing, and \$469,282 for the acquisition of other capital equipment, building maintenance and fees for the GEMT program .

Comparing revenues to expenditures, you will find a unfavorable deficit balance of (\$294,451). The 2021 anticipated fund balance is \$1,082,111. That amount will be carried over for future year usage.

PARK SALES TAX FUND

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

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

The following provides budgetary detail and discussion on the 2021 Parks Sales Tax Fund Pay-As-You Go sub-fund.

Comparative Tables

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	488,670	746,385	571,087
Revenues			
Sales Tax	1,354,602	1,378,150	1,396,720
Sales Tax Transfers	(211,849)	(179,040)	(142,540)
Interest	20,187	—	—
Parks LWCF Grant - DNR	—	—	—
Sale of Public Property	—	—	—
MO Dept of Conservation Grant	3,383	—	—
Misc	13	—	—
Total Revenues	<u>1,166,336</u>	<u>1,199,110</u>	<u>1,254,180</u>
Pay Go Expenditures			
Park Fund Transfer - Parks	210,857	—	91,981
Park Fund Transfer - Community Center	165,697	487,111	670,569
Park Fund Transfer -Sports Complex	248,709	525,289	510,375
2015 Special Obligation Bond Principal	90,000	105,000	90,000
2015 Special Obligation Bond Interest	28,844	42,450	25,244
2018 Special Obligation Bond Principal	5,000	—	19,260
2018 Special Obligation Bond Interest	14,621	—	16,964
Bond Cost of Issuance	—	1,210	—
Debt Service Fees	106	—	—
City Park Improvements	—	—	—
CC Lease Interest	—	—	—
CC Lease Principal	—	—	—
Trail System Maintenance	45,885	—	—
Project: Community Center Parking Lot	—	131,057	—
Project: LCC Rock Wall	—	11,432	—
Project: Park Capital Projects	—	—	—
Project: Technology Upgrade/Virtual Learning	—	—	—
Building Improvements	—	—	—
Vehicles	84,547	35,679	—
Reforestation Planting Project	—	—	—
Sportsfield Equipment (61)	14,355	35,180	—
Minor Equipment	—	—	—
Capital Equipment - LCC personal lift	—	—	—
Total Expenditures	<u>908,621</u>	<u>1,374,408</u>	<u>1,424,393</u>
Total Revenue Over(Under) Expenditures	<u>257,715</u>	<u>(175,298)</u>	<u>(170,213)</u>
Total Ending Fund Balance	<u>746,385</u>	<u>571,087</u>	<u>400,874</u>

Park Special Obligation Bond Subfund	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	395,633	123,635	—
Revenues			
Bond Proceeds	—	—	—
Transfer In from Capital Bonds	—	82,117	—
Interest	—	—	—
Total	—	82,117	—
Expenditures			
Bond Projects			—
Park Maintenance Facility	—	103,005	—
SO Project: Sprayground Replacement	6,750	—	—
SO Project: Sports Complex Field Improvement	72,629	71,797	—
SO Project: Playground addition	192,619	30,950	—
Total	271,998	205,752	—
Bond Cost of Issuance	—	—	—
Total Costs	271,998	205,752	—
Proceeds Favorable/(Unfavorable) to Expenses	(271,998)	(123,635)	—
Ending Fund Balance	123,635	—	—

Discussion

Committee Coordination

The 2021 Parks Sales Tax Budget was reviewed by the Citizens Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent. This budget was also reviewed and recommended by the Liberty Park Board.

2020 - 2025 CIP Expenditures

\$6.68M - Total Expense

- \$3.92M - Transfer to Park Fund - continuation of op support
- \$1.43M - Park Capital Projects
- \$0.83M - Special Obligation Bond Debt Service (includes 2018 SOB)
- \$0.11M - Trail System Maintenance
- \$0.15M - Technology Upgrades
- \$0.10M - Vehicles
- \$0.08M - Sports Field Equipment
- \$0.06M - Capital Equipment

Financial

The 2021 Parks Sales Tax Revenue budget is established at \$1,254,180, of which all is anticipated to come from sales tax revenues.

2021 budgeted expenditures and transfers total \$1,424,393. Funds in the amount of \$1,272,925 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 \$115,244 and 2018 Special Obligation Bond debt service payments in the amount of \$36,224. Due to the COVID pandemic, the transfer to the Parks Fund increased in 2020 and 2021. In 2019, the transfer amount was \$625,263.

Projected income is unfavorable to expenditures in the amount of \$170,213. Year-end fund balance is projected to be \$400,875.

Committee Coordination

The 2021 Parks Sales Tax Bond Fund budget was reviewed by the Citizens Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent. This budget was also reviewed and recommended by the Liberty Park Board.

ECONOMIC DEVELOPMENT SALES TAX FUND

Authorized under RSMo 67.1305 and approved by Liberty voters on November 4, 2014 at 3/8¢ for a term of April 1, 2015 to March 31, 2035, the revenues from the Economic Development Sales Tax will primarily be used to complete the construction of South Liberty Parkway - Phase II, Water services for South Liberty Parkway - Phase I and provide funding for infrastructure improvements to Liberty’s Historic Downtown. This funding source will also be used to support both internal and external costs associated with economic development. In 2019, the I35-Kansas Street - M291 corridor improvement project was added.

The following provides budgetary detail and discussion on the 2021 Economic Development Sales Tax Budget.

Discussion

Committee Coordination

The 2021 Economic Sales Tax Budget was reviewed by the Liberty Economic Development Sales Tax Board. That board found said submittal consistent with voter intent.

Comparative Tables

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	1,851,861	2,119,826	2,100,154
REVENUES			
Sales Taxes	2,053,450	2,067,230	2,095,070
Interest Earnings Other	13,728	—	—
Misc Income	15	—	—
Transfer In From The Transportation Sales Tax Fund - Kansas	191,550	199,820	199,820
Transfer In From The Transportation Sales Tax Fund - SLP	430,000	430,000	430,000
Total Revenues	2,688,743	2,697,050	2,724,890
EXPENDITURES			
Liberty Economic Development Corporation	68,217	68,863	68,485
Eco/Devo Administrative Expenses	190,343	267,999	243,411
Other Eco/Dev Expenses	2,513	84,562	82,660
Total Economic Development Support Expenditures	261,073	421,424	394,556
Transfer Out to GO Debt Service	876,538	873,288	877,088
Transfer Out to SO Debt Service	1,283,167	1,422,010	1,418,289
Total Transfer Out to Debt Service	2,159,705	2,295,298	2,295,377
Total Expenses and Transfers	2,420,778	2,716,722	2,689,933
Revenues Favorable/(Unfavorable) to Expenditures	267,965	(19,672)	34,957
Ending Fund Balance	2,119,826	2,100,154	2,135,111

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	(578,431)	(536,804)	50,125
REVENUES			
Raising Cane's sidewalk fee	23,888	—	—
Transfer in from the Wastewater Capital for SLP	—	—	—
Transfer in from Utilities	—	—	—
Miscellaneous Income	1,500,000	—	90,000
Special Obligation Bonds - Kansas Street	—	—	—
Special Obligation Bonds - Contingency Borrowing	—	405,755	—
Special Obligation Bonds - Contingency Borrowing - Premium	—	17,462	—
Interest Earning Due to Bond Proceeds - SLP	1,470	—	—
Total Bond Proceeds	1,525,358	423,217	90,000
EXPENDITURES			
South Liberty Parkway	139,102	119,384	—
Downtown Rehabilitation	3,664	84,176	—
I35 Bridge/M152 Bridge Project - City Match	—	—	—
Kansas Street - M291 Project	1,340,965	(374,307)	—
Project Contingencies	—	7,035	—
Cost of Issuance	—	—	—
Total Bond Expenditures	1,483,731	(163,712)	—
Ending Fund Balance	(536,804)	50,125	140,125

Financial

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

Sales Tax revenues are anticipated to be \$2,095,070 in 2021. The sales tax revenues will be used to pay bond debt and City economic development expenses. Supplementing sales tax revenues will be a \$629,820 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 2021 is \$ 2,724,890.

Support for both internal (the Economic Development Manager's Office) and external (Liberty Economic Development Corporation) will be paid from this budget source in 2021 and beyond. Total economic development support expenditures are budgeted at \$394,556 in 2021.

The 2021 ending fund balance is projected to be \$2,135,112. This fund balance can be held for future debt service payments or used for additional economic development support.

TRANSIENT GUEST TAX

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

Comparative Table

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	189,838	163,011	277,551
Revenues			
Transient Guest Tax	300,566	230,000	230,000
Misc. Revenue	738	600	600
Interest	3,075	1,020	1,020
Total Revenues	<u>304,379</u>	<u>231,620</u>	<u>231,620</u>
Expenditures			
Contract Services (HDLI)	32,636	25,000	35,000
Total Festival Costs	52,147	2,560	66,000
Total Downtown Summer Concert Series	9,285	—	10,000
Total Hometown Holidays	3,917	2,010	7,000
Total Wayfinding	86,590	20,200	63,000
Total Art Funding	54,678	16,000	60,230
Festivals/Events Promotional	21,786	20,000	23,000
Contingency	5,362	—	—
Total Public Information	62,805	29,310	48,200
Administration of Revenue	2,000	2,000	2,000
Total Expenditures	<u>331,206</u>	<u>117,080</u>	<u>314,430</u>
Revenue Favorable/(Unfavorable) to Expenditures	<u>(26,827)</u>	<u>114,540</u>	<u>(82,810)</u>
Ending Fund Balance	<u>163,011</u>	<u>277,551</u>	<u>194,741</u>

Financial

The Transient Guest Tax did not become effective until April 1, 2015. In 2021, the tax is expected to generate \$231,620 in revenues. Expenditures are anticipated to be \$314,430, reflecting programmed tourism expenditures. The ending fund balance is forecasted to be \$194,741.

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 2021 budget for each of these funds.

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

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

Comparative Tables

Water Fund

	2019 Actual	2020 Forecast	2021 Budget
Revenues			
User Fee Income	5,796,281	5,893,520	5,965,670
Interest Expense	125,711	34,400	34,500
Sales of Public Property	—	—	—
Other Income	289,758	2,938	2,250
Capital Contributions - Non Cash	—	—	—
Total	6,211,750	5,930,858	6,002,420
Total Expense	6,902,090	7,226,519	7,957,678
Less: Interest Expense	73,744	89,230	135,952
Less: Depreciation/Amortization	1,447,229	1,500,000	1,500,000
Less: Capital	1,071,000	1,082,000	1,485,000
Operating Expense	4,310,117	4,555,289	4,836,726
Operating Income	1,901,633	1,375,569	1,165,694
Operating Income For Ratio Calculation	1,901,633	1,375,569	1,165,694
Interest	73,744	89,230	135,952
Bond Principal	521,209	588,681	605,650
Total Debt	594,953	677,911	741,602
	320 %	203 %	157 %

Water Fund Capital

	2019 Actual	2020 Forecast	2021 Budget
Beginning Cash Balance	869,542	1,013,515	(418,745)
Revenues			
Transfers In from Water Operating	827,000	827,000	1,230,000
Interest	24,548	4,500	4,500
AMI Project Bonds	—	—	—
Sales of Public Property	—	—	—
Bond Proceeds	—	—	808,000
Infrastructure Maint Fee	244,000	255,000	255,000
Total Revenues	1,095,548	1,086,500	2,297,500
Capital Outlay Expenses			
Engineering Design	38,769	24,000	85,000
Construction Contract	29,753	55,535	452,250
Kansas Street Water Line Costs	48,634	—	—
Kansas Street/M291 Project	—	374,307	—
AMI Meter Project	603,398	985,000	—
Mill St 12"	67,346	—	—
Nashua Rd Value Replacement	—	—	—
Arthur Street Water Main	26,768	—	—
Wilshire Water Connection	—	—	—
Meadow & Lake Water	10,208	—	—
Raw Water Transmission	—	—	—
Vehicles	76,085	31,480	—
Capital Equipment	—	77,000	100,000
Building Improvements	14,752	—	—
Building Improvements	—	—	—
Capital Equipment	1,200	12,649	—
Engineering Design	34,662	152,939	180,000
Computer Equipment	—	—	—
Computer Software	—	—	50,000
Construction Contract	—	619,000	755,555
Total Expenses	951,575	2,331,910	1,622,805
Infrastructure Maintenance Fee Projects			
Lime Silo Equipment	—	186,850	255,000
Total All Capital Expenses	951,575	2,518,760	1,877,805
Capital Fund Income/(Loss)	143,973	(1,432,260)	419,695
Ending Cash Balance	1,013,515	(418,745)	950

Wastewater Fund

	2019 Actual	2020 Forecast	2021 Budget
Operating Fund			
User Income	9,497,812	9,679,786	10,663,910
Interest Earnings	292,892	142,199	130,760
Interest Earning-Capital Fund	77,166	—	—
Other Income	32,683	450,059	—
Contributed Capital - Non Cash	3,744	—	—
Operating Income	<u>9,904,297</u>	<u>10,272,044</u>	<u>10,794,670</u>
Total Expense	8,682,948	8,938,720	9,490,998
Less: Interest Expense	1,431,504	1,179,362	1,167,224
Less: Depreciation/Amortization	2,448,727	2,500,000	2,500,000
Less: Loss on Sales	—	—	—
Less: Capital	1,088,000	1,000,000	1,210,000
Operating Expense	<u>3,714,717</u>	<u>4,259,358</u>	<u>4,613,774</u>
Operating Income	<u>6,189,580</u>	<u>6,012,686</u>	<u>6,180,896</u>
Operating Income for Ratio Calculation	<u>6,185,836</u>	<u>6,012,686</u>	<u>6,180,896</u>
All Interest	1,431,504	1,179,362	1,167,224
Prior Year Interest Adjust to Retained Earnings	—	—	—
All Principal	2,245,036	2,731,480	3,205,000
Total Debt	<u>3,676,540</u>	<u>3,910,842</u>	<u>4,372,224</u>
Bond Ratio	<u>168 %</u>	<u>154 %</u>	<u>141 %</u>

Wastewater Fund Capital

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	2,945,065	2,404,710	572,339
Revenues			
Bond Revenues	—	—	—
Transfers In	1,088,000	1,000,000	1,210,000
Interest	77,166	—	—
Total Revenues	<u>1,165,166</u>	<u>1,000,000</u>	<u>1,210,000</u>
Capital Outlay Expenses			
AMI Meter Project	993,859	1,590,000	—
Plant Capital Equipment Replacement	210,000	210,000	210,000
Pymt to Eco/Devo Sales Tax Budget for Utility Costs of SLP2	—	—	—
Vehicles	32,685	—	—
Capital Equipment	9,455	300,571	5,000
Building Improvements	16,191	—	—
Computer Software	—	24,800	50,000
Engineering Design	74,155	27,000	80,000
Construction Contract	198,273	225,000	600,000
Sewer Repair Liberty Drive	801	40,000	—
Sewer Extension - Terrace Ave	—	—	—
Powell Street Project	1,528	—	—
Wilshire BLVD Sewer Repair	—	—	—
Sanitary Sewer Crossing	—	—	—
Capital Equipment	168,158	415,000	95,000
Construction Contract	—	—	425,000
Treatment Facility - Consulting	416	—	—
Total Capital Expenses	<u>1,705,521</u>	<u>2,832,371</u>	<u>1,465,000</u>
Ending Fund Balance	<u>2,404,710</u>	<u>572,339</u>	<u>317,339</u>

Solid Waste Fund

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	96,014	116,076	101,785
Revenues			
Refuse Collection Fees	1,773,055	1,843,350	1,872,653
Recycling Rebate	1,037	91	—
Interest Earnings	3,070	3,000	3,000
Misc Income	2	—	—
Misc Services	2,271	—	—
Total Revenues	1,779,435	1,846,441	1,875,653
Expenditures			
Regular Salaries	23,793	21,091	26,198
Overtime	—	75	—
Health Savings Account	216	222	388
Pension Expenses	189	2,500	2,500
Opt Out Ins	1,220	429	399
FICA	1,863	1,653	2,064
Lagers	2,652	2,122	2,833
Worker's Comp	94	124	97
Health Insurance	2,068	5,137	5,830
Life Insurance	7	7	8
Dental Insurance	230	266	300
Vision Insurance-VSP	59	52	57
Disability Ins	19	15	17
Outside Printing	178	200	200
Misc Fees	299	—	—
Mobile Phones	—	500	500
Software Maintenance	—	660	660
Financial Services	26,174	26,000	26,000
Sanitation Collection Fees	1,625,022	1,739,296	1,766,356
Hazardous Waste Program	35,190	37,000	37,000
Miscellaneous Fees	16,727	15,000	16,000
Street Maintenance	20,000	—	—
Casualty Insurance	885	1,183	1,300
Uncollectible Accounts	218	2,600	2,600
Deposit Interest Expense	2,225	—	—
Postage	45	4,600	4,600
Total Expenditures	\$ 1,759,373	\$ 1,860,732	\$ 1,895,907
Income	20,062	(14,291)	(20,254)
Ending Fund Balance	\$ 116,076	\$ 101,785	\$ 81,531

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

2021 User Rate Recommendations

Based on the above list of action items and the 2021 financial requirements, the Budget Committee recommended to the City Council the following rate adjustments to be effective in April of 2021:

Bottom-line Impact – a 2.85% increase costing \$3.24 per month for the average utility customer

Individual average customer elements

- Water – 3.00% increase, representing an additional \$0.74 per month
- Wastewater – 4.5% increase, representing an additional \$2.05 per month
- Solid Waste – 3.4% increase, representing an additional of \$0.45 per month

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

The segment attached to wastewater increases that are recommended for April of 2021 are lower than the Sewer Treatment Plant rates that were discussed with the community at the time of the Sewer Bond election.

The recommended 2021 user rate structure effective April 2021 will be as follows:

	Base for 2020	2021 Recommended Increase
Water		
Monthly Customer Charge	6.80	7.00
Volume Charges		
Minimum - under 1001 gals	3.26	3.36
First 1,001 to 2,000 gals	7.00	7.21
Next 18,000 gals	5.75	5.92
Next 80,000 gals	5.20	5.36
Over 100,000 gals	4.07	4.19
Wastewater		
Monthly Customer Charge	8.32	8.69
Volume Charges		
First 1,000 gals	7.08	7.40
Over 1,000 gals	15.40	16.09
Solid Waste		
Per Household	17.70	18.30
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 2021 budget.

Vicki McClure
Assistant Finance Director

Dan Estes
Assistant City Administrator/Finance Director

Curt Wenson
City Administrator

Attachments

Other Funds

TIF Funds

Special Revenue Funds:

TIF Funds

Cable Reserve Fund

Frank Hughes Memorial Trust

Cemetery Maintenance Fund

Mt. Memorial Trust Fund

Fairview Memorial Trust Fund

Police Training Fund

Police Inmate Security Fund

Loss Control Fund

City of Liberty, Missouri
 Combined TIF Projects - Bonds
 Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 4,292,710	\$ 4,930,463	\$ 4,374,291
Revenues			
Real Estate Tax-City PILOTS	\$ 88,255	\$ 65,986	\$ 65,468
City Sales Tax	875,433	493,823	551,393
Delinquent Charges	202	—	—
TIF Tax - County PILOTS	681,352	545,095	547,496
TIF Sales Tax - County	384,221	172,837	192,987
CID Sales Tax	1,616,367	437,940	484,000
Interest Earnings	67,750	40,450	30,000
Zoological Sales Tax	43,307	25,139	28,009
Miscellaneous Income	15,705	15,000	15,000
Bond Proceeds	—	—	—
Total Revenues	<u>\$ 3,772,592</u>	<u>\$ 1,796,270</u>	<u>\$ 1,914,353</u>
Expenditures			
Legal Fees	—	\$ —	—
Reimbursable Fees	103,176	—	1,800
Developer Reimbursement	—	317,024	—
Bond Principal (1)	1,515,000	1,573,000	800,000
Bond Interest	494,514	433,067	388,974
Miscellaneous	1,009,863	15,032	9,807
Administrative Fee	7,726	4,424	4,606
Debt Service Fee	4,560	9,896	4,000
Cost of Issuance	—	—	—
Total Expenditures	<u>\$ 3,134,839</u>	<u>\$ 2,352,443</u>	<u>\$ 1,209,187</u>
Revenue Over(Under) Expense	<u>\$ 637,753</u>	<u>\$ (556,173)</u>	<u>\$ 705,166</u>
Restricted Cash - Bond Pymt			
Restricted Cash - Bond Pymt	\$ 187,737	\$ 163,000	\$ 163,000
Restricted Cash - Redemption	8,628	4,686	4,686
Restricted Cash - PILOTS	125	—	—
Restricted Cash - EATS	590,486	199,000	199,000
Restricted DSR - Bond Proceeds	917,309	916,300	916,300
Restricted DSR - Bus Inter	990,399	544,300	544,300
Restricted Cash - TIF	1,039	1,016	1,016
Restricted Cash - TIF Surplus	506,902	900,000	1,200,000
Restricted Cash - CID	41,479	40,000	40,000
Restricted Cash - CID Surplus	285,231	400,000	500,000
Restricted Cash - Surplus	208,531	199,722	199,722
Restricted Cash - Cost of Issuance	—	—	—
Restricted Fund For Debt Service Held by City	1,192,597	1,006,267	1,311,432
Ending Fund Balance	<u><u>\$ 4,930,463</u></u>	<u><u>\$ 4,374,291</u></u>	<u><u>\$ 5,079,456</u></u>

City of Liberty, Missouri
Pay as You Go TIF
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 540,192	\$ 491,230	\$ 491,230
Revenues			
Real Estate Tax	\$ 85,936	\$ 117,657	\$ 102,217
TIF Sales Tax - City	692,634	674,811	721,681
TIF Tax - County/School/Hosp	413,347	971,830	854,825
TIF Sales Tax - County	468,417	236,194	252,604
CID Sales Tax	524,003	766,360	784,940
Zoological Sales Tax	48,652	52,370	54,710
Total Revenues	\$ 2,232,989	\$ 2,819,222	\$ 2,770,977
Total Resources	\$ 2,773,181	\$ 3,310,452	\$ 3,262,207
Expenditures			
Administrative Fees	8,757	9,280	9,461
TIF Reimbursable Fees	—	—	—
Miscellaneous Fees	7,470	6,408	15,312
Developer Reimbursements	2,265,724	2,803,534	2,746,205
Total Expenditures	\$ 2,281,951	\$ 2,819,222	\$ 2,770,978
Revenue Over(Under) Expense	\$ (48,962)	\$ —	\$ (1)
Ending Fund Balance	\$ 491,230	\$ 491,230	\$ 491,229

City of Liberty, Missouri
Liberty Commons TIF Project
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 3,880,361	\$ 4,806,427	\$ 5,659,206
Revenues			
Real Estate Tax	114,984	\$ 120,323	\$ 124,099
Delinquent Taxes	15,981	—	—
Hotel Rebate	24,922	31,680	28,330
TIF Sales Tax - City	556,599	493,200	640,090
Real Estate Tax - County/School/Hosp	887,702	993,553	1,037,818
TIF Sales Tax - County	277,114	172,620	224,020
CID Sales Tax	690,964	914,646	1,047,332
Zoological Sales Tax	29,581	24,600	32,000
TDD Sales Tax	338,974	302,740	401,980
Interest Earnings-Reserve	64,875	22,000	20,000
Contributions-Developers	—	—	—
Transfers In - Special Allocation Funds	1,391,420	—	—
Bond Proceeds	—	—	—
Total Revenues	\$ 4,393,116	\$ 3,075,362	\$ 3,555,669
Total Resources	\$ 8,273,477	\$ 7,881,789	\$ 9,214,875
Expenditures			
Project Legal Fees	138	—	—
Administrative Fees	2,428	2,303	2,303
TIF Reimbursable Fees	—	—	—
Miscellaneous Fees	16,299	25,561	25,565
Developer Reimbursements	—	—	—
Bond Principal - A Bond	340,000	415,000	455,000
Bond Interest - A Bond(1)	1,795,356	1,776,009	1,753,716
Debt Service Fees	3,710	3,710	3,710
Transfers Out - Special Allocation Funds	\$ 1,309,119	\$ —	\$ —
Total Expenditures	\$ 3,467,050	\$ 2,222,583	\$ 2,240,294
Revenue Over(Under) Expense	\$ 926,066	\$ 852,779	\$ 1,315,375
Restricted Cash - Project Fund	5	5	5
Restricted Cash - Escrowed	—	—	—
Restricted Cash - Hotel Tax	9,046	9,000	—
Restricted Cash - Bond Pymt	1,666	1,050	894,000
Restricted Cash - Pilots	101,719	—	—
Restricted Cash - EATS	232,133	—	—
Restricted DSR - Bond Proceeds	2,693,374	2,693,374	2,688,300
Restricted DSR - Bus Inter	812,948	1,200,000	1,200,000
Restricted Cash - Cap Int	—	—	—
Restricted Cash - CID Revenues	37,719	—	—
Restricted Cash - Special Assessment CID	33,194	—	—
Restricted Cash - TDD Revenues	28,108	—	—
Restricted Cash - Project Fund	7	7	7
Restricted Fund For Debt Service Held by City	\$ 856,508	\$ 1,755,769	\$ 888,128
Net Ending Fund Balance	\$ 4,806,427	\$ 5,659,206	\$ 6,974,581

City of Liberty, Missouri
Cable Reserve Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 33,042	\$ 5,081	\$ 5,117
Revenues			
Interest Earnings	\$ 404	\$ 36	\$ 30
Total Revenues	\$ 404	\$ 36	\$ 30
Total Resources	\$ 33,446	\$ 5,117	\$ 5,147
Expenditures			
Miscellaneous Fees	\$ —	\$ —	\$ —
Software Maintenance	—	—	—
Capital Equipment	20,496	—	—
Minor Equipment	7,869	—	5,146
Total Expenditures	\$ 28,365	\$ —	\$ 5,146
Revenue Over(Under) Expenditures	\$ (27,961)	\$ 36	\$ (5,116)
Ending Fund Balance	\$ 5,081	\$ 5,117	\$ 1

City of Liberty, Missouri
Frank Hughes Memorial Library Trust Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 30,000	\$ 30,000	\$ 30,000
Revenues			
Interest Earnings	\$ 708	\$ 200	\$ 144
Total Revenues	\$ 708	\$ 200	\$ 144
Total Resources	\$ 30,708	\$ 30,200	\$ 30,144
Expenditures			
Interfund Transfer-Parks	\$ 708	\$ 200	\$ 144
Total Expenditures	\$ 708	\$ 200	\$ 144
Total Revenue Over(Under) Expenditures	—	—	—
Ending Fund Balance	\$ 30,000	\$ 30,000	\$ 30,000

City of Liberty, Missouri
Cemetery Maintenance Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 12,015	\$ 13,945	\$ 24,755
REVENUE			
Charges for Services-Burial Permits	\$ 28,974	\$ 32,000	\$ 25,349
Charges for Services-Engraving Services	640	640	704
Interest Earnings	345	167	306
Misc-Contributions for Maintenance	—	—	100
Sale of Lots	18,225	12,960	12,540
Misc-Sale of Columbarium Niche	1,800	1,800	1,700
Miscellaneous Income	\$ 479	\$ —	\$ 100
TOTAL REVENUES	\$ 50,463	\$ 47,567	\$ 40,799
TRANSFERS IN			
Misc-Contributions from Trust Funds	\$ 9,759	\$ 2,720	\$ 2,120
Transfers In from General Fund	47,750	67,750	67,750
TOTAL REVENUES AND TRANSFERS IN	\$ 107,972	\$ 118,037	\$ 110,669
Total Resources	\$ 119,987	\$ 131,982	\$ 135,424
EXPENDITURES			
Supplies-Cemetery Committee	\$ —	\$ 280	\$ 300
Supplies-VFW	603	135	200
Supplies-Misc Supplies	75	75	50
Engraving Fees	150	—	—
Fees-Contract Labor-Open/Close	12,750	10,000	10,000
Fees-Miscellaneous Fees	—	5,250	5,250
Utilities-Electric	172	—	—
Maintenance-Grounds/Landscaping	1,305	1,000	1,000
Maintenance-Mowing Contract	42,820	42,020	45,000
Maintenance-Headstone	417	717	500
Minor Equipment - Trash Receptacles	—	—	—
Capital - Monument Sign	—	—	—
TOTAL EXPENDITURES	\$ 58,292	\$ 59,477	\$ 62,300
TRANSFERS OUT			
Transfers out to Park Fund for Labor	\$ 47,750	\$ 47,750	\$ 47,750
TOTAL TRANSFERS OUT	\$ 47,750	\$ 47,750	\$ 47,750
TOTAL EXPENSE AND TRANSFERS OUT	\$ 106,042	\$ 107,227	\$ 110,050
Revenues Favorable/(Unfavorable) to Expenses and Transfers Out	\$ 1,930	\$ 10,810	\$ 619
Columbarium Reserve	\$ 6,244	\$ 7,594	\$ 8,869
Undesignated Fund Balance	7,702	17,162	16,506
ENDING FUND BALANCE	\$ 13,945	\$ 24,755	\$ 25,374

City of Liberty, Missouri
Mt. Memorial Cemetery Trust Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	33,755	33,755	33,755
Revenues			
Interest Earnings	796	220	120
Total Revenues	796	220	120
Total Resources	34,551	33,975	33,875
Expenditures			
Interfund Transfer-Cemetery Maintenance	796	220	120
Total Expenditures	796	220	120
Total Revenue Over(Under) Expenditures	—	—	—
Ending Fund Balance	33,755	33,755	33,755

City of Liberty, Missouri
Fairview Cemetery Trust Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	380,319	386,394	390,694
Revenues			
Interest Earnings	8,963	2,500	2,000
Sale of Lots	6,075	4,300	4,500
Total Revenues	15,038	6,800	6,500
Total Resources	395,357	393,194	397,194
Expenditures			
Interfund Transfer-Cemetery Maintenance	8,963	2,500	2,000
Total Expenditures	8,963	2,500	2,000
Total Revenue Over(Under) Expenditures	6,075	4,300	4,500
Ending Fund Balance	386,394	390,694	395,194

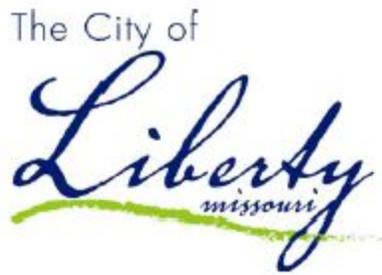
City of Liberty, Missouri
Police Training Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	8,791	11,846	20,639
Revenues			
Interest Earnings	205	130	60
Police Grants	1,243	1,200	1,200
Police Training	5,531	3,700	4,500
Arrest Costs Recoupment	2,624	1,909	1,900
Post Training Funds	2,161	2,203	2,150
Miscellaneous Income	—	—	—
Total Revenues	11,764	9,142	9,810
Total Resources	20,555	20,988	30,449
Expenditures			
Police Training Travel	4,550	—	4,500
Police Registration Fees	4,159	349	5,000
Total Expenditures	8,709	349	9,500
Total Revenue Over(Under) Expenditures	3,055	8,793	310
Ending Fund Balance	11,846	20,639	20,949

City of Liberty, Missouri
Police Inmate Security Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	7,639	10,944	14,462
Revenues			
Interest Earnings	251	118	100
Inmate Maintenance Fee	5,530	3,400	4,500
Miscellaneous Income	—	—	—
Total Revenues	5,781	3,518	4,600
Total Resources	13,420	14,462	19,062
Expenditures			
Biometric Supplies	2,476	—	4,000
Minor Equipment	—	—	1,500
Total Expenditures	2,476	—	5,500
Total Revenue Over(Under) Expenditures	3,305	3,518	(900)
Ending Fund Balance	10,944	14,462	13,562

FISCAL POLICIES



FISCAL POLICIES

The City of Liberty has a responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely and to plan for the funding of services and facilities required by the public. The principles of prudent financial management require that a set of operating, accounting, capital and revenue policies be followed to ensure that this responsibility is met. These are not ordinances but rather internal guidelines that have been established over time. Many of the operating, accounting, revenue, and capital improvement policies are based on the Government Finance Officers Association's (GFOA) recommended best practices in addition to standards established by the Governmental Accounting Standards Board (GASB.)

The fiscal policies of the City of Liberty have specific objectives designed to ensure the continued fiscal health of the City:

- To maintain the policy-making ability of the City Council by ensuring that important fiscal decisions are not driven by emergencies or financial problems
- To allow policy decisions to be made timely by the City Council based on financial reports being delivered to Council on a regular basis
- To provide sound financial principles to guide the Council and management team in making current and long range decisions
- To use sound revenue policies which prevent undue reliance on a single source of revenue and which distributes the cost of municipal services fairly among all programs and users
- To protect and maintain the City's credit rating
- To provide a system of internal controls sufficient to ensure compliance with the budget as adopted by the City Council

Operating Policies

Operating expenditures will not exceed operating revenues

Policy Purpose: To ensure that the City provides services within the limits of revenues and avoids the need to issue debt for operating purposes

Financial reports will be prepared and delivered to Council and management on a regular basis

Policy Purpose To ensure that financial decisions are made in a timely manner and not as a response to an emergency

The City will maintain a competitive pay structure for all employees

Policy Purpose To ensure that the City is able to attract and maintain a qualified work force it is vital that the pay structure of the City is maintained at the market rate

Accounting Policies

The City will use generally accepted accounting principles (GAAP) in all financial systems and transactions. These principles will be monitored and updated as mandated by the Governmental Accounting Standards Board (GASB) which is the legal authority charged with defining GAAP.

Policy Purpose Sound financial management requires adherence to a set of accounting procedures so that Council and citizens may have confidence in the financial reports produced and distributed.

A public accounting firm will perform an independent annual audit. The public accounting firm will present a final report to Council detailing results of operations and will include a management letter detailing any recommended changes.

Policy Purpose It is vital that citizens have confidence in the financial reports distributed by the City. An annual audit ensures that an independent third party has reviewed the detailed records of the City and has concurred that the financial records are true and accurate.

The Finance Department will monitor all financial systems on a monthly basis and will provide mid-year reports to the City Council on the status of the system.

Policy Purpose It is important that the City Council makes long-term financial decisions based on timely information. This policy will avoid making short-term decisions with negative long-term consequences.

The City shall review the operating fund balance on an annual basis. The City desires to maintain as a goal an unassigned General Fund balance between 18 and 22% of projected annual operating revenue, an unassigned Parks Fund balance between 18 and 22% of projected annual operating revenue, and an unassigned Capital Improvement Plan (CIP) Fund balance of \$1,000,000 within the combined Transportation and Capital Sales Tax Funds. Water and Sewer operating reserves shall be maintained at a level equal to 45 days of each fund's annual operating expenses less annual depreciation and capital outlays.

Policy Purpose It is desirable to have cash on hand in order to avoid cash flow interruptions, to be able to take advantage of grant opportunities so to further leverage City resources, to provide the capacity to protect governmental services and to ensure capacity to plan such services in the event of permanent revenue loss.

Enterprise fund fees shall be based on the cost of providing services including operational, debt service and capital structure costs.

Policy Purpose The credit rating of the City is based on the ability to pay for system operations, make debt service payments and provide for maintenance and replacement of system equipment and infrastructure.

Revenue Policies

The City of Liberty Shall Maintain A Diversified Revenue Base

Policy Purpose Reliance on a single revenue source can severely impact City services should the economic forces behind that single revenue source experience a downturn.

One Time Revenues Shall Only Be Used For One Time Projects

Policy Purpose Funding of on-going operations from non-reoccurring revenues adversely impacts future budgets when additional revenues will have to be generated if the programs are to be continued.

All Revenue Forecasts Shall Be Conservative

Policy Purpose City services should not be funded based on overly optimistic revenue projections because service levels would have to be reduced should revenues not meet forecasted projections.

All City Funds Will Be Invested In Accordance With the Written Investment Policy

Policy Purpose The written investment policy is designed to insure the safety of City assets and to insure that investments are made in accordance with City Council policy.

User Fees Shall Be Reviewed Annually

Policy Purpose Sound financial management requires that those who use the service should pay for the costs of specialized services that serve only certain portions of the population. Annual reviews of such fees are necessary to insure that fees charged continue to cover the costs of the service.

Capital Improvement Policies

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

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

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

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

Debt Policy

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

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

Issuance of Refunding debt

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

REVENUE DETAIL

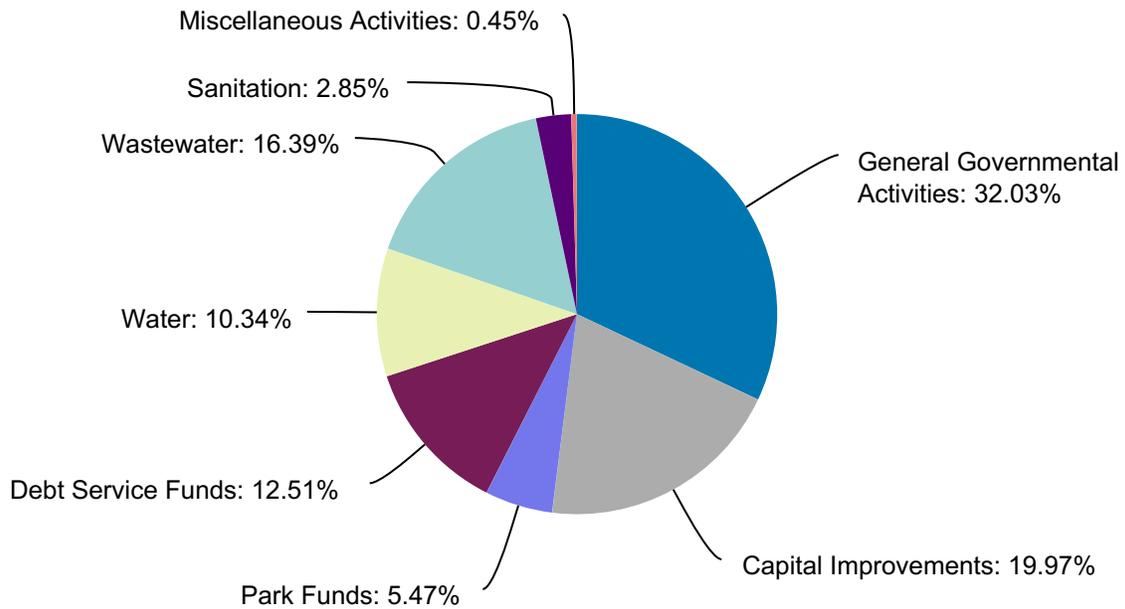
City of Liberty, Missouri
Recap of Revenue
Fiscal Year 2021

Revenue Source	Budget Amount	% of Total
Total Revenue By Fund		
General Fund	\$ 21,096,378	32.03 %
Economic Development Sales Tax Fund	2,095,070	3.18 %
Public Safety Sales Tax Fund	2,793,430	4.24 %
Capital Sales Tax Fund	2,939,784	4.46 %
Transportation Sales Tax Fund	2,508,370	3.81 %
Parks Sales Tax Fund	1,254,180	1.90 %
Fire Sales Tax Fund	1,559,097	2.37 %
Cable Reserve Fund	30	0.00 %
Park Operating Fund	3,601,578	5.47 %
Transient Bed Tax	231,620	0.35 %
Police Training Fund	9,810	0.01 %
Police Inmate Security Fund	4,600	0.01 %
Cemetery Maintenance Fund	40,799	0.06 %
Fairview Cemetery Trust Fund	6,500	0.01 %
Mt. Memorial Cemetery Trust Fund	120	0.00 %
Frank Hughes Memorial Trust Fund	500	0.00 %
Loss Control Fund	—	0.00 %
TIF Debt Service Fund	8,240,999	12.51 %
Water Operating Fund	5,997,920	9.11 %
Water Capital Fund	812,500	1.23 %
Wastewater Operating Fund	10,794,670	16.39 %
Wastewater Capital Fund	—	0.00 %
Wastewater Treatment Facility Fund	—	0.00 %
Sanitation Fund	1,875,653	2.85 %
	<u>\$ 65,863,608</u>	<u>100.0 %</u>

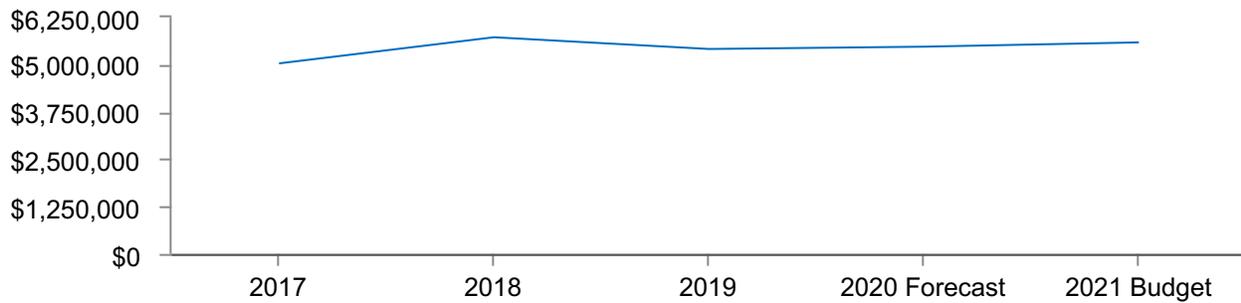
City of Liberty, Missouri
Recap of Revenue
Fiscal Year 2021

Revenue Source	Budget Amount	% of Total
Total Revenue By Activity		
General Governmental Activities	\$ 21,096,378	32.03 %
Capital Improvements	13,149,961	19.97
Park Funds	3,601,578	5.47
Debt Service Funds	8,240,999	12.51
Water	6,810,420	10.34
Wastewater	10,794,670	16.39
Sanitation	1,875,653	2.85
Miscellaneous Activities	293,949	0.45
	\$ 65,863,608	100.0 %

2021 REVENUE BY ACTIVITY



Property Tax



Percentage of 2021 Proposed Property Tax Revenue to Total Revenue **8.48 %**

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:

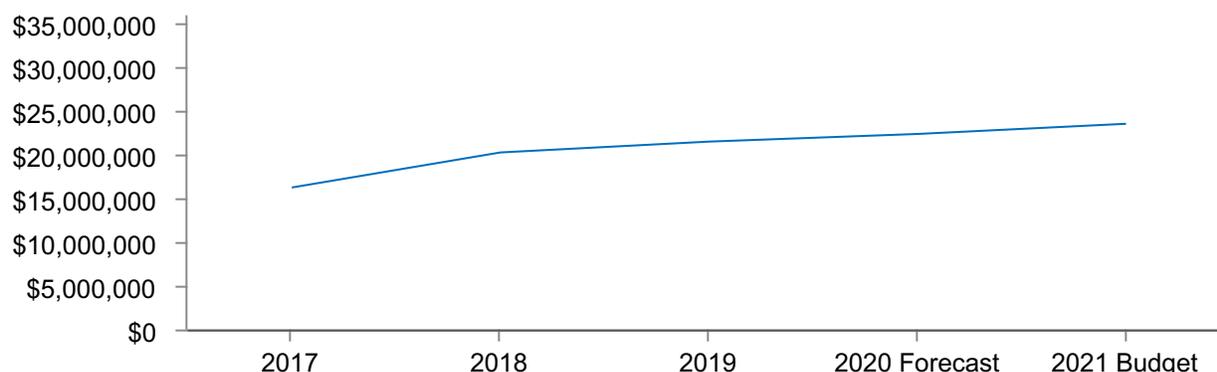
Residential	19%
Personal	33.33%
Commercial/Industrial	32%
Agricultural	12%

Forecast Factors impacting revenue include population, income, and construction activity. Proposed revenue for 2021 is based on the City's current tax levy and 2020 assessed values as reported by the Clay County Assessor's Office

Account # 3001 to 3009

Fund Category	2017	2018	2019	2020 Forecast	2021 Budget
General Fund	\$ 4,148,539	\$ 4,702,543	\$ 4,341,380	\$ 4,379,317	\$ 4,499,854
Park Fund	730,870	828,551	764,771	780,762	795,415
TIF Fund	153,381	191,654	306,772	313,528	291,784
TOTAL	\$ 5,032,789	\$ 5,722,747	\$ 5,412,923	\$ 5,473,607	\$ 5,587,053
Increase (decrease)		13.71%	(5.41)%	1.12%	2.07%

Sales Tax



Percentage of 2021 Proposed Sales Tax Revenue to Total Revenue

35.79 %

Authority	State Statute:	Section 94.500	General, voter approved November 5, 1974
		Section 94.577	Capital Improvements, voter approved April 7, 1998
		Section 644.032	Parks, voter approved August 8, 2000
		Section 321.242	Fire, voter approved August 8, 2000
		Section 94.705	Transportation, voter approved November 6, 2001
		Section 67.1305	Economic Development, voter approved November 4, 2014
		Section 94.902.1	Public Safety Sales Tax, voter approved August 4, 2017

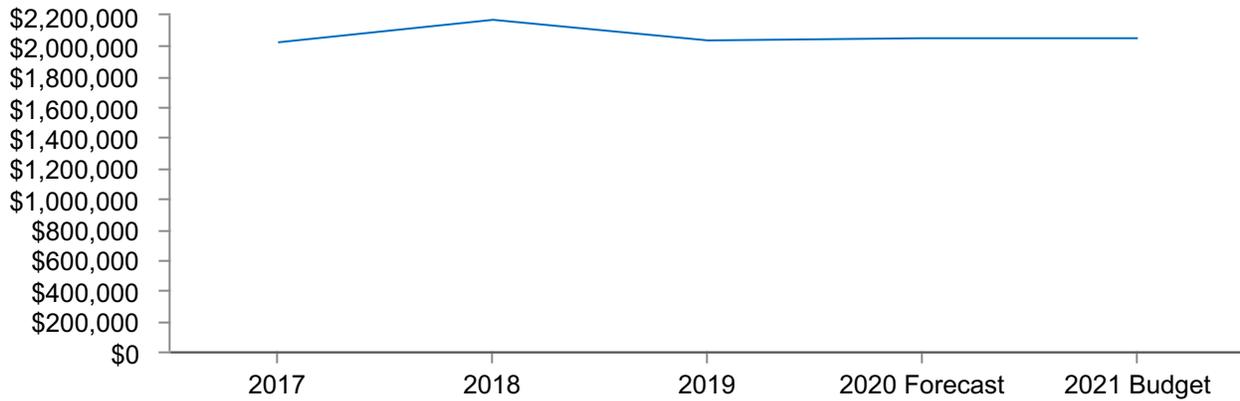
Levy Rate		Rate	Effective Date	Sunset Date
General Sales Tax		1.00%	4/1/1975	None
Capital Sales Tax		0.50%	12/1/2010	12/31/2030
Parks Sales Tax		0.25%	1/1/2001	None
Fire Sales Tax		0.25%	1/1/2001	None
Transportation Sales Tax		0.25%	4/1/2002	12/31/2030
Transportation Sales Tax		0.25%	4/1/2009	12/31/2030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

Forecast Factors impacting revenue include population, income, and construction activity. Proposed revenue for 2021 is based on the City's current tax levy and 2020 assessed values as reported by the Clay County Assessor's Office

Account # 3021 to 3029

Fund Category	2017	2018	2019	2020 Forecast	2021 Budget
General Sales Tax	\$ 4,460,167	\$ 5,748,767	\$ 6,853,401	\$ 7,531,573	\$ 7,958,497
Capital Sales Tax	2,111,997	2,261,208	2,285,507	2,398,210	2,508,370
Parks Sales Tax	2,104,607	2,254,019	2,279,333	2,398,210	2,508,370
Fire Sales Tax	1,055,398	912,079	937,070	993,680	1,064,400
Transportation Sales Tax	2,104,607	2,254,019	2,279,333	2,398,210	2,508,370
Economic Dev Sales Tax	1,870,032	2,014,369	2,053,450	2,067,230	2,095,070
Public Safety Sales Tax	629,439	2,679,068	2,689,517	2,756,300	2,985,800
TIF Debt Service	1,930,090	2,159,938	2,149,587	1,860,023	1,941,493
TOTAL	\$ 16,266,336	\$ 20,283,467	\$ 21,527,199	\$ 22,403,436	\$ 23,570,370
Increase (decrease)		24.70%	6.13%	4.07%	5.21%

Electric Franchise Fees



Percentage of 2021 Proposed Electric Franchise Fee Revenue to Total Revenue **3.11 %**

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.

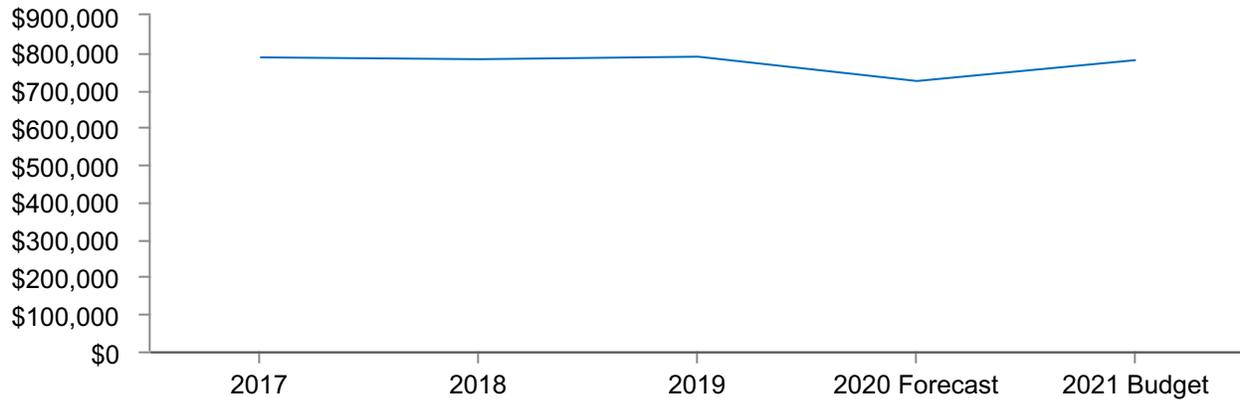
Tax Levy The City's electric franchise fee is 6%

Forecast Factors impacting revenue include temperature, population and utility rates. The 2021 budget shows no change for the coming year from projected, but still improving over assumed historical usage.

Account # 3011

Fund Category	2017	2018	2019	2020 Forecast	2021 Budget
General Fund	\$ 2,023,018	\$ 2,170,324	\$ 2,035,518	\$ 2,050,000	\$ 2,050,000
Increase (decrease)		7.28%	(6.21)%	0.71%	—%

Gasoline Tax



Percentage of 2021 Proposed Gasoline Tax Revenue to Total Revenue

1.18 %

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.

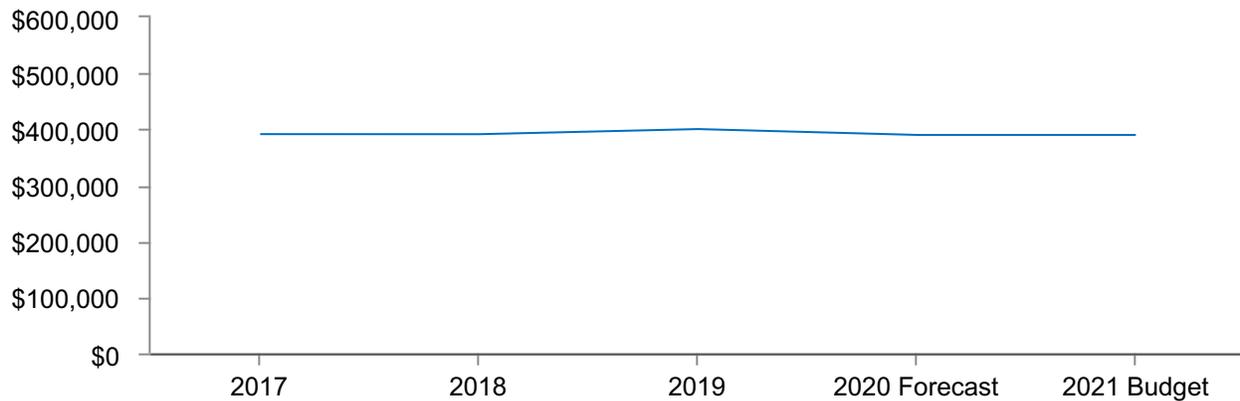
Tax Levy The current tax rate of \$0.17/gal became effective on 04/01/1996

Forecast The 2021 proposed budget shows an increase from 2020 forecasts and assumes that cost of fuel and usage will rise.

Account # 3034

Fund Category	2017	2018	2019	2020 Forecast	2021 Budget
General Fund	\$ 787,350	\$ 782,375	\$ 789,160	\$ 724,000	\$ 780,000
Increase (decrease)		(0.63)%	0.87%	(8.26)%	7.73%

Vehicle Tax



Percentage of 2021 Proposed Vehicle Tax Revenue to Total Revenue **0.59 %**

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.

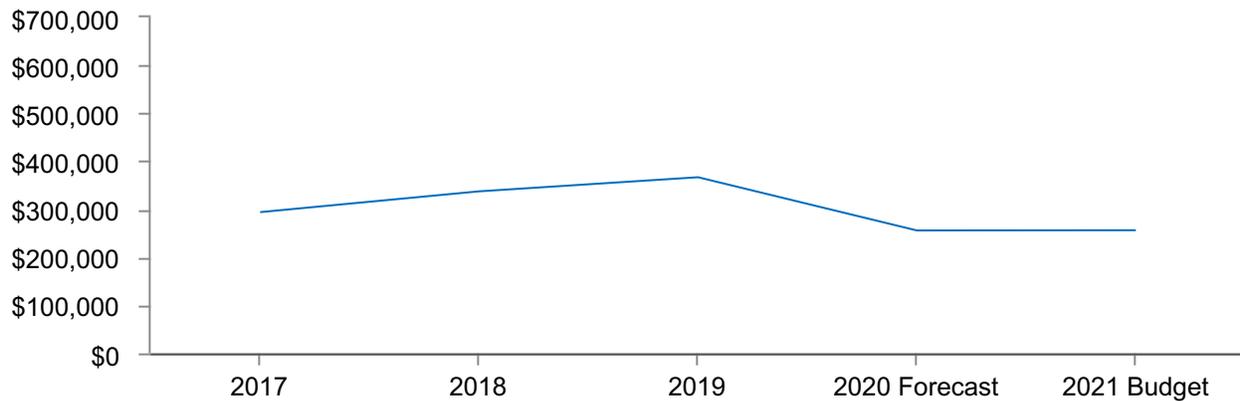
Tax Levy N/A

Forecast The 2021 budget assumes no change based on the economy and trend of actual receipts.

Account # 3035

Fund Category	2017	2018	2019	2020 Forecast	2021 Budget
General Fund	\$ 391,413	\$ 391,291	\$ 400,438	\$ 390,000	\$ 390,000
Increase (decrease)		(0.03)%	2.34%	(2.61)%	—%

Fines and Forfeitures



Percentage of 2021 Proposed Fines and Forfeitures Revenue to Total Revenue

0.39 %

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

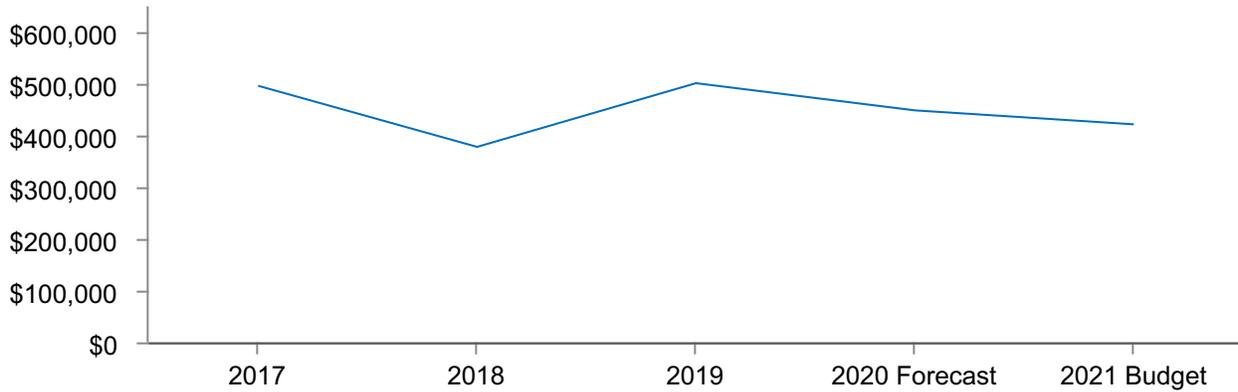
Description Includes fines levied by the municipal court, monies forfeited when a defendant fails to make a scheduled court appearance, and additional charges to offset the cost of operating the court and training law enforcement officials.

Forecast Fines and forfeitures budgeted in 2021 show a very small increase from 2020 forecasts. There has been additional positions added, but not fully staffed.

Account # 3350 to 3357

Fund Category	2017	2018	2019	2020 Forecast	2021 Budget
General Fund	\$ 294,180	\$ 337,490	\$ 366,853	\$ 256,000	\$ 256,500
Increase (decrease)		14.72%	8.70%	(30.22)%	0.20%

Construction and Development Fees



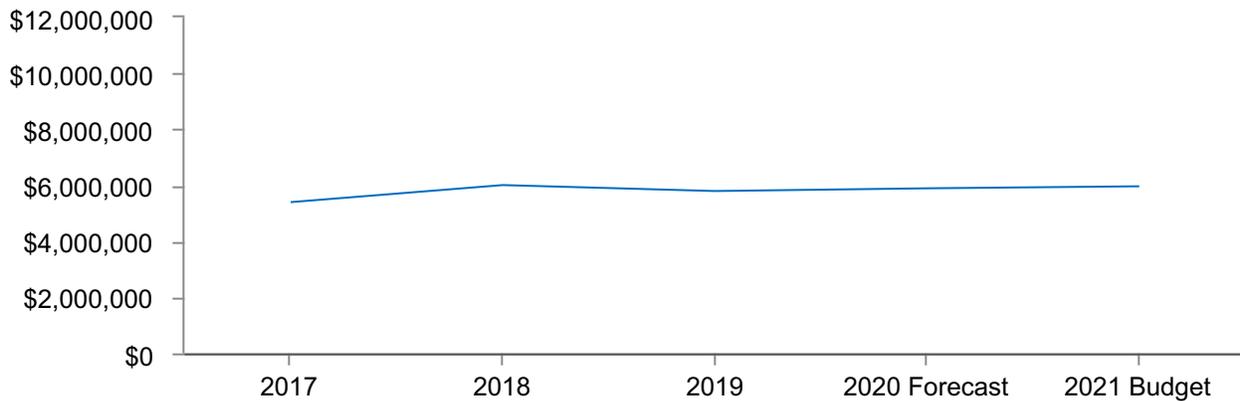
Percentage of 2021 Proposed Construction and Development Fee Revenue to Total Revenue **0.64 %**

- Authority** State Statute: N/A
City Ordinance: Res. 2272, December 18, 2006
- Description** Includes building permits, charges for engineering services, and planning and inspection fees.
- Fee Schedule** Building permits are generally levied per square footage. Inspection fees are generally levied per linear foot of the utility or street improvement.
- Forecast** The City's construction activity is projected to decrease due to the slowing of current economic conditions.

Account # 3071, 3211 to 3229

Fund Category	2017	2018	2019	2020 Forecast	2021 Budget
General Fund	\$ 496,255	\$ 378,092	\$ 501,291	\$ 448,683	\$ 421,705
Increase (decrease)		(23.81)%	32.58%	(10.49)%	(6.01)%

Water Sales



Percentage of 2021 Proposed Construction and Development Fee Revenue to Total Revenue **9.06 %**

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

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

Fee Schedule As of January 1, 2021 monthly residential water rates will be:

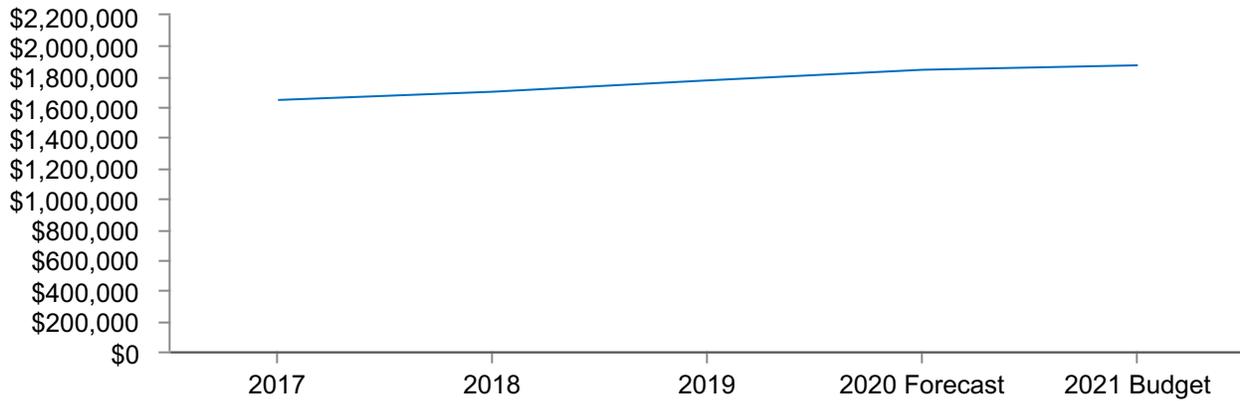
Monthly Customer Charge:	\$7.00
Minimum:	\$3.36
First 2,000 gal.:	\$7.21 per 1,000 gal
Next 18,000 gal.:	\$5.92 per 1,000 gal
Next 80,000 gal.:	\$5.36 per 1,000 gal
Over 100,000 gal.:	\$4.19 per 1,000 gal

Forecast The 2021 budget reflects historical water usage applied to necessary user rate adjustments required to meet bond covenants and the generation of capital improvement funds.

Account # 3901 to 3971

Fund Category	2017	2018	2019	2020 Forecast	2021 Budget
Water Sales	\$ 5,188,071	\$ 5,749,678	\$ 5,510,289	\$ 5,608,519	\$ 5,745,670
System Develop	36,395	63,503	106,869	85,000	60,000
Sales For Resale	175,311	195,886	179,123	200,000	160,000
Total	\$ 5,399,777	\$ 6,009,067	\$ 5,796,281	\$ 5,893,519	\$ 5,965,670
Increase (decrease)		11.28 %	(3.54)%	1.68 %	1.22 %

Solid Waste and Recycling Charges



Percentage of 2021 Proposed Solid Waste Fee Revenue to Total Revenue

2.84 %

Authority

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

Description

Fees are generated from solid waste and curbside recycling charges. The City contracts with private haulers for collection and disposal of trash. Fees are designed to cover the cost of the contracts plus administrative overhead.

Fee Schedule

Rates as of January, 2021:
 Monthly Customer Charge: \$18.30
 With seniors receiving 50% reduction in sanitation rates.

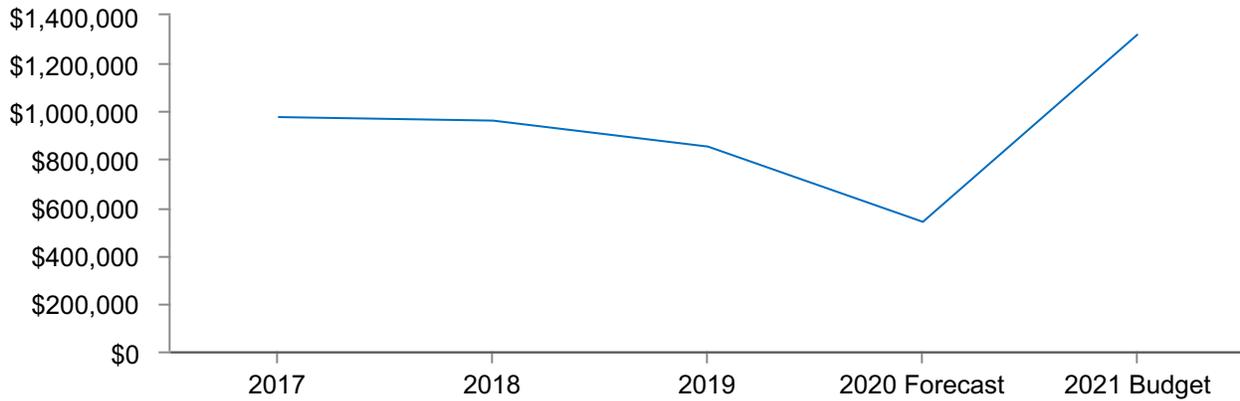
Forecast

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

Account # 3241 to 3243

Fund Category	2017	2018	2019	2020 Forecast	2021 Budget
Solid Waste	\$ 1,645,673	\$ 1,699,702	\$ 1,774,092	\$ 1,843,441	\$ 1,872,653
Increase (decrease)		3.28 %	4.38 %	3.91 %	1.58 %

Sports Complex/Sports Programs



Percentage of 2021 Proposed Fountain Bluff Sports Complex Revenue to Total Revenue

2.01 %

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.

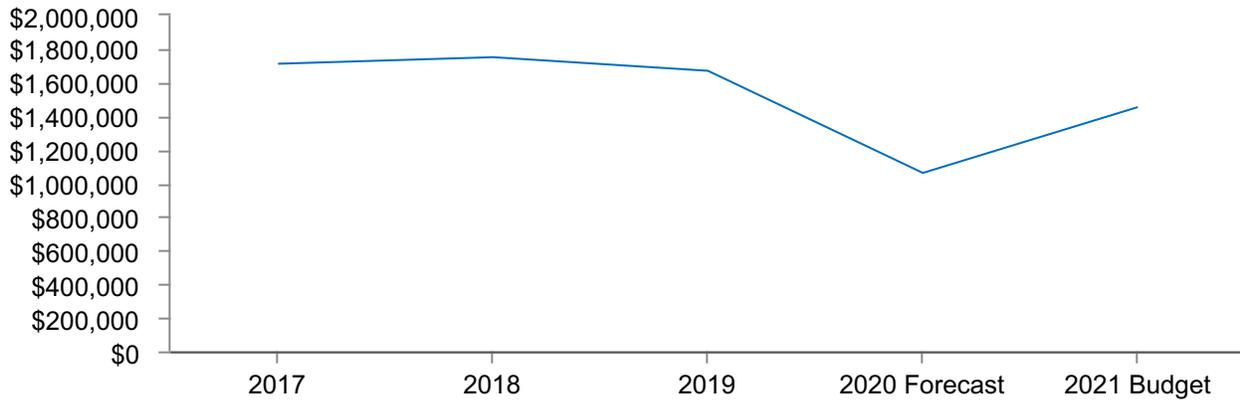
Forecast

The 2021 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 2019 Actual Revenue to 2021 Projected is due to the addition of synthetic Turf extending the useable season at Capital Federal Sports Complex.

Account #8065 to 8617

Fund Category	2017	2018	2019	2020 Forecast	2021 Budget
Sports Complex/Sports Programs	\$ 976,019	\$ 961,253	\$ 853,067	\$ 539,553	\$ 1,321,075
Increase (decrease)		(1.51)%	(11.25)%	(36.75)%	144.85%

Community Center



Percentage of 2021 Proposed Community Center Revenue to Total Revenue

2.21 %

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

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

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

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

Forecast The 2021 proposed budget revenue is based on maintaining and increasing current program participation numbers. It is staff's goal to budget for new programs based on research and evaluation of potential programs that benefit the community while still covering any expenses associated with their operation.

Account # 8001 to 8810

Fund Category	2017	2018	2019	2020 Forecast	2021 Budget
Community Center	\$ 1,711,629	\$ 1,750,713	\$ 1,669,762	\$ 1,061,892	\$ 1,453,568
Increase (decrease)		2.28 %	(4.62)%	(36.40)%	36.88 %

GENERAL FUND

City of Liberty, Missouri
General Fund Summary
Fiscal Year 2021

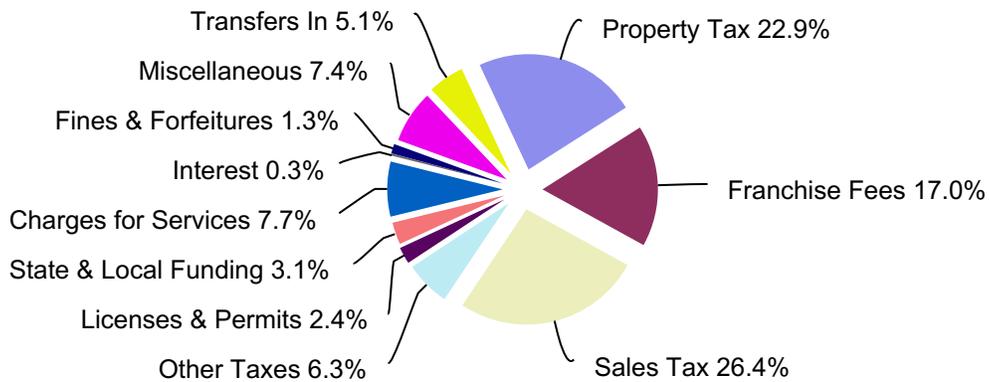
	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES					
Property Tax	\$ 4,148,539	\$ 4,702,543	\$ 4,341,380	\$ 4,379,317	\$ 4,499,854
Franchise Fees	3,466,868	3,595,313	3,366,963	3,254,300	3,254,300
Sales Tax	4,460,167	4,765,311	4,783,826	5,031,573	5,258,497
Use Tax	—	983,456	2,069,576	2,500,000	2,700,000
Other Tax	1,286,680	1,274,821	1,294,182	1,210,000	1,266,000
License & Permits	503,728	472,588	484,068	449,258	455,300
Federal Grants	—	—	—	—	—
Operating Grants	605,880	596,049	618,066	597,238	597,238
Charges for Services	1,363,497	1,083,810	1,439,708	1,469,877	1,424,289
Interest	25,389	53,169	116,655	60,000	60,000
Fines & Forfeitures	294,180	337,490	366,853	256,000	256,500
Miscellaneous	1,672,778	1,742,232	1,267,411	1,415,338	1,324,400
Transfers In	693,530	893,530	872,020	972,020	972,020
Total Revenues	\$ 18,521,236	\$ 20,500,312	\$ 21,020,707	\$ 21,594,921	\$ 22,068,398

EXPENDITURES					
Council	\$ 159,530	\$ 188,783	\$ 196,705	\$ 216,988	\$ 226,131
Administration	1,164,670	1,217,375	1,285,450	1,422,483	1,613,986
Human Resources	269,681	281,442	310,315	356,418	368,597
Finance	743,939	810,411	937,818	845,305	927,530
Police	5,489,416	5,396,711	5,358,213	7,522,073	5,785,434
Fire	4,780,331	4,965,467	4,982,151	7,548,931	5,125,990
Community Services	350,750	339,619	365,032	371,541	405,165
Public Works	2,370,071	2,498,329	2,901,418	2,779,840	2,991,271
Development	677,373	757,792	795,441	817,893	863,317
Information Services	1,992,454	2,399,633	2,442,152	2,815,688	2,962,097
City Wide Programs	199,133	314,613	723,046	2,228,235	795,271
Total Expenditures	\$ 18,197,348	\$ 19,170,173	\$ 20,297,741	\$ 26,925,395	\$ 22,064,790

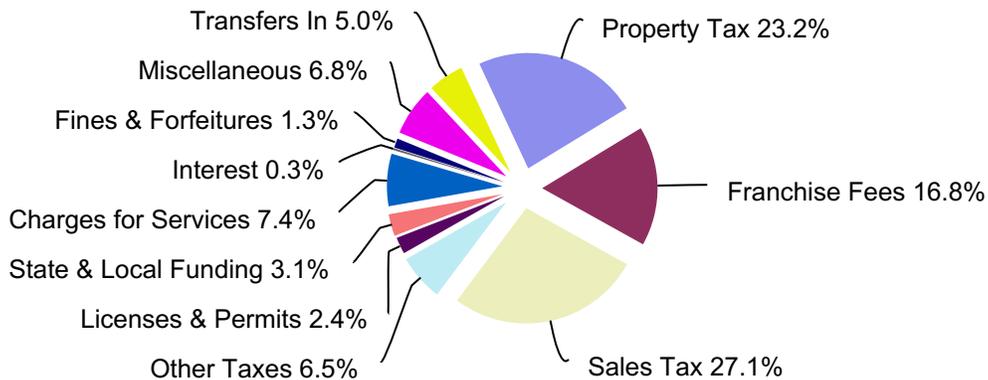
GENERAL FUND REVENUES

	2020 Forecast	2021 Budget
Property Tax	\$ 4,379,317	\$ 4,499,854
Franchise Fees	3,254,300	3,254,300
Sales Tax	5,031,573	5,258,497
Use Tax	2,500,000	2,700,000
Other Taxes	1,210,000	1,266,000
Licenses & Permits	449,258	455,300
State & Local Funding	597,238	597,238
Charges for Services	1,469,877	1,424,289
Interest	60,000	60,000
Fines & Forfeitures	256,000	256,500
Miscellaneous	1,415,338	1,324,400
Transfers In	972,020	972,020
	\$ 21,594,921	\$ 22,068,398

2020 General Fund Forecasted Revenues



2021 General Fund Budgeted Revenues



City of Liberty, Missouri
General Fund Revenues Detail
Fiscal Year 2021

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
Property Taxes						
10.10.3001	Real Estate Taxes	\$ 3,008,480	\$ 3,141,919	\$ 3,088,146	\$ 3,223,662	\$ 3,282,432
10.10.3002	Personal Property Taxes	666,348	1,049,881	713,936	629,998	702,933
10.10.3003	Railroad & Utility Taxes	175,757	173,977	185,101	173,925	184,489
10.10.3004	Surtax	271,575	314,668	321,875	321,739	300,000
10.10.3009	Delinquent Charges	26,380	22,097	32,322	29,993	30,000
Total Property Taxes		\$ 4,148,539	\$ 4,702,543	\$ 4,341,380	\$ 4,379,317	\$ 4,499,854
Franchise Fees						
10.10.3011	Electric	\$ 2,023,018	\$ 2,170,324	\$ 2,035,518	\$ 2,050,000	\$ 2,050,000
10.10.3012	Gas	482,792	553,736	534,713	472,000	472,000
10.10.3013	Telephone	214,677	198,409	185,706	175,000	175,000
10.10.3014	Cable TV	331,904	306,205	310,511	307,600	307,600
10.10.3016	Cell Phones	414,477	366,638	300,515	249,700	249,700
Total Franchise Fees		\$ 3,466,868	\$ 3,595,313	\$ 3,366,963	\$ 3,254,300	\$ 3,254,300
Sales Tax						
10.10.3021	General Fund	\$ 5,230,213	\$ 5,640,050	\$ 5,665,122	\$ 5,781,133	\$ 5,856,971
10.10.3023	Hotel Rebate	—	(22,057)	(33,900)	(33,390)	(28,334)
10.10.3026	Use Tax	—	983,456	2,069,576	2,500,000	2,700,000
10.10.3029	Sales Tax Transfer-Other	(770,046)	(852,682)	(847,396)	(716,170)	(570,140)
Total Sales Taxes		\$ 4,460,167	\$ 5,748,767	\$ 6,853,401	\$ 7,531,573	\$ 7,958,497
Other Taxes						
10.10.3032	Financial Institution Tax	\$ 26,127	\$ 19,490	\$ 35,008	\$ 26,000	\$ 26,000
10.10.3033	Cigarette Tax	81,791	81,665	69,576	70,000	70,000
10.10.3034	State Gasoline Tax	787,350	782,375	789,160	724,000	780,000
10.10.3035	State Vehicle Tax	391,413	391,291	400,438	390,000	390,000
Total Other Taxes		\$ 1,286,680	\$ 1,274,821	\$ 1,294,182	\$ 1,210,000	\$ 1,266,000
Licenses & Permits						
10.20.3051	Business License-Renewal	\$ 214,060	\$ 203,724	\$ 191,752	\$ 190,000	\$ 190,000
10.20.3052	Business License-New	32,249	26,816	31,279	32,131	32,500
10.20.3053	Liquor & Beer	23,189	26,935	25,826	25,826	26,000
10.20.3054	Liquor Dispensing	11,219	11,323	12,450	11,815	11,800
10.20.3057	Dog License	3,365	4,295	5,091	4,800	5,000
10.20.3059	Miscellaneous License	—	—	—	—	—
10.20.3061	Fun Run/5K Events	600	(2,451)	—	—	—
10.20.3068	Business Patio Permits	—	—	—	—	—
10.20.3071	Building Permits	219,047	201,947	217,670	184,686	190,000
Total Licenses & Permits		\$ 503,728	\$ 472,588	\$ 484,068	\$ 449,258	\$ 455,300

General Fund Revenues (continued)

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
Federal Grants						
10.25.3072	Police Grant - BVP	\$ —	\$ —	\$ —	\$ —	\$ —
Total Federal Grants		\$ —				
State, Local & Federal Funding						
10.30.3103	MARC Funds	\$ 147,792	\$ 96,345	\$ 61,390	\$ 54,000	\$ 54,000
10.30.3104	Historic Preservation Grant	—	—	—	—	—
10.30.3117	Clay County Senior Services	110,000	90,750	84,860	81,675	81,675
10.30.3122	KCATA Section 9	—	—	—	—	—
10.30.3127	Police Grants	14,464	12,568	12,950	10,000	10,000
10.30.3132	T.R.I.M. Grant	—	—	—	—	—
10.30.3141	Road District Funds	223,030	294,910	352,757	341,763	341,763
10.30.3151	School District-SRO	110,593	101,476	106,109	109,800	109,800
10.30.3155	Fire Suppression Grant	—	—	—	—	—
10.30.3199	Private Funds Grant	—	—	—	—	—
Total State, Local & Federal Funding		\$ 605,880	\$ 596,049	\$ 618,066	\$ 597,238	\$ 597,238
Charges for Police Services						
10.40.3201	Police Reports	\$ 7,873	\$ 7,641	\$ 9,130	\$ 6,500	\$ 6,500
10.40.3202	Dog Care	6,215	7,849	8,706	6,000	6,000
10.40.3203	Court Fees	787	878	1,024	1,000	1,000
10.40.3207	Alarm Permit	—	—	—	—	—
Total Charges for Police Services		\$ 14,875	\$ 16,368	\$ 18,859	\$ 13,500	\$ 13,500
Charges for Engineering Services						
10.40.3211	Public Improvements	\$ 74,632	\$ 33,539	\$ 55,072	\$ 66,931	\$ 60,000
10.40.3212	Plat Filing	1,140	1,051	1,598	731	1,000
10.40.3213	Telecom Row Application Fees	—	1,000	—	500	500
10.40.3218	Parking Permits	55	20	40	5	5
10.40.3219	Right-of-Way Permits	13,340	28,195	104,440	51,295	51,500
Total Charges for Engineering Services		\$ 89,167	\$ 63,805	\$ 161,150	\$ 119,462	\$ 113,005
Charges for Planning & Inspection						
10.40.3221	Building Plan Check Fee	\$ 89,103	\$ 39,618	\$ 38,920	\$ 86,132	\$ 50,000
10.40.3222	Planning Service Fee	30,460	19,683	20,655	11,568	15,000
10.40.3224	Electrical Inspection Fee	25,226	19,583	26,761	19,167	20,000
10.40.3225	Plumbing Inspection Fee	21,715	17,470	16,556	14,390	18,000
10.40.3226	Mechanical Inspection Fee	21,537	16,986	19,548	13,778	16,000
10.40.3227	Examinations	—	—	30	—	200
10.40.3229	Other	—	—	—	—	—
Total Charges for Planning & Inspection		\$ 188,041	\$ 113,340	\$ 122,470	\$ 145,035	\$ 119,200

General Fund Revenues (continued)

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
Charges for Emergency Services						
10.40.3231	Ambulance	\$ —	\$ —	\$ —	\$ —	\$ —
10.40.3232	Ambulance Billing 911	2,283,224	2,395,380	2,417,010	2,055,115	2,041,819
10.40.3233	Ambulance Write Off	(1,211,810)	(1,505,083)	(1,279,782)	(863,235)	(863,235)
Total Charges for Emergency Services		\$ 1,071,414	\$ 890,297	\$ 1,137,228	\$ 1,191,880	\$ 1,178,584
Interest						
10.50.3301	Interest Income	\$ 25,389	\$ 53,169	\$ 116,655	\$ 60,000	\$ 60,000
Total Interest		\$ 25,389	\$ 53,169	\$ 116,655	\$ 60,000	\$ 60,000
Fines & Forfeitures						
10.60.3350	Court Costs	\$ 25,524	\$ 28,668	\$ 33,168	\$ 23,620	\$ 25,000
10.60.3351	Court Fines	254,184	286,644	319,079	220,630	220,000
10.60.3352	Forfeited Cash Bond	8,387	19,489	13,060	10,500	10,000
10.60.3353	Parking Fines	6,085	2,690	1,546	1,250	1,500
10.60.3357	Inmate Maintenance Fee	—	—	—	—	—
Total Fines & Forfeitures		\$ 294,180	\$ 337,490	\$ 366,853	\$ 256,000	\$ 256,500
Miscellaneous Revenue						
10.70.3601	Sale of Publications	\$ 599	\$ 1,106	\$ 1,385	\$ 240	\$ 500
10.70.3602	GIS Data Requests	15	—	—	—	—
10.70.3641	Sale of Public Property	13,361	14,467	19,400	12,000	—
10.70.3651	Access Transportation	1,250	1,210	1,100	700	1,400
10.70.3652	Senior Activities	—	—	—	—	—
10.70.3653	Senior Services Admin.	9,100	9,100	8,400	8,400	8,400
10.70.3655	Senior Center Programs	2,920	6,100	5,295	4,500	—
10.70.3659	Loss Control Reimburse	—	—	—	—	—
10.70.3661	Reimbursed Exp-GF	739	—	—	1,000	1,000
10.70.3664	Reimbursed Exp-Police	—	—	—	500	500
10.70.3666	Project Cost Reimburse	—	—	—	—	—
10.70.3712	Tower Lease Revenue	57,600	590,000	26,400	28,800	28,800
10.70.3714	Tower Lease Sales	—	—	—	—	—
10.70.3721	Insurance Settlement	14,476	1,384	—	—	—
10.70.3722	Telecom Settlement	44,435	—	—	—	—
10.70.3763	Downtown CID Parking Supp	—	10,555	11,768	10,900	10,900
10.70.3770	TIF Administrative Fee	26,475	24,991	26,577	25,310	25,000
10.70.3785	Overhead Fees-Utilities	308,400	358,400	358,400	358,400	358,400
10.70.3789	Misc Income-Police	1,850	750	—	—	2,000
10.70.3791	Miscellaneous Income	43,957	19,615	17,224	7,549	2,000
10.70.3793	Lease Proceeds	421,126	—	—	957,000	873,500
10.70.3794	Bond Proceeds	711,000	655,000	740,000	—	—
10.70.3795	Tax Special Assessments	15,475	3,167	(210)	(180)	12,000
10.70.3799	Bond Premium	—	46,171	51,562	—	—
Total Miscellaneous Revenue		\$ 1,672,778	\$ 1,742,016	\$ 1,267,301	\$ 1,415,119	\$ 1,324,400

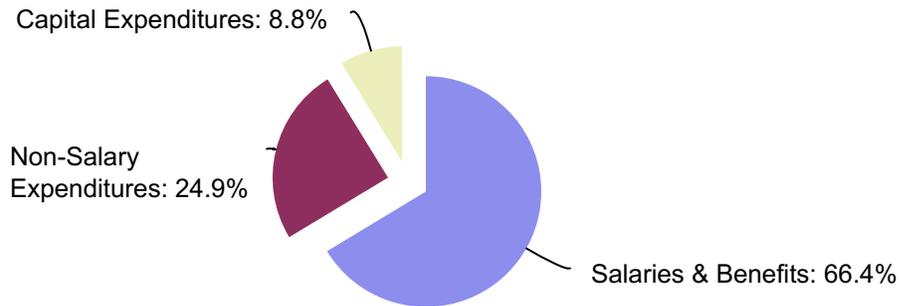
General Fund Revenues (continued)

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
Transfers In						
10.80.3803	Transportation Sales Tax Fund	153,010	253,010	253,010	303,010	303,010
10.80.3804	Capital Sales Tax Fund	153,010	253,010	253,010	303,010	303,010
10.80.3805	Transient Guest Tax Fund	2,000	2,000	2,000	2,000	2,000
10.80.3807	Park & Rec Fund	49,000	49,000	49,000	49,000	49,000
10.80.3811	Fire Sales Tax Fund	336,510	336,510	315,000	315,000	315,000
Total Transfers In		\$ 693,530	\$ 893,530	\$ 872,020	\$ 972,020	\$ 972,020
Total General Fund Revenues		\$18,521,236	\$20,500,096	\$21,020,596	\$21,594,702	\$22,068,398

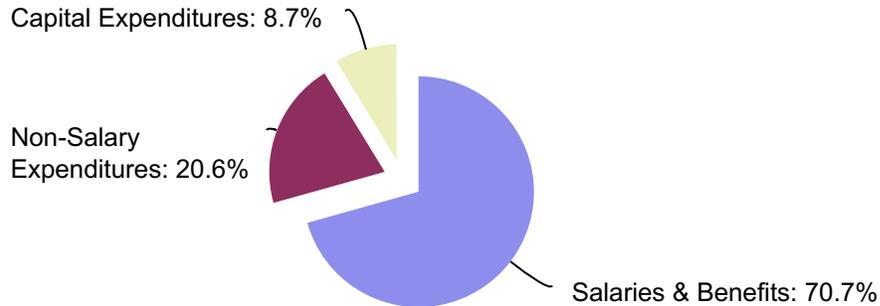
GENERAL FUND EXPENDITURES

	2020 Forecast	2021 Budget
Salaries & Benefits	\$ 16,384,162	\$ 17,655,087.3
Non-Salary Expenditures	6,140,882	5,155,501
Capital Expenditures	2,162,203	2,177,192
Less: PSST Salaries & Benefits	(2,016,772)	(2,922,991)
	\$ 22,670,476	\$ 22,064,790

2020 General Fund Forecasted Expenditures



2021 General Fund Budgeted Expenditures



YEAR 2021 BUDGET DETAIL
CITY COUNCIL

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.10.101.02.4001	Salaries	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
10.10.101.02.4015	Opt Out (Health Insurance)	4,054	2,771	3,302	3,297	3,071
10.10.101.02.4018	Health Savings Account	7,285	10,783	11,551	14,947	9,117
10.10.101.02.4101	Social Security	1,061	760	828	2,070	2,768
10.10.101.02.4104	Workers Compensation	34	57	66	77	57
10.10.101.02.4105	Health Insurance	98,971	115,837	119,164	128,684	138,123
10.10.101.02.4106	Life Insurance	108	78	74	63	54
10.10.101.02.4107	Dental Insurance	4,779	4,976	5,052	5,206	5,493
10.10.101.02.4112	Vision Insurance	1,140	1,319	1,404	1,473	1,548
10.10.101.04.5001	General Supplies	268	551	23	150	250
10.10.101.04.5120	Outside Printing	128	—	—	—	650
10.10.101.06.5210	Training Travel	446	581	1,248	600	600
10.10.101.06.5251	Registration Fees	—	—	—	—	250
10.10.101.16.5715	Casualty Insurance	72	11,529	16,250	21,721	23,950
10.10.101.38.5803	Meeting Expense	2,445	2,872	2,824	1,700	2,200
10.10.101.38.5810	Publications	—	—	—	—	—
10.10.101.38.5811	Membership Dues	10,346	10,488	8,409	12,000	12,000
10.10.101.38.5815	Boards & Comm Dinner	73	—	—	—	—
10.10.101.38.5989	Miscellaneous Expenses	4,319	2,183	2,511	1,000	2,000
TOTALS		\$ 159,530	\$ 188,783	\$ 196,705	\$ 216,988	\$ 226,131

Administration Department Program Narrative

Mission Statement:

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

Services:

1. City Administrator

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

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

2. Economic Development

The goal of this program is to coordinate economic development activities with other City departments, developers and outside community partners to bring new businesses to the City of Liberty and enhance existing business locations. The City of Liberty believes (1) the components of an economic development program include commercial/retail development; industrial recruitment; office recruitment; existing industry expansion and retention; central business district development; entrepreneur development; and targeted industry recruitment; (2) economic development is an ongoing and sustainable process aimed at addressing the economic growth of the community; (3) the City of Liberty realizes that a strong, diverse and resilient local economy is critical to our planned development; and (4) economic development provides jobs and income for a large number of our citizens; as well as a stream of revenues that contribute to the public facilities and services that all of Liberty's residents enjoy.

The Economic and Business Development Manager coordinates all economic and business development activities within the City and works closely with the Liberty Economic Development Corporation (LEDC) in recruiting new business activity. The Economic and Business Development Manager maintains and monitors the outcomes and successes of economic development projects; creates new ways to attract and enhance business development through incentives; updates the Economic Development Policy; works with state representatives on funding opportunities; works towards the sale and development of the City's property in Heartland Meadows; submits incentive

proposals to LEDC, KCADC and the Missouri Partnership; works with Historic Downtown Liberty to create and educate business and property owners about enhancement opportunities; and submits reports and documents to the City Council for consideration. The City's economic development web page is monitored and maintained by the Economic and Business Development Manager.

3. City Clerk

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

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

4. Public Relations

The Public Relations Division oversees a wide array of programs that are designed to communicate, educate and engage Liberty residents and customers. These programs include, but are not limited to: citizen newsletters; election issue education publications; cable channel programming; the City website; Visit Liberty website; media relations; News Flashes (email news service); opinion polls; public forums; and special events, including LibertyFest.

The Public Relations Division also oversees the City's social media platforms, which currently include Twitter, Facebook and YouTube. The Public Relations Division works with all City departments to develop pertinent content and to ensure responses to social media interactions are timely and customer service oriented. Staff also works with the Council appointed Tourism Committee to administer the funds of the Transient Guest Tax to attract visitors to Liberty.

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

5. Municipal Court

The Liberty Municipal Division handles all traffic tickets and City ordinance violations written by the Police Department, Animal Control, Code Enforcement, and Parking Control. Municipal Court is held four times per month with an average case load of 250 cases per docket. Municipal Court Staff is responsible for the data entry, case preparation and docketing of all citations into the proper court dates. Staff responds to heavy call volumes from the general public and attorney's. Dockets are prepared for each court session and all defendants are researched thru the REGIS system to check for warrants. After court, ticket dispositions are entered in the court software system in an accurate and timely manner. Court continues to maintain 100% compliance in meeting the Department of Revenue seven (7) day conviction reporting requirement. Staff consists of the Court Administrator, one Municipal Court Technician, and the Municipal Judge.

Prosecutor Office

The Prosecutor's Office is responsible for the filing of all citations written by the Police Department, Animal Control, Code Enforcement and Parking Control. The Prosecutor Clerk is responsible for preparing the Prosecutor files and having all police reports,

criminal history and driving records ready for the Prosecutor to review for the determination of what action will be taken on all cases presented before him. The Prosecutors attends all four court sessions and prepares and completes all plea recommendation's to go before the Judge for approval. The office consists of a Prosecutor, Associate Prosecutor and a Prosecutor Clerk.

6. Animal Control Unit

The Animal Control Unit is responsible for staffing and maintaining the City's animal shelter, working with local veterinarians, and promoting responsible pet ownership. This unit works to maintain a high quality of service while protecting and serving the public and pets by enforcing all ordinances and laws pertaining to domestic animal care and control. The Animal Control Unit formerly served as a support function for the Patrol Division of the police department, but was reorganized in 2014 under the supervision of the Administration department.

Staffing Levels:

The Administration Department's proposed staffing levels for FY2021, along with a brief look at historical staffing levels, are as follows:

Position Title	2017	2018	2019	2020	2021 Budget
Administrative Assistant	1	0	0	0	0
HR/Admin Specialist	0	0	0	1	1
Animal Control Officer	2	2	2	3	3
Animal Shelter Attendant	1	1	1	1	1
Assistant City Administrator	1	1	1	1	1
Assistant Deputy City Clerk	1	0	0	0	0
Assistant to the City Administrator	1	1	1	1	1
City Administrator	1	1	1	1	1
Communication Manager	1	1	1	1	1
Marketing & Special Events Supervisor	1	1	1	1	1
Communication/Public Relations Specialist	0	0	0	0	0
Court Administrator	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Economic & Business Development Manager	1	1	1	0	0
Prosecutors Assistant	0	0	1	1	1
Municipal Court Technician	0	0	1	1	1
Total	13	11	13	14	14

Previous Year's Goals and Objectives:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FY2021 Goals and Objectives:

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

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

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

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

Objective: To expand community engagement.

YEAR 2021 BUDGET DETAIL
CITY ADMINISTRATOR

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.20.001.02.4001	Salaries	\$ 243,277	\$ 249,272	\$ 258,056	\$ 276,147	\$ 292,557
10.20.001.02.4002	Part-time	—	—	—	—	26,400
10.20.001.02.4004	Overtime	—	131	—	538	1,000
10.20.001.02.4015	Opt Out (Health Insurance)	—	—	—	—	—
10.20.001.02.4018	Health Savings Account	3,203	4,387	4,654	5,882	3,975
10.20.001.02.4101	Social Security	17,343	17,704	18,458	20,865	24,781
10.20.001.02.4102	LAGERS Retirement	22,534	26,187	26,064	29,367	31,241
10.20.001.02.4104	Workers Compensation	345	580	699	917	761
10.20.001.02.4105	Health Insurance	40,865	41,869	48,761	57,200	64,194
10.20.001.02.4106	Life Insurance	52	50	50	52	54
10.20.001.02.4107	Dental Insurance	1,879	1,693	1,726	1,799	1,965
10.20.001.02.4112	Vision Insurance	298	298	332	389	428
10.20.001.02.4116	Disability Insurance	141	136	136	140	147
10.20.001.04.5001	General Supplies	1,440	1,699	1,664	1,500	3,000
10.20.001.04.5110	Copier Lease	4,613	4,331	4,351	5,500	5,500
10.20.001.04.5120	Outside Printing	125	62	33	150	150
10.20.001.06.5210	Training Travel	125	—	10	200	700
10.20.001.06.5251	Registration Fees	402	200	—	200	200
10.20.001.06.5259	Other Training	—	—	—	—	—
10.20.001.08.5365	Eco Devo	—	—	—	—	—
10.20.001.08.5397	Contract Labor	—	—	—	—	—
10.20.001.08.5399	Miscellaneous Fees	—	26	—	—	—
10.20.001.16.5715	Casualty Insurance	651	3,587	5,056	6,758	7,450
10.20.001.18.5601	Minor Equipment	—	—	1,145	560	200
10.20.001.18.5604	Minor Furniture	—	—	—	800	300
10.20.001.38.5803	Meeting Expense	252	608	420	1,200	500
10.20.001.38.5804	Special Events	—	—	—	—	—
10.20.001.38.5810	Publications	—	—	—	—	—
10.20.001.38.5811	Membership Dues	9,918	10,087	12,531	7,000	12,500
10.20.001.38.5989	Miscellaneous Expenses	849	389	2,469	100	1,000
TOTALS		<u>\$ 348,312</u>	<u>\$ 363,298</u>	<u>\$ 386,615</u>	<u>\$ 417,264</u>	<u>\$ 479,003</u>

YEAR 2021 BUDGET DETAIL
CITY CLERK

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.20.021.02.4001	Salaries	\$ 104,937	\$ 88,235	\$ 73,041	\$ 74,653	\$ 77,489
10.20.021.02.4004	Overtime	908	29	—	538	1,000
10.20.021.02.4018	Health Savings Account	2,929	3,174	1,116	810	1,395
10.20.021.02.4101	Social Security	7,570	6,310	5,249	5,626	6,111
10.20.021.02.4102	LAGERS Retirement Program	10,055	9,267	7,377	7,939	8,388
10.20.021.02.4104	Workers Compensation	150	253	241	254	187
10.20.021.02.4105	Health Insurance	20,666	21,591	18,597	20,966	22,676
10.20.021.02.4106	Life Insurance	36	27	18	18	18
10.20.021.02.4107	Dental Insurance	1,072	1,029	617	620	655
10.20.021.02.4112	Vision Insurance	277	282	206	205	214
10.20.021.02.4116	Disability Insurance	97	73	49	48	49
10.20.021.04.5001	General Supplies	1,132	135	340	1,000	900
10.20.021.04.5120	Outside Printing	2,985	5,119	5,413	8,000	5,000
10.20.021.06.5210	Training Travel	—	—	—	1,000	1,000
10.20.021.06.5251	Registration Fees	239	—	200	700	200
10.20.021.08.5311	Legal Fees	63,711	60,473	40,536	50,000	50,000
10.20.021.08.5399	Miscellaneous Fees	2,268	1,660	1,630	922	1,500
10.20.021.16.5715	Casualty Insurance	102	2,562	2,465	2,414	2,660
10.20.021.18.5601	Minor Equipment	1,385	428	—	—	—
10.20.021.38.5811	Membership Dues	270	255	280	300	300
10.20.021.38.5989	Miscellaneous Expenses	—	50	—	—	—
TOTALS		\$ 220,790	\$ 200,956	\$ 157,375	\$ 176,013	\$ 179,742

YEAR 2021 BUDGET DETAIL
PUBLIC RELATIONS

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.20.031.02.4001	Salaries	\$ 130,361	\$ 134,272	\$ 143,134	\$ 174,958	\$ 181,230
10.20.031.02.4004	Overtime	—	—	—	—	—
10.20.031.02.4015	Opt Out (Health Insurance)	583	3,500	3,302	3,297	3,071
10.20.031.02.4018	Health Savings Account	3,156	2,778	1,755	2,192	1,098
10.20.031.02.4101	Social Security	9,746	10,230	10,965	13,500	14,183
10.20.031.02.4102	LAGERS Retirement Program	12,440	14,466	14,790	18,832	19,467
10.20.031.02.4104	Workers Compensation	184	312	376	532	431
10.20.031.02.4105	Health Insurance	17,808	13,380	14,992	16,230	17,604
10.20.031.02.4106	Life Insurance	24	36	36	36	36
10.20.031.02.4107	Dental Insurance	1,101	1,210	1,233	1,240	1,310
10.20.031.02.4112	Vision Insurance	88	136	138	141	151
10.20.031.02.4116	Disability Insurance	65	136	97	96	98
10.20.031.04.5001	General Supplies	—	—	301	700	1,150
10.20.031.04.5120	Outside Printing	8,822	8,917	9,086	9,400	11,000
10.20.031.06.5210	Training Travel	1,607	1,085	2,365	—	2,700
10.20.031.06.5251	Registration Fees	70	807	1,483	—	1,500
10.20.031.08.5364	Marketing	—	—	—	—	—
10.20.031.08.5371	Advertising	—	—	—	—	—
10.20.031.08.5399	Miscellaneous Fees	43	41	—	—	—
10.20.031.16.5715	Casualty Insurance	138	2,562	3,611	4,827	5,320
10.20.031.38.5803	Meeting Expense	—	—	312	250	500
10.20.031.38.5811	Membership Dues	1,170	585	585	1,170	1,170
10.20.031.38.5989	Miscellaneous Expenses	4,859	7,136	3,198	4,500	4,800
TOTALS		<u>\$ 192,266</u>	<u>\$ 201,589</u>	<u>\$ 211,760</u>	<u>\$ 251,901</u>	<u>\$ 266,819</u>

YEAR 2021 BUDGET DETAIL
ANIMAL CONTROL

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.20.051.02.4001	Salaries	\$ 92,022	\$ 103,748	\$ 105,494	\$ 126,800	\$ 150,559
10.20.051.02.4002	Part-time	643	—	—	—	—
10.20.051.02.4004	Overtime	2,926	1,287	5,696	7,000	7,000
10.20.051.02.4015	Opt Out	—	—	—	—	—
10.20.051.02.4018	Health Savings Account	3,770	4,685	4,151	4,820	4,620
10.20.051.02.4101	Social Security	7,140	7,684	8,033	10,177	12,407
10.20.051.02.4102	LAGERS Retirement Program	6,055	11,063	10,164	12,773	17,029
10.20.051.02.4104	Workers Compensation	2,543	2,429	2,927	4,205	3,716
10.20.051.02.4105	Health Insurance	16,250	26,628	40,627	56,744	70,360
10.20.051.02.4106	Life Insurance	39	36	39	60	72
10.20.051.02.4107	Dental Insurance	1,137	1,274	1,441	1,959	2,419
10.20.051.02.4112	Vision Insurance	257	311	381	532	667
10.20.051.02.4116	Disability Insurance	45	73	106	161	196
10.20.051.04.5001	General Supplies	966	809	3,886	6,000	5,000
10.20.051.04.5003	Medical Supplies	1,285	2,341	2,401	2,000	2,000
10.20.051.04.5008	Building Maintenance	1,023	2,545	1,080	3,000	3,000
10.20.051.04.5010	Chemicals	666	415	862	4,000	4,000
10.20.051.04.5013	Food	1,303	1,145	1,187	2,500	2,500
10.20.051.06.5210	Training Travel	1,151	741	1,267	1,200	1,200
10.20.051.06.5251	Registration Fees	—	—	—	1,000	1,000
10.20.051.08.5346	Financial Fees	—	—	—	—	—
10.20.051.08.5358	Veterinary Services	908	1,236	1,457	3,000	3,000
10.20.051.08.5381	Refuse Collection Fees	—	—	—	—	—
10.20.051.08.5389	Miscellaneous Fees	49	49	49	100	100
10.20.051.12.5401	Electric	3,308	3,794	3,092	8,000	9,000
10.20.051.12.5421	Natural Gas	1,338	1,429	1,237	3,000	2,500
10.20.051.12.5453	Mobile Phones	—	500	500	2,000	—
10.20.051.14.5521	Vehicle Fuel	1,245	2,169	1,879	1,200	1,200
10.20.051.14.5541	Vehicle Maintenance	528	1,190	1,977	3,000	3,000
10.20.051.14.5559	Misc. Equipment Maintenance	435	1,919	160	3,000	3,000
10.20.051.14.5571	Building Maintenance	9,283	1,790	906	2,750	2,750
10.20.051.16.5711	Property Insurance	214	285	350	1,924	3,675
10.20.051.16.5715	Casualty	—	6,120	6,520	8,508	10,640
10.20.051.18.5601	Minor Equipment	—	730	—	—	—
10.20.051.36.7101	Vehicles	—	—	—	—	50,000
10.20.051.38.5811	Membership Dues	—	—	—	—	—
10.20.051.38.5812	Clothing Expenses	1,119	972	1,092	2,500	3,000
TOTALS		\$ 157,647	\$ 189,397	\$ 208,961	\$ 283,913	\$ 379,610

YEAR 2021 BUDGET DETAIL
MUNICIPAL COURT

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.20.131.02.4001	Salaries	\$ 135,105	\$ 110,030	\$ 138,410	\$ 112,238	\$ 114,981
10.20.131.02.4002	Part-Time	—	1,133	5,108	—	—
10.20.131.02.4004	Overtime	3,085	3,085	9,868	7,200	7,000
10.20.131.02.4015	Opt Out (Health Insurance)	416	—	—	—	—
10.20.131.02.4018	Health Savings Account	—	—	330	1,062	732
10.20.131.02.4101	Social Security	9,651	7,897	10,959	8,781	9,388
10.20.131.02.4102	LAGERS Retirement Program	9,082	9,825	10,863	10,377	10,837
10.20.131.02.4104	Workers Compensation	238	344	345	423	298
10.20.131.02.4105	Health Insurance	39,255	32,399	31,031	25,644	26,966
10.20.131.02.4106	Life Insurance	74	49	39	68	36
10.20.131.02.4107	Dental Insurance	1,839	1,210	1,213	1,062	1,109
10.20.131.02.4112	Vision Insurance	475	338	296	224	239
10.20.131.02.4116	Disability Insurance	53	49	57	49	49
10.20.131.04.5001	General Supplies	1,617	1,011	1,501	2,000	2,300
10.20.131.04.5110	Copier Lease & Usage	1,517	1,352	2,039	5,000	4,900
10.20.131.04.5120	Outside Printing	1,979	1,851	175	3,000	3,100
10.20.131.06.5210	Training Travel	2,353	1,022	1,536	2,000	2,000
10.20.131.06.5251	Registration Fees	900	725	250	1,000	1,000
10.20.131.08.5311	Legal Fees	4,025	125	667	750	750
10.20.131.08.5346	Financial Services	441	440	500	750	1,000
10.20.131.08.5399	Miscellaneous Fees	2,018	3,005	3,100	2,500	2,500
10.20.131.16.5715	Casualty Insurance	260	3,843	5,417	7,241	7,980
10.20.131.18.5601	Minor Purchase	3,321	369	—	500	500
10.20.131.38.5803	Meeting Expense	—	—	—	250	250
10.20.131.38.5810	Publications	—	—	—	250	250
10.20.131.38.5811	Membership Dues	—	270	270	700	700
10.20.131.38.5812	Clothing Expenses	—	60	—	250	250
TOTALS		<u>\$ 217,702</u>	<u>\$ 180,431</u>	<u>\$ 223,973</u>	<u>\$ 193,319</u>	<u>\$ 199,115</u>

YEAR 2021 BUDGET DETAIL
PROSECUTORS OFFICE

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.20.121.02.4001	Salaries	\$ 15,833	\$ 48,340	\$ 49,205	\$ 47,457	\$ 55,550
10.20.121.02.4004	Overtime	62	—	348	3,333	2,000
10.20.121.02.4015	Opt Out	—	—	—	388	—
10.20.121.02.4018	Health Savings Account	1,038	1,698	2,091	2,925	1,830
10.20.121.02.4101	Social Security	1,127	3,420	3,386	3,720	4,459
10.20.121.02.4102	LAGERS Retirement Program	443	3,035	3,035	3,254	4,072
10.20.121.02.4104	Workers Compensation	—	58	269	448	335
10.20.121.02.4105	Health Insurance	4,210	10,699	21,209	20,492	25,008
10.20.121.02.4106	Life Insurance	12	36	36	30	36
10.20.121.02.4107	Dental Insurance	198	605	925	940	1,109
10.20.121.02.4112	Vision Insurance	66	180	241	120	88
10.20.121.02.4116	Disability Insurance	—	—	—	6	—
10.20.121.04.5001	General Supplies	579	291	905	100	250
10.20.121.04.5120	Outside Printing	—	227	—	—	—
10.20.121.06.5210	Training Travel	661	2,159	2,110	2,300	2,300
10.20.121.06.5251	Registration Fees	175	1,652	1,769	1,900	1,900
10.20.121.08.5311	Legal Fees	3,500	6,500	7,575	9,000	6,000
10.20.121.16.5715	Casualty	—	2,562	3,611	3,560	2,660
10.20.121.18.5601	Minor Purchase	—	89	—	—	2,000
10.20.121.38.5811	Membership Dues	—	205	50	100	100
TOTALS		<u>\$ 27,904</u>	<u>\$ 81,754</u>	<u>\$ 96,766</u>	<u>\$ 100,073</u>	<u>\$ 109,697</u>

Human Resources & Risk Management Department

Program Narrative

Mission Statement:

The mission of the Human Resources & Risk Management Department is to be stewards to the internal community of this organization. Human Resources & Risk Management strives to maintain integrity to the internal structures by offering employees a safe and rewarding place to work, learn and grow, while promoting acceptance of strategic growth and change, through continued enhancement of policies and processes.

Services:

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

HR & Risk Management has a workforce of three full-time employees and one part-time employee who oversee and manage over \$40 million worth of benefits, programs, insurance and liability for the City of Liberty. This estimate includes insurance plans such as auto, electronic data processing, property, casualty, inland marine, workers' compensation, employee benefits and salaries. Human Resources & Risk Management also coordinates policy review and development; labor relations; employee relations; staff development and training; internal strategic direction; leadership development and succession planning; compensation management; performance management; recruitment; new hire orientation; benefits open enrollment; drug and alcohol testing; Human Resource Information System (HRIS) oversight; and federal and state law compliance. The Human Resources & Risk Management staff works diligently to provide these programs and services in a timely, cost effective method to ensure proper internal expenditures of taxpayer dollars.

Staffing Levels:

The Human Resources & Risk Management Department's proposed staffing levels for FY2021, along with a brief look at historical staffing levels, are as follows:

Position Title	2017	2018	2019	2020	2021 Budget
Recruitment Coordinator	0	0	0	0	0.5
Human Resources Coordinator	1	1	1	1	1.0
Director of HR & Risk Management	1	0	0	0	0.0
Human Resources Manager	0	0	0	0.5	1.0
Assistant Director of HR & Risk Mgmt	0	1	1	1	1.0
Total	2	2	2	2.5	3.5

Previous Year's Goals and Objectives:

The Human Resources & Risk Management Department's FY2020 goals and objectives were as follows:

1. Organizational Development

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

Update: This goal is on-going yearly as retirements, recruitment, growth and promotions occur.

2. Training Activities

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

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

3. Work Compensation Coverage Cost Containment

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

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

FY2021 Goals and Objectives:

The Human Resources Department's FY2021 goals and objectives will continue to be the same and include the following:

1. Organizational Development

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

2. Training Activities

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

3. General Liability Coverage Cost Containment

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

YEAR 2021 BUDGET DETAIL
HUMAN RESOURCES

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.25.011.02.4001	Salaries	\$ 166,349	\$ 174,493	\$ 192,789	\$ 221,456	\$ 229,589
10.25.011.02.4002	Part-Time	1,760	3,141	2,651	—	—
10.25.011.02.4015	Opt Out	—	—	129	1,649	1,535
10.25.011.02.4018	Health Savings Account	2,850	3,192	3,761	4,769	2,388
10.25.011.02.4101	Social Security	12,433	13,276	14,478	17,005	17,864
10.25.011.02.4102	LAGERS Retirement Program	15,803	18,322	19,059	22,458	24,519
10.25.011.02.4104	Workers Compensation	234	397	499	695	546
10.25.011.02.4105	Health Insurance	27,682	29,207	32,699	35,371	38,364
10.25.011.02.4106	Life Insurance	36	36	37	46	45
10.25.011.02.4107	Dental Insurance	1,317	1,210	1,233	1,241	1,310
10.25.011.02.4112	Vision Insurance	331	338	345	346	365
10.25.011.02.4116	Disability Insurance	97	97	99	121	122
10.25.011.04.5001	General Supplies	1,813	814	1,424	1,000	1,000
10.25.011.04.5120	Outside Printing	—	—	—	300	300
10.25.011.06.5210	Training Travel	3,279	1,926	483	2,500	2,500
10.25.011.06.5259	City-Wide Training	590	857	862	2,000	2,000
10.25.011.08.5399	Miscellaneous Fees	24,278	22,010	22,528	24,500	24,500
10.25.011.16.5715	Casualty Insurance	808	2,562	3,611	5,461	6,650
10.25.011.38.5804	Special Events	917	924	819	1,000	1,000
10.25.011.38.5810	Publications	476	—	476	500	—
10.25.011.38.5811	Membership Dues	699	793	748	1,000	1,000
10.25.011.38.5989	Miscellaneous Expenses	7,928	7,847	11,585	13,000	13,000
TOTALS		<u>\$ 269,681</u>	<u>\$ 281,442</u>	<u>\$ 310,315</u>	<u>\$ 356,418</u>	<u>\$ 368,597</u>

Finance Department Program Narrative

Mission Statement:

To ensure the fiscal integrity of the City of Liberty by exercising due diligence and control over the City's assets and resources. Additionally, Finance will provide quality service and support to both internal and external customers through the efficient and effective use of sound business principles.

Services:

The Finance Department is responsible for the Accounting and Finance Division as well as the Utility Billing Division; however, the Utility Billing Division is part of the Utility Funds rather than the General Fund. In 2018 Finance began to oversee the Business Licensing Division.

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

Staffing Levels:

The Finance Department's proposed staffing levels for FY2021, along with a brief look at historical staffing levels, are as follows:

Position Title	2017	2018	2019	2020	2021 Budget
Accountant	1	—	2	2	2
Accounting Specialist	—	—	1	1	1
Operations Supervisor	—	—	1	1	1
Accounting Manager	1	2	2	2	2
Accounts Payable Specialist	1	1	—	—	—
Assistant Finance Director	1	1	1	1	1
Finance Analyst	1	1	1	1	1
Finance Director/Assistant City Administrator	1	1	1	1	1
Finance Specialist - Licensing	—	1	—	—	—
Finance Technician	3	2	2	3	3
Lead Finance Technician	—	1	1	—	—
Lead Meter Technician	1	—	—	—	—
Meter Service Technician	2	2	—	—	—
Office Supervisor	1	1	—	—	—
Payroll Specialist	1	1	1	1	1
Total	14	14	13	13	13

Previous Year's Goals and Objectives:

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

1. Continue succession planning within the Finance Department

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

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

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

2. Continued OpenGov Utilization

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

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

- ## 3. Coordinate with IT and the Utility departments to plan and start the implementation of a city-wide water meter replacement program. This goal has been pending for a number of years and will be considered an organization priority in 2020.

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

Update: Project completed in July of 2020.

FY2021 Goals and Objectives:

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

1. WaterSmart Integration

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

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

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

2. Upgrade to Payroll/HR Software

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

3. Upgrade to Financial Software

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

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

Objective: Utilizing existing taxes to support existing City services.

YEAR 2021 BUDGET DETAIL
ACCOUNTING & FINANCE

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.30.130.02.4001	Salaries	\$ 409,814	\$ 446,491	\$ 558,681	\$ 479,291	\$ 509,257
10.30.130.02.4002	Part- Time	—	632	—	—	35,000
10.30.130.02.4004	Overtime	732	1,315	1,350	2,143	520
10.30.130.02.4015	Opt Out (Health Insurance)	5,582	7,875	8,918	7,421	5,949
10.30.130.02.4018	Health Savings Account	10,265	9,868	7,752	6,233	4,346
10.30.130.02.4101	Social Security	30,882	33,759	42,036	37,077	42,466
10.30.130.02.4102	LAGERS Retirement Program	39,492	45,689	52,531	51,677	48,813
10.30.130.02.4104	Workers Compensation	587	1,023	1,325	1,657	1,165
10.30.130.02.4105	Health Insurance	58,325	59,221	63,566	60,724	65,804
10.30.130.02.4106	Life Insurance	119	120	129	121	114
10.30.130.02.4107	Dental Insurance	3,593	3,749	3,684	3,505	3,578
10.30.130.02.4112	Vision Insurance	642	798	824	826	848
10.30.130.02.4116	Disability Insurance	262	276	308	342	330
10.30.130.04.5001	General Supplies	2,654	3,659	5,361	3,000	2,500
10.30.130.04.5110	Copier Lease	2,375	2,613	2,788	2,400	2,500
10.30.130.04.5120	Outside Printing	1,670	2,507	2,786	2,000	2,000
10.30.130.06.5210	Training Travel	4,035	189	1,437	100	4,000
10.30.130.06.5251	Registration Fees	294	—	349	350	500
10.30.130.08.5306	Audit Fees	62,591	52,730	70,321	60,000	70,000
10.30.130.08.5346	Financial Services	31,007	28,444	28,774	30,000	30,000
10.30.130.08.5371	Advertising	—	53	—	—	—
10.30.130.08.5379	Legal Ads	83	—	107	—	—
10.30.130.08.5397	Contract Labor	—	75	—	—	—
10.30.130.08.5399	Miscellaneous Fees	73,957	78,082	66,936	75,000	75,000
10.30.130.14.5551	Office Equip Maintenance	824	693	1,338	1,300	850
10.30.130.14.5591	Software Maintenance	100	100	100	200	100
10.30.130.16.5715	Casualty Insurance	799	8,852	12,896	17,088	18,840
10.30.130.18.5601	Minor Equipment	30	429	494	250	500
1030.130.18.5611	Equipment Rental	—	—	206	—	—
10.30.130.38.5801	Over/Short	743	2,333	(69)	100	100
10.30.130.38.5803	Meeting Expense	13	40	7	50	50
10.30.130.38.5808	Postage	1,481	—	1,694	1,500	1,500
10.30.130.38.5810	Publications	—	—	—	50	—
10.30.130.38.5811	Membership Dues	911	902	692	700	700
10.30.130.38.5989	Miscellaneous Expenses	79	17,895	500	200	200
TOTALS		<u>\$ 743,939</u>	<u>\$ 810,411</u>	<u>\$ 937,818</u>	<u>\$ 845,305</u>	<u>\$ 927,530</u>

Police Department Program Narrative

Mission Statement:

The primary mission of the Liberty Police Department is to assist in creating as good a lifestyle as possible for all City residents with an environment free from crime and disorder accomplished through dedicated service to the community in a manner that is fair, but firm.

Services:

1. Administration

The Administration Department includes the administrative, planning, budgeting, organizing and directing of everyday functions of the department. The goal of the Administration Budget Program is to provide organized and focused administrative services to the entire Liberty Police Department in order to permit the operations services to concentrate more fully on community service and positive individual citizen contacts.

2. Police Patrol Unit

The Patrol Division encompasses the basic, traditional idea of police service; the uniformed patrol. It is a 24/7/365 operation and is the most visible, contact-intensive function of the Liberty Police Department. Within the Patrol Operations Program is the Traffic Safety Unit, which investigates the majority of motor vehicle accidents, and conducts targeted enforcement for traffic violations.

3. Police Investigation Unit

The Criminal Investigations Unit serves as a support function for the police department's Patrol Division. Primary responsibilities include: processing crime scenes and investigating crimes involving persons and property by conducting interviews with suspects, victims, and witnesses; conducting background investigations of prospective police department employees including truth verification; presenting completed criminal investigations for prosecution; and reporting case clearance statistics.

4. Police Youth Resource Services Unit

The Police Youth Resource Services Unit includes the School Resource Officer (SRO) Unit of the Liberty Police Department and the Liberty Intervention Focusing on Education (LIFE) program.

5. Police Communications Unit

The Communications Unit encompasses all relevant communication needs for Liberty public safety including 911 lines, administrative phone lines, non-emergency phones, two-way radio traffic, and the tracking of calls for services to ensure service levels are maintained. The Communications Unit is also responsible for the operation and maintenance of the on-site prisoner holding facility. Additional primary responsibilities include dispatching police, fire, and ambulance service, monitoring the weather radio and activating storm sirens when necessary, entering data into the CAD System as well as entering, modifying, and removing records from REJIS, Mules, and NCIC. The Communications Unit is also responsible for receiving all after business hour calls for water, wastewater, and street department emergencies.

6. Police Records Unit

All of the records functions and related budget items within the Liberty Police Department are the responsibility of the Records Unit. All reports, citations, and other items of record are forwarded to this unit for the proper filing and dissemination to inside and outside customers. The Records Unit is also responsible for vendor accounts payable.

Staffing Levels:

The Police Department's proposed staffing levels for FY2021, along with a brief look at historical staffing levels, are as follows:

Position Title	2017	2018	2019	2020	2021 Budget
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Communications Officer	9	9	9	7	9
Communications Supervisor	1	1	1	1	1
Police Captain	2	2	2	2	2
Police Chief	1	1	1	1	1
Police Corporal	4	4	4	4	4
Police Lieutenant	2	2	2	1	1
Police Officer	25	29	29	30	31
Police Sergeant	6	6	6	5	5
Records Technician	3	3	3	1	3
Support Services Supervisor	1	1	1	1	1
Total	54.5	58.5	58.5	53.5	58.5

Previous Year's Goals and Objectives:

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

1. Administration Program:

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

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

recognized for a proactive approach in decreasing liability exposure through technical and legal expertise. Continue efforts to maintain and remodel police department facilities in City Hall. Continue to work in conjunction with Human Resources to assess and update positions, to include job descriptions and compensation, to be commensurate with duties and responsibilities for each position. Due to attrition, the police department continues the ongoing process of recruiting and training replacements for open positions.

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

2. Police Patrol Unit:

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

Objective: The department will continue to maintain efforts to recruit and retain the best quality police officers in a competitive law enforcement employee market. The department will ensure compliance with Missouri POST training standards while starting a new 3-year POST reporting period. In continuation of the department's commitment to the International Association of Chiefs of Police (IACP) "One Mind Pledge," special focus will be given to continuing Crisis Intervention Team (CIT) training. The CIT program trains police officers in best practices to handle situations involving mental illness, developmental disability, or emotionally disturbed persons. The department also continues to pursue enhanced training in the areas of risk management, use of force decision making, racial profiling, cultural

competency and defensive tactics to help ensure compliance with increased Missouri POST training standards. The Liberty Police Department recognizes the value of providing "in-house" resources for employees and their family members to support them in managing both professional and personal crisis. In support of this, the newly implemented peer support program for department employees and their families will continue. The use of e-ticketing will continue to promote traffic safety. Successful community outreach efforts such as Coffee With a Cop and Tweet Alongs will continue. The department will maintain and further develop the equipment replacement schedule.

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

3. Criminal Investigations Unit:

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

Objective: Strive for a yearly case clearance rate of 50% within the criminal investigations unit. Examine resources and research options for improved methodologies and crime analysis procedures.

Update: In 2020 the Criminal Investigations Unit achieved a 52% total case clearance rate, while department wide a 53% clearance rate was achieved. Offenses are cleared in one of two ways - by arrest or by exceptional means, in accordance with Uniform Crime Reporting (UCR) program guidelines. The Federal Bureau of Investigation's UCR Program collects, publishes, and archives crime statistics from law enforcement agencies across the nation. Transitioning the UCR Program to a federally mandated National Incident Based Reporting System (NIBRS) only data collection in 2021 continues, and is part of the project to replace our 20+ year old Computer Aided Dispatch (CAD) and Records Management System (RMS) with a new system which will reduce costs and improve both efficiency and interoperability with other area Police and Fire agencies.

4. Youth Resource Services:

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

Objective: Continue to maintain successful working relationships with school district administrative and security personnel. Continue instruction of the Liberty Intervention Focusing on Education (LIFE) curriculum for 6th grade students in the school district. The LIFE curriculum includes the Science Based Drug Education (SBDE) program which covers such topics as brain functions and processes, the three major drug categories, the gateway theory, and the damaging effects of specific drugs. There is a component which covers intellectual property and copyright laws, and another that covers sexual harassment in the school setting. In addition, the LIFE curriculum includes a program called i-SAFE, which is an internet safety program covering cyber security, bullying, personal safety, and predators. The School Resource Officer Program will also continue with the 5th annual Junior Police Academy (JPA) program in the summer with select seventh to eighth grade students from the Liberty School District. The purpose of the program is to provide a safe, educational, and fun experience to the students and to give them a view into law enforcement and

provide an understanding of police work. An added program benefit is that it provides information to youth interested in a future career in law enforcement to inspire their sense of civic duty. Classes include basic law enforcement/laws and procedures, patrol tactics/use of force, crime scene investigations, drug and criminal investigations, traffic/accident investigations, SWAT, qualifications and the hiring process to be a police officer, and situational role playing.

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

5. Communications Unit:

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

Objective: Continue monitoring all aspects of operations with the Metropolitan Area Regional Radio System (MARRS) in the Communications Center. Continue Mid-America Regional Council (MARC) technological upgrades in the communications center for future enhancements to the emergency 911 system. Continue public safety answering points (PSAP) consolidation discussions with area agencies while monitoring implementation of the new mobile phone tax legislation for Missouri, intended for future funding of 911 services in consideration of the continuous decline in landlines. Continue research towards a modern replacement for the 20 year old Computer Aided Dispatch (CAD) system. Continue to supplement shift coverage with part time communications officers, and cross trained police officers, and continue striving to achieve full staffing in 2020.

Update: The City approved funding for replacement of the current Computer Aided Dispatch (CAD) and Records Management System (RMS) software, with a product to be provided by Central Square Technologies. The current system is over twenty years old and

is in need of replacement. The new system which will improve efficiency of operations for dispatch, and it will reduce costs. It provides opportunities for interoperability with other area agencies for both Police and Fire.

6. Records Unit:

To professionally support all members of the Liberty Police Department and the community by ensuring there are proper resources and data available, within budget constraints, to accomplish the department primary goals.

Objective: Leverage technologies as a means to offset increased service demands with limited resources. Efforts will continue to complete the backlog of arrest jackets, maintain audit of records retention requirements, and continue off-site secure storage of long term required retention for certain police records. Continue research towards a modern replacement for the 20 year old report writing Records Maintenance System (RMS).

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

FY2021 Goals and Objectives:

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

1. Administration Program:

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

Objective: The City of Liberty Public Safety departments currently employ a CAD (Computer Aided Dispatch) and RMS (Records Management System), which is over twenty years old. These systems are now at the end of their useful life and need to be replaced, as both hardware and support have become unreliable and expensive to maintain. Due to the limitations of the current core software system, both Police and Fire have been required to secure additional supplemental software systems at additional cost to support process requirements. Current lack of integration between individual public safety systems and components is expensive, difficult to maintain, and inefficient. This inefficiency creates multiple points of duplicative work for Police, Fire and Court. In 2020, the City approved funding for replacement of our current systems CAD and RMS with a software product provided by Central Square Technologies. This replacement software project will improve dispatch, records management, and several additional necessary functions that are currently unavailable, or only available in limited capacities.

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

2. Police Patrol Unit:

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

Objective: As COVID-19 restrictions permit, we will renew our training events to ensure we maintain proficiency. We will renew cooperative efforts with other area law enforcement agencies to enhance operations procedures. We will help combat COVID-19 by supporting safety and traffic control at vaccine distribution locations. The department will continue working in cooperation with other area law enforcement agencies to provide a peer support program for employees and their families experiencing both professional and personal crisis. The department will continue efforts to recruit and retain the best quality police officers in a competitive law enforcement employee market. The department will ensure compliance with Missouri POST training standards and pursue enhanced training in the areas of risk management, use of force decision making, racial profiling and cultural competency, and defensive tactics. Special focus will continue with Crisis Intervention Team (CIT) training which trains officers in best practices to handle situations involving mental

illness, developmental disability, or emotionally disturbed persons. The enhancement of crime analysis procedures with current resources will continue. The use of e-ticketing will continue in support of traffic safety, along with grant funding for DWI and hazardous moving violation enforcement efforts. The department will continue to develop the equipment replacement schedule. We will implement new and efficient technology such as in car fingerprint scanners, and a mobile License Plate Reader (LPR), obtained through grant funding. The use of police social media platforms will continue to be developed to support public safety and inform the public. Community outreach efforts such as Coffee With a Cop, Tweet Alongs, and other events will be renewed in 2021, as permitted by COVID-19 restrictions.

3. Criminal Investigations Unit:

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

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

4. Youth Resource Services:

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

Objective: As progress to combat COVID-19 continues, we will renew and maintain successful working relationships with school district administrative and security personnel. We will renew and continue instruction of the Liberty Intervention Focusing on Education (LIFE) curriculum for 6th grade students in the school district. The LIFE curriculum includes the Science Based Drug Education (SBDE) program which covers such topics as brain functions and processes, the three major drug categories, the gateway theory, and the damaging effects of specific drugs. Other components of the LIFE curriculum cover intellectual property and copyright laws, internet safety and security, sexual harassment in the school setting, bullying, personal safety, and predators. In conjunction with the school district, the LIFE curriculum continues to be reviewed in consideration of the legalization of medical marijuana. The Junior Police Academy (JPA) program is under review for renewal, in consideration of COVID-19 restrictions. The JPA is provided in the summer with

select seventh to eighth grade students from the Liberty School District. The purpose of the program is to provide a safe, educational, and fun experience to the students and to give them a view into law enforcement and provide an understanding of police work. An added program benefit is that it provides information to youth interested in a future career in law enforcement to inspire their sense of civic duty. Classes include basic law enforcement/laws and procedures, patrol tactics/use of force, crime scene investigations, drug and criminal investigations, traffic/accident investigations, SWAT, qualifications and the hiring process to be a police officer, and situational role playing.

5. Communications Unit:

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

Objective: The project for transition and upgrade in 2021 to Central Square software in support of Computer Aided Dispatch (CAD) and Records management System (RMS) operations will align the City with other regional municipalities to facilitate interconnected services. The City will be joining a regional multi-agency system, along with nearby agencies. This provides additional support capabilities, and research will continue for potential opportunities for integration and consolidation of dispatch service operations in the future. We will also continue monitoring all aspects of operations with the Metropolitan Area Regional Radio System (MARRS) in the Communications Center. We will continue Mid-America Regional Council (MARC) technological upgrades in the communications center for future enhancements to the emergency 911 system. We will continue to supplement shift coverage with part time communications officers, and cross trained police officers, and strive to achieve full Communications Unit staffing in 2021.

6. Records Unit:

To professionally support all members of the Liberty Police Department and the community by ensuring there are proper resources and data available, within budget constraints, to accomplish the department primary goals.

Objective: In 2020, the City approved funding for replacement of our 20+ year old outdated Computer Aided Dispatch (CAD) and Records Management System (RMS) with a software product provided by Central Square Technologies. This replacement software will improve dispatch, records management, and several additional and necessary functions that are currently unavailable or only available in limited capacities. In addition, efforts will continue to complete the backlog of arrest jackets, maintain audit of records retention requirements, and continue off-site secure storage of

long term required retention for certain police records. Preparations continue for transitioning the UCR Program to a federally mandated National Incident Based Reporting System (NIBRS) only data collection. To save significant staff time, we will continue develop our use of modern cloud file sharing technology to more efficiently fulfill in car and body camera video records requests.

YEAR 2021 BUDGET DETAIL
POLICE ADMINISTRATION

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.40.500.02.4001	Salaries	\$ 200,392	\$ 228,094	\$ 254,082	\$ 219,616	\$ 228,266
10.40.500.02.4004	Overtime	10,305	9,406	13,783	9,197	11,400
10.40.500.02.4015	Opt Out (Health Insurance)	—	3,500	1,167	776	—
10.40.500.02.4018	Health Savings Account	1,156	1,432	1,903	1,573	1,944
10.40.500.02.4101	Social Security	15,142	17,709	19,332	17,108	18,483
10.40.500.02.4102	LAGERS Retirement	30,329	34,781	39,069	35,533	37,169
10.40.500.02.4104	Workers Compensation	4,788	8,869	11,719	14,504	11,054
10.40.500.02.4105	Health Insurance	36,885	23,453	44,475	45,412	54,509
10.40.500.02.4106	Life Insurance	43	44	49	45	45
10.40.500.02.4107	Dental Insurance	1,588	1,306	1,626	1,493	1,638
10.40.500.02.4112	Vision Insurance	455	467	535	478	504
10.40.500.02.4116	Disability Insurance	70	71	38	72	73
10.40.500.04.5001	General Supplies	12,291	11,702	14,303	10,500	10,500
10.40.500.04.5099	Miscellaneous Supplies	1,980	2,737	873	3,600	3,600
10.40.500.04.5120	Outside Printing	—	—	—	1,200	600
10.40.500.06.5210	Training Travel	799	—	9,168	7,000	14,000
10.40.500.06.5251	Registration Fees	331	—	15,399	25,000	35,000
10.40.500.06.5252	Lodging	1,285	—	1,458	—	—
10.40.500.06.5253	Meals Per Diem	1,305	249	1,041	—	—
10.40.500.06.5259	Other Training	—	—	1,703	—	—
10.40.500.08.5336	Testing Fees	3,310	2,106	11,563	12,000	12,000
10.40.500.08.5392	Employment Testing	1,044	1,621	1,600	—	—
10.40.500.08.5399	Miscellaneous Fees	21,482	22,174	22,155	18,500	18,500
10.40.500.12.5453	Mobile Phones	8,024	9,662	7,500	8,000	—
10.40.500.14.5521	Vehicle Fuel	49,402	70,305	64,408	59,000	59,000
10.40.500.14.5541	Vehicle Maintenance	24,013	34,495	31,048	40,000	50,000
10.40.500.14.5551	Equipment Maintenance	1,503	450	127	1,270	1,270
10.40.500.14.5552	Radio Maintenance	11,496	12,548	11,190	13,000	13,000
10.40.500.14.5571	Building Maintenance	—	—	1,686	—	—
10.40.500.16.5711	Property Insurance	289	1,232	2,204	2,113	2,084
10.40.500.16.5715	Casualty Insurance	391,354	200,974	169,722	130,275	142,350
10.40.500.18.5601	Minor Equipment	50,568	33,156	36,766	45,000	45,000
10.40.500.18.5606	Vehicle Changeover Costs	19,547	12,357	8,070	31,000	35,000
10.40.500.18.5612	Equipment Lease	3,500	3,900	4,250	4,250	4,250
10.40.500.24.6003	Lease Principal	258,948	265,621	235,700	212,705	150,069
10.40.500.24.6008	Lease Principal	—	—	25,000	80,000	140,000
10.40.500.24.6013	Lease Interest	34,875	31,948	26,530	20,090	13,914
10.40.500.24.6018	Lease Interest	—	—	11,204	19,617	17,605
10.40.500.24.6021	Debt Service Fees	188	221	221	—	—
10.40.500.24.6024	Cost of Issuance	1,763	4,456	6,670	—	—
10.40.500.36.7101	Vehicles	136,402	127,166	—	247,079	155,000
10.40.500.36.7201	Capital Equipment	19,115	10,442	70,843	349,972	200,000
10.40.500.38.5803	Meeting Expense	1,943	1,816	1,833	2,000	2,000
10.40.500.38.5810	Publications	530	—	250	—	—
10.40.500.38.5811	Membership Dues	3,371	2,959	4,832	4,000	4,000
10.40.500.38.5812	Clothing Expense	50,783	52,684	57,886	54,950	54,950
10.40.500.38.5989	Miscellaneous Expenses	62	813	176	800	800
TOTALS		\$1,412,652	\$1,246,928	\$1,245,155	\$1,748,728	\$1,549,577

YEAR 2021 BUDGET DETAIL
POLICE PATROL UNIT

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.40.501.02.4001	Salaries	\$1,558,667	\$1,848,210	\$1,788,210	\$1,786,623	\$2,101,260
10.40.501.02.4002	Part-time	17,068	15,172	17,400	23,036	25,000
10.40.501.02.4004	Overtime	198,195	225,107	280,356	216,085	162,610
10.40.501.02.4015	Opt Out (Health Insurance)	37,676	28,991	27,207	24,119	21,494
10.40.501.02.4018	Health Savings Account	17,824	29,912	25,817	26,331	23,779
10.40.501.02.4101	Social Security	134,100	157,366	157,654	156,015	155,569
10.40.501.02.4102	LAGERS Retirement Program	261,320	306,797	304,081	320,851	321,373
10.40.501.02.4104	Workers Compensation	102,636	102,103	115,420	142,776	108,044
10.40.501.02.4105	Health Insurance	209,992	245,892	278,679	314,112	340,916
10.40.501.02.4106	Life Insurance	485	506	517	521	522
10.40.501.02.4107	Dental Insurance	12,816	13,765	14,218	14,008	15,124
10.40.501.02.4112	Vision Insurance	3,013	3,464	3,435	3,316	3,460
10.40.501.02.4116	Disability Insurance	1,109	1,312	1,372	1,303	1,323
10.40.501.04.5001	General Supplies	—	54	124	—	—
10.40.501.04.5006	Vehicle Supplies	480	—	—	—	—
10.40.501.04.5050	SWAT Team Supplies	2,776	2,183	10,092	12,300	12,300
10.40.501.04.5051	Armory Supplies	23,813	28,046	13,908	30,000	30,000
10.40.501.06.5251	Registration Fees	25	—	—	—	—
10.40.501.08.5399	Miscellaneous Expense	—	—	—	2,500	5,000
10.40.501.14.5541	Vehicle Maintenance	—	—	16	—	—
10.40.501.14.5551	Equipment Maintenance	—	—	1,429	1,500	1,500
10.40.501.14.5559	Misc. Equipment Maintenance	455	—	2,857	2,500	2,500
10.40.501.18.5601	Minor Equipment	—	342	63	—	—
10.40.501.18.5602	Neighborhood Watch Equip	3,241	2,542	4,392	2,500	5,000
10.40.501.38.5812	Clothing Expense	—	—	932	—	—
10.40.530.02.4099	Less: PSST Salary & Benefits	(115,572)	(588,506)	(624,988)	788,503	(1,162,745)
TOTALS		<u>\$2,470,119</u>	<u>\$2,423,256</u>	<u>\$2,423,190</u>	<u>\$3,868,899</u>	<u>\$2,174,029</u>

YEAR 2021 BUDGET DETAIL
POLICE INVESTIGATION UNIT

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.40.502.02.4001	Salaries	\$ 309,388	\$ 340,480	\$ 340,923	\$ 388,026	\$ 348,401
10.40.502.02.4004	Overtime	35,078	33,776	32,729	34,082	40,000
10.40.502.02.4015	Opt Out (Health Insurance)	5,104	3,500	6,604	5,141	3,071
10.40.502.02.4018	Health Savings Account	3,666	6,366	3,897	6,441	4,584
10.40.502.02.4101	Social Security	25,402	27,442	27,643	29,242	30,298
10.40.502.02.4102	LAGERS Retirement Program	49,623	57,048	56,930	62,864	63,369
10.40.502.02.4104	Workers Compensation	8,960	16,634	21,929	27,728	21,106
10.40.502.02.4105	Health Insurance	46,150	49,803	49,310	61,488	73,572
10.40.502.02.4106	Life Insurance	96	90	90	90	90
10.40.502.02.4107	Dental Insurance	3,052	2,834	2,683	3,007	3,275
10.40.502.02.4112	Vision Insurance	768	732	662	771	881
10.40.502.02.4116	Disability Insurance	260	244	244	242	245
10.40.502.38.5802	Metro Drug Squad	8,000	8,000	8,000	8,000	8,000
TOTALS		<u>\$ 495,545</u>	<u>\$ 546,948</u>	<u>\$ 551,644</u>	<u>\$ 627,122</u>	<u>\$ 596,892</u>

YEAR 2021 BUDGET DETAIL
YOUTH RESOURCE SERVICES

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.40.507.02.4001	Salaries	\$ 130,893	\$ 121,059	\$ 122,228	\$ 121,543	\$ 122,456
10.40.507.02.4004	Overtime	16,202	17,769	15,649	15,587	17,500
10.40.507.02.4018	Health Savings Account	1,548	2,988	3,122	4,262	2,580
10.40.507.02.4101	Social Security	10,531	9,958	9,905	10,374	10,904
10.40.507.02.4102	LAGERS Retirement Program	22,111	20,577	20,776	22,370	22,806
10.40.507.02.4104	Workers Compensation	4,869	7,632	8,168	9,986	7,605
10.40.507.02.4105	Health Insurance	34,374	31,654	36,303	39,132	41,518
10.40.507.02.4106	Life Insurance	45	36	36	36	36
10.40.507.02.4107	Dental Insurance	1,523	1,210	1,233	1,238	1,310
10.40.507.02.4112	Vision Insurance	198	202	310	410	428
10.40.507.02.4116	Disability Insurance	122	97	97	97	98
10.40.507.08.5395	Lease Payments	—	—	—	—	—
10.40.507.14.5559	Misc. Equipment Maintenance	—	—	—	100	100
TOTALS		\$ 222,415	\$ 213,184	\$ 217,827	\$ 225,135	\$ 227,341

YEAR 2021 BUDGET DETAIL
POLICE COMMUNICATIONS

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.40.511.02.4001	Salaries	\$ 379,305	\$ 401,192	\$ 359,615	\$ 412,701	\$ 458,363
10.40.511.02.4002	Part-time	7,987	10,073	20,085	14,752	20,000
10.40.511.02.4004	Overtime	79,630	85,315	75,004	75,763	78,500
10.40.511.02.4015	Opt Out (Health Insurance)	9,829	11,331	12,717	15,131	12,282
10.40.511.02.4018	Health Savings Account	1,080	2,940	2,520	2,665	5,750
10.40.511.02.4101	Social Security	34,716	37,055	34,373	39,126	43,979
10.40.511.02.4102	LAGERS Retirement Program	43,824	50,377	40,656	50,366	58,264
10.40.511.02.4104	Workers Compensation	679	1,169	1,455	1,771	1,325
10.40.511.02.4105	Health Insurance	63,918	52,821	40,434	71,333	107,646
10.40.511.02.4106	Life Insurance	228	137	120	205	162
10.40.511.02.4107	Dental Insurance	4,795	4,369	3,354	3,872	4,637
10.40.511.02.4112	Vision Insurance	1,246	1,196	863	1,102	1,422
10.40.511.02.4116	Disability Insurance	272	321	276	346	392
10.40.511.04.5001	General Supplies	—	—	20	—	—
10.40.511.04.5052	Property Room Supplies	2,445	2,902	1,668	2,500	3,500
10.40.511.04.5053	Jail Supplies	218	65	301	500	1,000
10.40.511.04.5099	Miscellaneous Supplies	345	—	61	300	—
10.40.511.08.5373	Prisoner Housing Expense	21,957	27,164	31,224	18,000	35,000
10.40.511.14.5559	Misc. Equipment Maintenance	18,979	19,256	35,514	37,000	50,000
10.40.511.16.5601	Minor Equipment	—	620	609	—	—
10.40.511.38.5811	Membership Dues	—	—	—	—	—
10.40.511.38.5812	Clothing Expense	—	—	135	200	—
TOTALS		\$ 671,451	\$ 708,302	\$ 661,005	\$ 747,633	\$ 882,222

YEAR 2021 BUDGET DETAIL
POLICE RECORDS UNIT

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.40.512.02.4001	Salaries	\$ 150,459	\$ 157,929	\$ 153,475	\$ 175,208	\$ 193,009
10.40.512.02.4004	Overtime	3,719	6,847	11,683	4,885	4,200
10.40.512.02.4015	Opt Out (Health Insurance)	5,352	6,912	4,323	3,298	3,071
10.40.512.02.4018	Health Savings Account	1,971	2,940	4,177	3,627	4,185
10.40.512.02.4101	Social Security	12,046	12,927	12,262	13,913	15,642
10.40.512.02.4102	LAGERS Retirement Program	13,487	17,911	16,597	18,129	21,469
10.40.512.02.4104	Workers Compensation	236	393	471	589	469
10.40.512.02.4105	Health Insurance	7,870	21,591	24,078	42,603	68,028
10.40.512.02.4106	Life Insurance	66	72	60	67	72
10.40.512.02.4107	Dental Insurance	1,788	1,879	1,627	1,918	2,419
10.40.512.02.4112	Vision Insurance	294	282	288	434	642
10.40.512.02.4116	Disability Insurance	179	195	162	177	196
10.40.512.04.5001	General Supplies	—	36	—	—	—
10.40.512.04.5110	Copier Lease & Usage	2,527	2,385	2,467	5,500	5,500
10.40.512.08.5393	Regional Alert System	9,292	9,574	11,079	11,000	11,000
10.40.512.08.5397	Contract Labor	2,377	—	—	—	—
10.40.512.14.5559	Misc. Equipment Maintenance	—	342	—	1,200	1,200
10.40.512.14.5591	Software Maintenance	1,500	—	—	1,200	1,700
10.40.512.18.5601	Minor Equipment	—	—	680	600	600
10.40.512.38.5808	Postage	187	117	307	500	500
TOTALS		<u>\$ 213,350</u>	<u>\$ 242,334</u>	<u>\$ 243,737</u>	<u>\$ 284,848</u>	<u>\$ 333,902</u>

YEAR 2021 BUDGET DETAIL
PARKING CONTROL UNIT

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.40.514.02.4001	Salaries	\$ —	\$ 402	\$ 1,074	\$ 246	\$ —
10.40.514.02.4002	Part-Time	3,608	13,874	13,014	17,941	19,850
10.40.514.02.4101	Social Security	276	1,059	1,078	1,392	1,519
10.40.514.02.4104	Workers Compensation	—	425	489	129	102
TOTALS		<u>\$ 3,883</u>	<u>\$ 15,760</u>	<u>\$ 15,655</u>	<u>\$ 19,708</u>	<u>\$ 21,471</u>

Fire Department Program Narrative

Mission Statement:

To meet the needs of the patrons of the City of Liberty in a professional and timely manner.

Services:

1. Administration

Fire administration is lead and managed by the Fire Chief. The Fire Chief also serves as the Director of EMS and the Director of Emergency Management for the City. Fire administration is responsible for planning, organizing, leading, and evaluation all aspects of the department, which includes: Emergency Services, Emergency Medical Services, Fire Prevention, and Training. In addition, it is the primary responsibility of the administration to secure and provide the necessary resources to enable the employees to provide and maintain the service level the citizens have come to expect. The administration has and continues to provide fiscal accountability while increasing the efficiencies of the department.

2. Emergency Services

The Fire Department's Emergency Services Division contains all aspects in regards to the City's capability to respond to and mitigate fire and emergency medical incidents. This includes, but is not limited to: fire, extrications, rescue, medical emergencies, hazardous materials, special rescues, environmental emergencies, water rescues, and all other threats to life, safety, and property. The high level of preparedness to mitigate emergency incidents is maintained through training, occupancy use, occupancy familiarization, public education, maintenance and familiarization of equipment, resource identification, and physical fitness.

The Operation Division is staffed by three shifts working 24 hours on and 48 hours off rotation. All shifts are staffed with a minimum of one shift commander (Assistant Chief) and

11 personnel (3 Captains and 8 Firefighters) of which at least five are Emergency Medical Technician-Paramedics. Staffing will increase to one shift commander and 12 personnel on March 1, 2018.

RESPONSE TIMES

Type	2015	2016	2017	2018	2019	2020
Dispatch to Enroute	1.38	1.31	1.36	1.51	1.41	1.54
Enroute to On Scene	4.23	3.47	3.83	4.15	4.14	4.01
Dispatch to On Scene	5.61	4.78	5.19	5.67	6.01	5.87
911 to On Scene	6.88	6.08	6.51	7.5	7.6	6.9

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	2015	2016	2017	2018	2019	2020
EMS Pt. Transports	2318	2169	2324	2324	2800	2781
Total Responses	3931	3877	4377	4377	4629	4431

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

1. Emergency Medical Services

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

The EMS Division is responsible for responding to, treating, and transporting ill and injured parties that are in the City of Liberty and the surrounding hospital district, that is not covered by the other entities. The City currently has three ambulances staffed 24 hours per day. All Fire Department personnel are state and/or nationally licensed to the

Emergency Medical Technician-Basic or Emergency Medical Technician-Paramedic level. All apparatus within the Fire Department respond to medical emergencies with a minimum of one paramedic on each apparatus maintaining Advanced Life Support (ALS) status at all times.

2. Fire Training

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

3. Fire Prevention

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

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

Staffing Levels:

The Fire Department's proposed staffing levels for FY2020, along with a brief look at historical staffing levels, are as follows:

	2017	2018	2019	2020	2021 Budget
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Assistant Chief-Shift Commander	3	3	3	3	3
Division Chief-Fire Marshal	1	1	1	1	1
Division Chief-Training	1	1	1	1	1
Fire Captain	9	9	9	9	9
Fire Chief	1	1	1	1	1
Firefighter/EMT	9	10	10	8	8
Firefighter/Paramedic	24	29	29	31	31
Total	48.5	54.5	54.5	54.5	54.5

Previous Year's Goals and Objectives:

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

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

Objective: The FD utilizing the Labor/Management process will advertise for the positions of Firefighter/Paramedic and Firefighter/Paramedic in 2020. The Department will complete an eligibility process to establish a list to utilize to fill vacancies and future positions.

Update: The Fire Department utilized the Labor/Management process to complete a hiring process for the positions of Firefighter/Paramedic, Firefighter/Paramedic Student, and Firefighter/EMT in the first quarter of 2019. The process allowed the department to hire two Firefighter/Paramedic in 2019, as well as establish an eligibility list with a Firefighter/Paramedic Student qualified individuals for future vacancies and positions.

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

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

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

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

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

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

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

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

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

FY2021 Goals and Objectives:

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

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

Objective: The FD utilizing the Labor/Management process will advertise for the positions of Firefighter/Paramedic and Firefighter/Paramedic in 2021. The Department will complete an eligibility process to establish a list to utilize to fill vacancies and future positions.

2. Prepare and complete a study to remodel Fire Station #3 and purchase land for Fire Station #4.

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

3. Recover and return to normal after Covid-19.

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

YEAR 2021 BUDGET DETAIL
FIRE ADMINISTRATION

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.50.300.02.4001	Salaries	\$ 135,423	\$ 152,268	\$ 174,786	\$ 140,011	\$ 145,329
10.50.300.02.4004	Overtime	8,644	6,654	8,092	7,528	10,917
10.50.300.02.4018	Health Savings Account	1,430	2,534	2,974	4,108	1,839
10.50.300.02.4101	Social Security	10,496	11,643	13,580	11,289	12,094
10.50.300.02.4102	LAGERS Retirement Program	27,218	32,156	26,780	29,609	31,012
10.50.300.02.4104	Workers Compensation	5,160	9,110	12,411	14,978	10,745
10.50.300.02.4105	Health Insurance	22,921	23,145	23,004	27,524	29,561
10.50.300.02.4106	Life Insurance	28	28	25	28	27
10.50.300.02.4107	Dental Insurance	1,031	935	857	940	983
10.50.300.02.4112	Vision Insurance	274	277	249	278	290
10.50.300.02.4116	Disability Insurance	76	75	68	73	73
10.50.300.04.5001	General Supplies	2,003	1,229	2,372	2,000	2,000
10.50.300.04.5009	Maintenance Materials	402	2,792	266	750	750
10.50.300.04.5013	Food	2,332	2,763	3,774	2,270	2,270
10.50.300.04.5017	Equipment Supplies	46	110	19	250	750
10.50.300.04.5099	Miscellaneous Supplies	17	250	—	—	—
10.50.300.04.5110	Copier Lease	2,571	2,693	2,170	2,700	2,700
10.50.300.04.5120	Outside Printing	—	—	—	1,250	1,250
10.50.300.06.5253	Lodging & Meals	458	—	—	—	—
10.50.300.06.5259	Training Costs	5,086	1,575	4,311	6,355	6,855
10.50.300.08.5356	Medical Fees	—	—	—	—	20,000
10.50.300.08.5366	Fire Chief Recruitment	—	—	—	—	—
10.50.300.08.5369	Pest Control/Cleaning	957	1,507	1,562	2,114	2,114
10.50.300.08.5372	Recruitment	174	32	—	—	—
10.50.300.08.5392	Employment Testing	3,596	150	3,018	2,500	2,500
10.50.300.08.5399	Miscellaneous Fees	—	1,159	(15)	—	—
10.50.300.12.5401	Electric	21,070	22,320	20,593	22,790	22,790
10.50.300.12.5421	Natural Gas	5,350	7,718	8,029	9,840	10,332
10.50.300.12.5453	Mobile Phones	—	—	9,085	785	—
10.50.300.14.5521	Vehicle Fuel	3,265	3,336	2,644	3,950	3,950
10.50.300.14.5541	Vehicle Maintenance	1,014	335	2,281	1,750	1,750
10.50.300.14.5551	Office Equipment Maint	—	99	—	350	350
10.50.300.14.5552	Radio Maintenance	—	—	—	—	—
10.50.300.14.5553	Emergency Mgmt Maint	20,344	27,990	20,315	30,000	30,000
10.50.300.14.5559	Misc. Equipment Maintenance	514	1,240	2,201	1,855	1,855
10.50.300.14.5571	Building Maintenance	15,454	29,020	17,155	20,000	25,000
10.50.300.14.5575	Grounds/Landscaping	294	1,368	1,053	1,000	1,000
10.50.300.16.5711	Property Insurance	7,149	10,051	13,388	14,352	15,293
10.50.300.16.5731	General Liability	—	—	—	—	—
10.50.300.16.5715	Casualty Insurance	286	2,681	3,076	3,621	3,990
10.50.300.18.5601	Minor Equipment	1,775	3,315	2,537	4,500	4,500
10.50.300.38.5803	Meeting Expense	42	—	—	—	—
10.50.300.38.5808	Postage	706	305	513	450	450
10.50.300.38.5811	Membership Dues	1,851	1,218	2,145	5,851	5,851
10.50.300.38.5812	Clothing Expense	—	211	973	1,000	1,000
10.50.300.38.5989	Miscellaneous Expense	—	26	—	—	—
TOTALS		<u>\$ 309,458</u>	<u>\$ 364,318</u>	<u>\$ 386,287</u>	<u>\$ 378,649</u>	<u>\$ 412,170</u>

YEAR 2021 BUDGET DETAIL
EMERGENCY SERVICES

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.50.301.02.4001	Salaries	\$2,186,913	\$2,521,389	\$2,651,261	\$2,585,404	\$3,122,494
10.50.330.02.4099	Less: PSST Salary & Benefits	(184,708)	(753,359)	(1,195,103)	1,228,269	(1,760,246)
10.50.301.02.4002	Part-time	28	28	—	770	500
10.50.301.02.4003	Out of Class	57,548	80,885	83,809	67,016	79,240
10.50.301.02.4004	Overtime	319,204	289,715	370,500	367,470	299,730
10.50.301.02.4015	Opt Out (Health Insurance)	28,816	27,241	24,577	24,895	21,494
10.50.301.02.4018	Health Savings Account	39,224	59,762	58,043	61,445	49,345
10.50.301.02.4101	Social Security	189,818	213,716	229,236	232,784	247,592
10.50.301.02.4102	LAGERS Retirement Program	543,122	652,548	693,504	696,059	710,269
10.50.301.02.4104	Workers Compensation	224,029	242,986	278,429	366,861	283,903
10.50.301.02.4105	Health Insurance	442,750	514,130	631,712	692,256	770,840
10.50.301.02.4106	Life Insurance	705	776	782	783	792
10.50.301.02.4107	Dental Insurance	25,397	26,184	26,663	26,358	28,470
10.50.301.02.4112	Vision Insurance	4,867	6,201	6,979	7,079	7,577
10.50.301.02.4115	Detail Allowance	67	419	311	300	300
10.50.301.02.4116	Disability Insurance	1,741	2,086	2,067	2,099	2,156
10.50.301.04.5001	General Supplies	1,426	2,999	3,358	2,000	2,000
10.50.301.04.5006	Vehicle Supplies	887	5,378	4,329	2,500	3,000
10.50.301.04.5009	Maintenance Materials	105	1,580	170	500	500
10.50.301.04.5017	Equipment Supplies	469	2,240	442	2,500	2,500
10.50.301.04.5018	Minor Tools	180	762	27	—	—
10.50.301.04.5019	Radio Supplies	6,100	5,974	2,545	10,000	10,000
10.50.301.04.5020	Station Supplies	4,952	7,006	6,232	7,500	7,500
10.50.301.04.5099	SCBA Supplies	3,273	6,380	9,038	4,000	6,000
10.50.301.06.5259	Training Costs	1,840	—	322	—	—
10.50.301.08.5399	Miscellaneous Fees	—	41	—	—	—
10.50.301.14.5521	Vehicle Fuel	24,706	32,197	28,033	31,000	31,000
10.50.301.14.5541	Vehicle Maintenance	39,512	74,992	80,646	56,500	61,000
10.50.301.14.5552	Radio Maintenance	15,947	17,892	10,355	17,040	17,040
10.50.301.14.5559	Misc. Equipment Maintenance	9,772	949	3,539	5,500	5,500
10.50.301.16.5715	Casualty Insurance	11,959	97,921	104,320	115,851	127,720
10.50.301.18.5601	Minor Equipment	9,167	3,851	4,820	10,000	10,000
10.50.301.36.7202	Computer Equipment	—	—	—	—	—
10.50.301.38.5812	Clothing Expense	35,686	24,966	29,786	32,250	32,250
10.50.301.38.5813	Protective Clothing	615	—	—	—	—
TOTALS		\$4,046,116	\$4,169,832	\$4,150,729	\$6,656,989	\$4,180,466

YEAR 2021 BUDGET DETAIL
EMS SERVICES

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.50.311.04.5003	Medical Supplies	\$ 57,998	\$ 66,255	\$ 72,855	\$ 64,555	\$ 64,555
10.50.311.04.5006	Vehicle Supplies	—	4	44	—	—
10.50.311.04.5010	Chemicals	1,511	1,009	659	1,450	1,450
10.50.311.06.5259	Training Costs	—	—	—	—	—
10.50.311.08.5356	Medical Fees	12,000	12,000	12,000	17,000	17,000
10.50.311.08.5399	Miscellaneous Fees	—	196	—	9,200	9,200
10.50.311.12.5453	Mobile Phones	5,124	7,047	1,121	6,360	—
10.50.311.14.5521	Vehicle Fuel	14,578	21,921	19,571	21,000	21,000
10.50.311.14.5541	Vehicle Maintenance	33,730	4,613	6,743	26,350	27,668
10.50.311.14.5559	Misc. Equipment Maintenance	2,089	1,024	2,831	2,000	2,000
10.50.311.16.5715	Casualty Insurance	—	—	—	—	—
10.50.311.18.5601	Minor Equipment	3,821	7,223	181	9,730	9,730
10.50.311.38.5811	Membership Dues	—	—	3,000	—	—
10.50.311.38.5812	Clothing Expense	—	—	—	—	—
TOTALS		<u>\$ 130,850</u>	<u>\$ 121,291</u>	<u>\$ 119,004</u>	<u>\$ 157,645</u>	<u>\$ 152,603</u>

YEAR 2021 BUDGET DETAIL
TRAINING DIVISION

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.50.315.02.4001	Salaries	\$ 81,661	\$ 93,290	\$ 82,092	\$ 78,893	\$ 93,014
10.50.315.02.4003	Out of Class	200	600	400	323	600
10.50.315.02.4004	Overtime	6,322	—	—	—	—
10.50.315.02.4018	Health Savings (HSA)	2,118	3,378	2,846	1,290	1,290
10.50.315.02.4101	Social Security	6,630	7,054	6,164	6,111	7,260
10.50.315.02.4102	LAGERS Retirement Program	19,371	21,219	18,561	18,041	21,218
10.50.315.02.4104	Workers Compensation	3,733	6,568	8,918	11,174	8,342
10.50.315.02.4105	Health Insurance	17,144	15,827	14,590	16,803	20,759
10.50.315.02.4106	Life Insurance	18	18	15	17	18
10.50.315.02.4107	Dental Insurance	659	605	514	569	655
10.50.315.02.4112	Vision Insurance	198	202	172	188	214
10.50.315.02.4116	Disability Insurance	49	49	41	—	—
10.50.315.04.5001	General Supplies	69	333	66	400	400
10.50.315.04.5024	CERT Supplies	—	—	(18)	—	—
10.50.315.04.5025	CPR Training Supplies	(689)	331	596	750	1,000
10.50.315.06.5251	Registration Fees	—	—	—	—	—
10.50.315.06.5259	Training Costs	227	319	18,632	36,465	39,465
10.50.315.12.5453	Mobile Phones	—	—	69	572	—
10.50.315.14.5521	Vehicle Fuel	2,006	2,776	2,494	3,074	3,074
10.50.315.14.5541	Vehicle Maintenance	10	302	1,169	1,500	1,500
10.50.315.16.5715	Casualty Insurance	140	2,040	2,173	2,414	2,660
10.50.315.38.5811	Membership Dues	234	398	215	350	500
TOTALS		<u>\$ 140,100</u>	<u>\$ 155,310</u>	<u>\$ 159,710</u>	<u>\$ 178,934</u>	<u>\$ 201,969</u>

YEAR 2021 BUDGET DETAIL
FIRE PREVENTION

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.50.321.02.4001	Salaries	\$ 76,832	\$ 88,837	\$ 94,828	\$ 93,523	\$ 97,075
10.50.321.02.4003	Out of Class	200	600	400	500	—
10.50.321.02.4004	Overtime	15,881	—	—	—	—
10.50.321.02.4018	Health Savings (HSA)	774	1,494	1,116	1,686	1,290
10.50.321.02.4101	Social Security	6,639	6,427	6,843	7,058	7,525
10.50.321.02.4102	LAGERS Retirement Program	20,115	20,213	21,426	21,446	22,132
10.50.321.02.4104	Workers Compensation	4,032	6,698	8,548	11,183	8,706
10.50.321.02.4105	Health Insurance	15,354	15,827	18,597	20,031	20,759
10.50.321.02.4106	Life Insurance	18	18	18	18	18
10.50.321.02.4107	Dental Insurance	659	605	617	620	655
10.50.321.02.4112	Vision Insurance	198	202	206	205	214
10.50.321.02.4116	Disability Insurance	49	49	49	48	49
10.50.321.04.5001	General Supplies	1,666	1,558	1,769	1,500	1,500
10.50.321.04.5021	Supplies-Learn Not To Burn	154	—	1,001	1,000	1,000
10.50.321.04.5024	CERT Supplies	1,027	249	854	1,250	1,250
10.50.321.04.5099	Fire Prevention Supplies	5,400	4,298	3,451	6,000	6,300
10.50.321.06.5251	Registration Fees	530	943	2,287	2,495	2,495
10.50.321.06.5259	Training Cost	—	487	—	—	—
10.50.321.12.5453	Mobile Phone	—	—	112	783	—
10.50.321.14.5521	Vehicle Fuel	477	649	—	954	954
10.50.321.14.5541	Vehicle Maintenance	124	993	92	1,000	1,000
10.50.321.16.5715	Casualty	344	2,040	2,173	2,414	2,660
10.50.321.38.5810	Publications	1,346	1,847	1,346	2,000	2,000
10.50.321.38.5811	Membership Dues	364	284	250	400	600
10.50.321.38.5812	Clothing Expense	1,627	397	437	600	600
TOTALS		\$ 153,808	\$ 154,715	\$ 166,421	\$ 176,714	\$ 178,782

Community Services Division

Program Narrative

Mission Statement:

The Community Services division exists to enhance the quality of life for Liberty's senior adults and physically challenged citizens by providing transportation, home delivered meals, and programming which may enhance their spiritual, intellectual, physical and social well-being.

Services:

1. Administration

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

2. Access Transportation Services

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

3. Senior Silver Center

The Liberty Silver Senior Center enhances the quality of life for Liberty's senior adults and physically challenged citizens by providing nutritional meals and a variety of activities for adults aged 60 and older.

Staffing Levels:

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

Position Title	2017	2018	2019	2020	2021 Budget
Administrative Assistant	1	—	1	1	—
Bus Driver	1	1	1	1	1
Manager	1	—	—	—	1
Recreation Program Coordinator	1	3	2	2	2
Senior Center Technician	1	—	—	—	—
Total	5	4	4	4	4

Previous Year's Goals and Objectives:

The Community Services Division FY2020 goals and objectives were as follows:

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

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

Update:

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

- *2,187 meals served Note: Silver Center Closed Mid-March due to Covid-19*
- *57 unduplicated meals served*
- *2,400 Well Check Calls Note: We usually call 15-20 seniors per day but only get talk to around 5. We leave nice messages and the senior usually calls back within the week.*
- *5 Phone Pal – Senior Pairs matched*

- 17 volunteer Phone Pals waiting for a senior
- 14 UMKC student volunteers
- 30 participants received a flu shot
- 400 bags for the Northland Professionals in Aging "Health Fair"
- 11 regularly attend Grief Support
- 20 attend a special Grief Support workshop
- 66 Participants in 8 different Evidence Based workshops
- 10 Active Silver Stitchers
- 135 Phone Bingo Note: Average 15 participants per game
- 35 Medicare with CLAIM
- 4 Memory Journals
- 3,183 – Unduplicated participants

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

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

replace our 2010 Ford bus with almost 100,000 miles. Through the federal 5310 funding program we will receive \$48,944 and through our local Clay County Senior Service department we will receive \$13,041 making the bus fully funded. We greatly appreciate the grants that will help us better serve the community.

Meals on Wheels provided the following:

Fundraising:

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

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

- *21,466 meals delivered (16,370)*
- *174 unduplicated clients (142)*
- *248 days (243 days)*
- *Average of 87 meals per day (67)*
- *63 new volunteers (33)*
- *206 Community FoodKits delivered (0)*
- *The Meals on Wheels Loves Pets Too program served 1,200 lbs of food.*
- *“I just want to thank you SO, so much for delivering the cat food and litter. It is wonderful. I can’t tell you how much it means to us. We needed it desperately.”*
- *“Dazzle and I wanted to thank you. We got our food, food bowls, leashes, pooper scoopers, Chiefs toy and more. We want to extend our thanks and gratitude.”*
-

Two Clean Up Days for our recipients.

2020 MOW Recipient Survey Findings - September 15, 2020

- *69 responses*
- *Food Quality – 4.02/5*
- *Amount of Food – 4.37/5*
- *Volunteer Friendliness – 4.84/5*
- *Volunteer Helpfulness – 4.66/5*
- *Meal Cost – 4.37/5*

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

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

Liberty Community Christmas Tree Program:

What a year it was for the Liberty Community Christmas Tree! We helped a record number of families and our big Delivery Day went off without a hitch! THANK YOU to everyone who contributed to the food drive, donated monetarily, adopted a family and delivered food/gifts. The citizens of Liberty can count on the LCCT Commission and COL staff to step up and help during an especially hard year for many in our own community. LCCT by the Numbers 2020:

- 370 families
- 945 children
- 106 seniors
- \$62,000+ in monetary donations
- Just as much donated food as last year!
- Dan Lechner's Farmers Insurance Agency in Kearney donated bicycles to families.
- Journey Church adopted 1 family (3 children) who missed the deadline.
- Old Chicago staff and customers adopted 3 families who also missed the LCCT deadline
- Words of Appreciation from LCCT Recipients:
 - 2020 has been an awful year. For everyone. We were no different. I signed up online to receive some extra Christmas help for my kiddos. It

was an easy process and was done quickly. I received a call from our shopper volunteer and she was great she took the time to ask questions about each child as well as me and my husband. The gifts were delivered and we were all blown away. My kids have never seen so many gifts before. They told me "it worked it worked, santa must have seen us trying really hard to be good!!" The boxes of food were stuffed with great items and we are just so very thankful for this program! Thank you so much for giving me and my kiddos a sweet ending to this awful year!

- The morning I received my packages and food, I was preparing the grocery list and it was quite a bit larger than normal. With my teenage son at home most of the time, he eats a lot! The food donations came at the perfect time. I am truly grateful for the generosity provided by the Liberty Community Christmas Tree, thank you!*
- My mother and I have had a rough year medically unrelated to COVID. Add COVID and it has been devastating financially like many others. My mom has been on dialysis for 6 years now due to kidney cancer. I have had multiple joint replacements and not finished yet. The food each Christmas for the past 8 to 10 years has been a major blessing for us. It helps us put food on the table when we have the most trouble doing so. We enjoy every last drop of every item. We shop some with food stamps to make many wonderful meals complete. This program is a godsend We are so Grateful to all the donors and volunteers. Thank You!! With our Love and many blessings.*

2. Professional Development

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

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

3. Marketing/Program Promotion

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

Update: Objective met as stipulated above.

FY2021 Goals and Objectives:

The Community Services Division's FY2021 goals and objectives include the following:

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

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

2. Partnerships

Objective: Continue partnerships with other agencies providing services to older adults. Track for use with MARC grant funding request.

3. Marketing/Program Promotion

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

4. Professional Development

Participation in Meals on Wheels America Conference, ServTracker Conference, Age Positive Conference via online programs, and Missouri Public Transportation Association (MPTA) membership.

YEAR 2021 BUDGET DETAIL
COMMUNITY SERVICES (AGING) - ADMINISTRATION

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.60.481.02.4001	Salaries	\$ 27,058	\$ 39,140	\$ 40,314	\$ 41,204	\$ 59,303
10.60.481.02.4002	Part-time	—	—	—	—	—
10.60.481.02.4015	Opt Out	1,108	—	—	—	—
10.60.481.02.4018	Health Savings Account	899	1,499	1,695	2,193	1,318
10.60.481.02.4101	Social Security	2,108	2,775	2,852	3,042	4,637
10.60.481.02.4102	LAGERS Retirement Program	950	4,110	4,072	4,442	6,365
10.60.481.02.4104	Workers Compensation	66	102	109	138	341
10.60.481.02.4105	Health Insurance	2,720	5,764	10,971	16,231	21,125
10.60.481.02.4106	Life Insurance	15	18	18	18	22
10.60.481.02.4107	Dental Insurance	345	425	525	620	786
10.60.481.02.4112	Vision Insurance	65	80	110	141	181
10.60.481.02.4116	Disability Insurance	41	49	49	48	49
10.60.481.04.5001	General Supplies	462	154	30	100	480
10.60.481.04.5063	Christmas Tree Commission	771	557	778	1,100	850
10.60.481.04.5064	Meals on Wheels	4,869	13,276	10,583	10,000	14,330
10.60.481.04.5099	Miscellaneous Supplies	125	4,451	3,596	4,000	1,200
10.60.481.04.5110	Copier Lease	3,399	348	—	—	—
10.60.481.04.5120	Outside Printing	835	62	281	225	375
10.60.481.06.5210	Training Travel	209	—	—	75	—
10.60.481.06.5249	Other Travel	—	—	—	—	—
10.60.481.06.5251	Registration Fees	791	125	—	695	100
10.60.481.06.5253	Lodging and Meals	—	—	—	155	155
10.60.481.08.5371	Advertising	—	—	—	—	—
10.60.481.08.5399	Miscellaneous Fees	—	11	—	—	—
10.60.481.12.5453	Mobile Phones	—	—	—	1,164	—
10.60.481.16.5715	Casualty Insurance	110	1,281	1,806	2,414	2,660
10.60.481.18.5601	Minor Equipment	612	—	—	100	100
10.60.481.24.6024	Cost of Issuance	599	—	—	—	—
10.60.481.16.7203	Software	6,087	3,960	—	—	—
10.60.481.38.5803	Meeting Expense	856	726	187	100	100
10.60.481.38.5808	Postage	14	—	16	—	—
10.60.481.38.5811	Membership Dues	180	70	500	680	535
10.60.481.38.5812	Clothing	59	166	43	100	100
10.60.481.38.5989	Miscellaneous Expense	389	825	687	420	715
TOTALS		\$ 55,744	\$ 79,974	\$ 79,221	\$ 89,405	\$ 115,827

YEAR 2021 BUDGET DETAIL
COMMUNITY SERVICES (AGING) - ACCESS BUS SERVICE

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.60.482.02.4001	Salaries	\$ 73,266	\$ 75,420	\$ 80,464	\$ 73,849	\$ 71,372
10.60.482.02.4002	Part-time	12,045	13,023	17,419	17,952	22,480
10.60.482.02.4015	Opt Out (Health Insurance)	3,325	3,325	3,137	246	—
10.60.482.02.4018	Health Savings Account	1,971	1,680	1,331	2,415	1,464
10.60.482.02.4101	Social Security	6,739	6,981	7,688	7,361	7,292
10.60.482.02.4102	LAGERS Retirement Program	7,208	8,196	8,107	6,407	7,648
10.60.482.02.4104	Workers Compensation	1,595	3,672	5,650	6,621	4,740
10.60.482.02.4105	Health Insurance	5,312	5,764	6,371	12,797	14,806
10.60.482.02.4106	Life Insurance	30	30	30	34	36
10.60.482.02.4107	Dental Insurance	1,072	1,029	1,050	844	908
10.60.482.02.4112	Vision Insurance	211	216	220	164	176
10.60.482.02.4116	Disability Insurance	49	49	49	44	49
10.60.482.04.5001	General Supplies	—	30	41	100	200
10.60.482.04.5120	Outside Printing	315	262	—	375	100
10.60.482.06.5210	Training Travel	—	—	—	—	—
10.60.482.06.5251	Registration Fees	—	—	—	—	—
10.60.482.08.5399	Miscellaneous Fees	135	—	—	100	200
10.60.482.12.5453	Mobile Phones	—	—	—	2,330	—
10.60.482.14.5521	Vehicle Fuel	7,809	9,052	7,870	7,737	10,000
10.60.482.14.5541	Vehicle Maintenance	9,871	8,179	3,590	4,538	6,700
10.60.482.14.5559	Misc Equipment Maintenance	—	—	—	110	200
10.60.482.16.5711	Property Insurance	—	127	254	248	253
10.60.482.16.5715	Casualty Insurance	389	4,080	4,347	4,827	5,320
10.60.482.18.5601	Minor Equipment	456	—	532	100	—
10.60.482.24.6001	Lease - Principal	—	16,480	21,550	22,818	—
10.60.482.24.6011	Lease - Interest	—	1,200	1,192	615	—
10.60.482.24.6021	Service Fees Access Bus	—	10	10	—	—
10.60.482.36.7101	Capital Outlay-Access Bus	60,777	—	—	—	12,236
10.60.482.38.5811	Membership Dues	—	—	—	—	300
10.60.482.38.5812	Clothing Expense	442	—	83	300	600
10.60.482.38.5989	Miscellaneous Expense	—	11	—	—	—
TOTALS		\$ 193,015	\$ 158,817	\$ 170,983	\$ 172,932	\$ 167,080

YEAR 2021 BUDGET DETAIL
COMMUNITY SERVICES (AGING) - SILVER CENTER

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.60.483.02.4001	Salaries	\$ 32,635	\$ 35,069	\$ 38,649	\$ 37,185	\$ 38,576
10.60.483.02.4002	Part-time	26,835	24,091	28,269	26,400	32,608
10.60.483.02.4018	Health Savings Account	2,118	3,378	2,846	2,876	2,685
10.60.483.02.4101	Social Security	4,471	4,450	5,043	5,274	5,544
10.60.483.02.4102	LAGERS Retirement Program	3,036	3,593	3,672	4,038	4,186
10.60.483.02.4104	Workers Compensation	78	993	2,295	2,789	1,824
10.60.483.02.4105	Health Insurance	17,144	15,827	17,707	19,141	20,759
10.60.483.02.4106	Life Insurance	18	18	18	18	18
10.60.483.02.4107	Dental Insurance	659	605	617	620	655
10.60.483.02.4112	Vision Insurance	198	202	206	205	214
10.60.483.02.4116	Disability Insurance	49	49	49	48	49
10.60.483.04.5001	General Supplies	1,855	1,198	1,563	334	1,990
10.60.483.04.5004	Recreation Supplies	196	169	141	50	180
10.60.483.04.5099	Miscellaneous Supplies	2,109	3,159	3,129	1,615	3,000
10.60.483.06.5210	Training Travel	—	—	—	—	—
10.60.483.06.5249	Other Travel	285	—	—	—	—
10.60.483.06.5251	Registration Fees	90	98	263	187	160
10.60.483.08.5352	Senior Activities	700	—	—	—	—
10.60.483.08.5354	Meals On Wheels	6,101	—	—	—	—
10.60.483.08.5355	Senior Center Programs	810	—	—	—	—
10.60.483.08.5371	Advertising	—	—	—	100	300
10.60.483.08.5399	Miscellaneous Fees	1,692	454	734	100	400
10.60.483.14.5551	Equipment Maintenance	—	4,545	6,693	5,110	5,110
10.60.483.16.5715	Casualty Insurance	105	1,281	1,806	2,414	2,660
10.60.483.18.5601	Minor Equipment	718	777	864	200	700
10.60.483.38.5811	Membership Dues	—	—	—	—	—
10.60.483.38.5812	Clothing	90	370	100	300	300
10.60.483.38.5989	Misc. Other	—	500	166	200	340
TOTALS		\$ 101,992	\$ 100,828	\$ 114,828	\$ 109,204	\$ 122,258

Public Works Department Program Narrative

Mission Statement:

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

Services:

1. Engineering

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

2. Building Maintenance

The Building Maintenance Division provides services associated with the maintenance and upkeep of the City Hall facility. This division provides oversight and management of the contract maintenance of the building's environmental systems and the custodial services provided by an outside vendor. Any projects pertaining to renovating and refurbishing the facility are also managed by this department.

3. Street Maintenance

The Street Maintenance program is within the Operations division of the Public Works department. This division is responsible for traffic striping; installing and/or replacing street signs, curbs, gutters and sidewalks; street sweeping; snow removal; mowing rights-of-ways; drainage system maintenance; and pavement maintenance/repairs.

4. Solid Waste/Recycling

The City provides a weekly trash and recycling collection service to the citizens of Liberty through an independent contractor. The City also participates in the Mid-America Regional Council's household hazardous waste program and provides a drop-off recycle site.

Staffing Levels:

The Public Works Department's proposed staffing levels for FY2020, along with a brief look at historical staffing levels, are as follows:

Position Title	2017	2018	2019	2020	2021 Budget
Administrative Assistant	2	2	1	1	1
Capital Review Engineer	1	1	1	1	1
City Engineer/Assistant Public Works Director	1	1	1	1	1
Facilities Management Supervisor	1	1	1	1	1
Public Works Mechanic	1	1	1	1	1
Project Inspector	2	2	2	1	1
Public Works Crew Chief	3	2	2	2	2
Public Works Director	1	1	1	1	1
Public Works Maintenance Worker I	—	4	4	4	4
Public Works Maintenance Worker II	8	4	4	4	4
Public Works Superintendent	1	1	1	1	1
Senior Project Inspector	—	—	—	1	1
Total	21	20	19	19	19

Previous Year's Goals and Objectives:

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

1. Manage major transportation network improvements.

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

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

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

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

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

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

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

Update: On-going.

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

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

2. Manage major storm water network improvements.

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

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

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

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

Update: On-going.

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

Update: On-going

4. Manage Major Capital Improvements Projects

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

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

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

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

Objective: Continue energy efficiency improvements.

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

FY 2021 Goals and Objectives:

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

1. Manage major transportation network improvements.

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

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

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

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

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

2. Manage major storm water network improvements.

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

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

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

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

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

4. Manage Major Capital Improvements Projects

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

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

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

5. Maintain City Street Assets

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

YEAR 2021 BUDGET DETAIL
ENGINEERING

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.70.201.02.4001	Salaries	\$ 214,738	\$ 239,954	\$ 243,590	\$ 225,617	\$ 299,093
10.70.201.02.4002	Part-time	—	—	11,112	7,842	14,563
10.70.201.02.4004	Overtime	3,453	4,313	12,648	7,960	5,150
10.70.201.02.4018	Health Savings Account	4,666	5,734	6,284	5,661	4,052
10.70.201.02.4101	Social Security	15,763	17,583	19,342	18,302	24,699
10.70.201.02.4102	LAGERS Retirement Program	20,612	25,687	25,792	22,495	32,371
10.70.201.02.4104	Workers Compensation	3,719	5,585	7,045	9,456	9,760
10.70.201.02.4105	Health Insurance	37,603	42,242	46,528	40,735	55,810
10.70.201.02.4106	Life Insurance	47	54	54	60	72
10.70.201.02.4107	Dental Insurance	2,142	2,058	2,056	1,781	2,279
10.70.201.02.4112	Vision Insurance	344	371	368	277	397
10.70.201.02.4116	Disability Insurance	77	97	97	114	146
10.70.201.04.5001	General Supplies	4,952	2,896	2,593	3,000	3,000
10.70.201.04.5110	Copier Lease & Usage	984	886	1,131	1,700	1,700
10.70.201.06.5210	Training Travel	726	918	568	1,000	1,000
10.70.201.06.5251	Registration Fees	590	3,983	1,504	2,000	2,000
10.70.201.08.5322	Engineering Studies	—	—	—	1,500	1,500
10.70.201.08.5371	Advertising	—	—	—	400	400
10.70.201.08.5399	Miscellaneous Fees	8,060	7,980	10,029	7,200	7,200
10.70.201.12.5453	Mobile Phones	600	2,097	3,293	1,000	—
10.70.201.14.5521	Vehicle Fuel	3,946	5,376	5,349	4,000	4,000
10.70.201.14.5541	Vehicle Maintenance	1,533	556	2,398	3,500	3,500
10.70.201.14.5544	Storm Water Improvements	—	—	8,311	—	—
10.70.201.14.5556	Street/Traffic Lights	45,469	36,618	74,741	50,000	50,000
10.70.201.16.5715	Casualty	1,656	6,823	7,766	8,297	8,510
10.70.201.18.5601	Minor Equipment	233	2,223	—	3,000	3,000
10.70.201.38.5803	Meeting Expense	15	204	44	200	200
10.70.201.38.5810	Publications	40	684	—	500	500
10.70.201.38.5811	Membership Dues	1,258	1,559	1,263	1,500	1,500
10.70.201.38.5812	Clothing Expense	207	440	567	700	700
10.70.201.38.5989	Miscellaneous Expenses	342	202	518	500	500
TOTALS		<u>\$ 373,771</u>	<u>\$ 417,123</u>	<u>\$ 494,990</u>	<u>\$ 430,297</u>	<u>\$ 537,602</u>

YEAR 2021 BUDGET DETAIL
BUILDING MAINTENANCE

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.70.221.02.4001	Salaries	\$ 46,470	\$ 47,789	\$ 49,199	\$ 50,286	\$ 61,230
10.70.221.02.4004	Overtime	1,994	2,360	2,907	2,273	3,090
10.70.221.02.4015	Opt Out (Health Ins)	—	—	—	—	—
10.70.221.02.4018	Health Savings Account	1,080	1,680	1,331	1,463	1,174
10.70.221.02.4101	Social Security	3,656	3,734	3,825	3,985	5,010
10.70.221.02.4102	LAGERS Retirement Program	4,626	5,282	5,252	5,607	5,631
10.70.221.02.4104	Workers Compensation	1,271	2,220	2,967	3,891	3,104
10.70.221.02.4105	Health Insurance	6,387	5,764	6,371	6,819	17,585
10.70.221.02.4106	Life Insurance	18	18	18	17	18
10.70.221.02.4107	Dental Insurance	413	425	433	396	453
10.70.221.02.4112	Vision Insurance	78	80	82	76	88
10.70.221.02.4116	Disability Insurance	49	49	49	44	48
10.70.221.04.5001	General Supplies	—	—	11	250	250
10.70.221.04.5008	Maintenance Supplies	—	60	2	—	—
10.70.221.06.5251	Registration Fees	—	—	90	—	—
10.70.221.08.5397	Contract Labor	19,876	22,241	19,968	24,500	24,500
10.70.221.08.5399	Miscellaneous Fees	83	—	—	500	500
10.70.221.12.5401	Electric	82,987	84,958	69,000	83,000	83,000
10.70.221.12.5402	Energy Efficiency Upgrade	—	—	—	—	—
10.70.221.12.5421	Natural Gas	11,051	12,349	11,304	12,000	12,000
10.70.221.12.5453	Mobile Phones	—	—	—	500	—
10.70.221.14.5571	Building Maintenance	—	—	—	—	—
10.70.221.14.5572	Facilities Maintenance	73,084	57,493	97,982	85,000	125,000
10.70.221.16.5711	Property Insurance	15,741	13,552	11,074	10,996	11,444
10.70.221.16.5715	Casualty Insurance	91	1,281	1,806	2,414	2,660
10.70.221.18.5601	Minor Equipment	—	70	—	100	100
10.70.221.24.6001	Principal-MDNR	6,394	5,413	—	—	—
10.70.221.24.6011	Interest-MDNR	409	130	—	—	—
10.70.221.38.5812	Clothing Expense	163	450	16	1,000	1,000
10.70.221.38.5989	Miscellaneous Expense	13,956	14,400	15,098	8,800	15,855
TOTALS		<u>\$ 289,877</u>	<u>\$ 281,798</u>	<u>\$ 298,783</u>	<u>\$ 303,917</u>	<u>\$ 373,740</u>

YEAR 2021 BUDGET DETAIL
STREET MAINTENANCE

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.70.225.02.4001	Salaries	\$ 497,594	\$ 508,207	\$ 554,120	\$ 574,827	\$ 588,009
10.70.225.02.4002	Part-Time	—	—	—	—	—
10.70.225.02.4004	Overtime	24,244	24,957	62,365	52,202	47,000
10.70.225.02.4015	Opt Out (Health Ins)	4,433	5,090	3,819	6,596	6,141
10.70.225.02.4018	Health Savings Account	6,961	11,486	13,765	15,309	10,179
10.70.225.02.4101	Social Security	38,618	39,475	45,922	48,498	49,827
10.70.225.02.4102	LAGERS Retirement Program	49,555	56,066	57,109	65,217	68,390
10.70.225.02.4104	Workers Compensation	45,229	49,443	60,286	72,827	56,320
10.70.225.02.4105	Health Insurance	117,754	123,094	147,541	142,180	148,880
10.70.225.02.4106	Life Insurance	208	215	220	182	189
10.70.225.02.4107	Dental Insurance	5,393	5,098	5,904	5,867	6,074
10.70.225.02.4112	Vision Insurance	1,313	1,387	1,528	1,428	1,498
10.70.225.02.4116	Disability Insurance	466	493	543	442	465
10.70.225.04.5001	General Supplies	24,217	17,844	17,277	20,000	20,000
10.70.225.04.5009	Maintenance Materials	38	77	183	—	—
10.70.225.06.5251	Registration Fees	—	198	—	500	500
10.70.225.04.5099	Miscellaneous Fees	—	—	135	—	—
10.70.225.08.5397	Contract Labor	8,390	4,460	14,536	—	—
10.70.225.08.5399	Miscellaneous Fees	5,559	2,752	581	4,000	4,000
10.70.225.12.5401	Electric	7,641	9,619	8,377	10,500	10,500
10.70.225.12.5405	Electric - Street Lights	647,380	618,565	681,677	702,800	723,884
10.70.225.12.5406	Electric - Traffic Signals	11,983	11,048	14,964	18,300	18,849
10.70.225.12.5421	Natural Gas	2,166	5,842	5,839	5,800	5,800
10.70.225.12.5453	Mobile Phones	2,400	3,670	3,663	3,700	—
10.70.225.14.5521	Vehicle Fuel	39,276	40,244	52,482	37,500	42,500
10.70.225.14.5541	Vehicle Maintenance	63,845	109,803	118,946	70,000	77,000
10.70.225.14.5551	Office Equipment Maint	1,578	187	20	500	500
10.70.225.14.5559	Misc Equipment Maintenance	—	30	203	—	—
10.70.225.14.5571	Building Maintenance	18,479	13,145	15,121	20,000	25,000
10.70.225.14.5574	Tree Maintenance	—	—	—	—	—
10.70.225.15.5622	Gravel - Street Repairs	307	—	—	—	—
10.70.225.15.5631	Sand - Snow Removal	1,097	—	—	—	—
10.70.225.15.5632	Salt - Snow Removal	36,737	82,622	91,075	81,000	81,000
10.70.225.15.5633	Chemicals - Snow Removal	13,572	11,109	21,758	14,000	14,000
10.70.225.15.5634	Supplies-Snow Removal	5,015	315	14,500	8,000	8,000
10.70.225.15.5641	Paint - Street Marking	—	123	—	—	—
10.70.225.15.5644	Supplies - Street Marking	5	—	—	—	—
10.70.225.16.5711	Property Insurance	9,293	8,879	8,344	9,304	10,479
10.70.225.16.5715	Casualty Insurance	725	25,192	29,152	32,463	33,260
10.70.225.18.5601	Minor Equipment	4,842	342	—	2,500	2,500
10.70.225.18.5611	Equipment Rental	1,840	—	—	2,500	2,500
10.70.225.24.6001	Principal-MDNR	—	—	—	—	—
10.70.225.24.6011	Interest-MDNR	—	—	—	—	—
10.70.225.38.5811	Membership Dues	—	—	—	—	—
10.70.225.38.5812	Clothing Expense	6,585	4,850	5,134	5,750	5,750
10.70.225.38.5813	Protective Clothing	1,683	3,457	3,140	4,025	4,025
10.70.225.38.5989	Miscellaneous Expense	—	27	47,415	6,909	6,909
TOTALS		\$1,706,422	\$1,799,408	\$2,107,645	\$2,045,626	\$2,079,928

Planning & Development Department

Program Narrative

Mission Statement:

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

Services:

1. Building Division

- Building Inspections

The services in this program include the inspection activities necessary to ensure that residential, commercial, institutional, and industrial structures conform to the adopted building codes with approved plans for life and safety. The activities included with this program are preliminary construction meetings, blueprint reviews, processing and issuing building permits, serving as staff to the Board of Appeals and providing and enforcing the City Codes for citizens, staff. Building Inspections will issue over 950 building permits and conduct over 3,000 building inspections within a year.

- Residential Rental Occupancy Code

The services in this program include the enforcement of the Residential Rental Occupancy Code established in 1987. The activities in this program include performing rental inspections for compliance, establishing and maintaining a current data base of owners and property locations, take complaints from tenants or landlords, keep accurate records of all inspections and re-inspections.

- Dangerous Buildings

The services in this program are to establish a practical method for repairing, vacating or ordering the demolition of buildings and structures which may endanger the life, health and welfare of the general public. The activities in this program include site inspections, code interpretations, public hearings, taking complaints and having a large grasp of the Liberty City Code. The program works with property owners to abate all dangerous conditions. These conditions may include abandoned homes and homes with occupants. This program works closely with the Division of Youth Services, Clay County Health Department, and the Division of Aging Services.

2. Community Development Division

- Historic Preservation

This program provides support and outreach to the residents of Liberty's historic districts. Staff provides support and analysis to the Historic District Review Commission. Services include technical assistance for homeowners; providing preservation information via the web site and quarterly newsletter; and review and processing of applications for certificates of appropriateness. An average of 75 applications for certificates of appropriateness is processed each year. This program is responsible for maintaining Liberty's status as a Certified Local Government and complying with state requirements for maintaining a local preservation program, which includes updating the historic resources survey; providing annual commissioner training; and providing design guidelines for historic properties. Staff provides support to the Preservation & Development Commission, and serves as liaison to the Clay County Archives, Clay County Historical Society, Historic Liberty, and Historic Downtown Liberty. Staff organizes opportunities for citizen involvement in history and preservation activities through monthly historic district walking tours and seminars and Preservation Month activities.

- Neighborhood Planning

This program provides services associated with public outreach, neighborhood revitalization and organization, and City partnerships. The services provided ensure a comprehensive and effective response to neighborhood needs through the coordination of City services, and leadership on public information and citizen participation activities. Staff provides support to the Liberty Arts Commission and City sculpture and public art programs and administers art and neighborhood enhancement grants. Staff works with community businesses and other City departments to issue Temporary Use Permits for events such as Fun Runs, parking lot or sidewalk sales, and block parties. Staff issues approximately 40 TUPs annually.

- Code Enforcement

The services in this program include ordinance enforcement for all nuisance and property maintenance complaints. These activities include the enforcement of weeds; trash; abandoned vehicles; homes in need of repairs; illegal signage; dumping, etc. The program has a large call complaint ratio, so the officer must keep accurate records of all conversations and inspections for abatement of the nuisances. The Code Enforcement officer must possess great knowledge of the City Code to follow all policies and procedures, which results in the timely abatement of nuisances.

3. Planning & Zoning Division

The Planning Division plays a central role in guiding Liberty's immediate and long-term development. The majority of the day-to-day work for a planner in the department pertains to reviewing applications for development, rezoning, variance requests, plan or code amendments, lot split or plat applications, and special use permits for the City as well as meeting with the public and applicants. The permit process varies depending on the size and complexity of a project and also according to the zoning of the property. Staff also conducts routine inspections of commercial property for adherence to the zoning ordinance and city code and responds to violation complaints. Staff from the Planning Division provides support to the Planning and Zoning Commission, Board of Zoning

Adjustment, and the City Council on development matters. Planning staff works with the development community, citizens, and elected and appointed officials on a daily basis. Providing answers to phone and walk-in inquiries regarding zoning, signage, codes and development is an important public service offered through the Planning Division. Staff administers the City’s Unified Development Ordinance, Comprehensive Plan, maps and zoning regulations, as well as studies and evaluates land use conditions. Planners also collect preliminary materials and information on planning and zoning issues and concerns which sometimes lead to changes within the City Code.

Staffing Levels:

The Planning & Development Department’s proposed staffing levels for FY2020, along with a brief look at historical staffing levels, are as follows:

Position Title	2017	2018	2019	2020	2021 Budget
Administrative Assistant	1	1	1	1	1
Building Inspector	1	1	1	1	2
Chief Building Official	1	1	1	1	1
City Planner	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1
Community Development Manager	1	1	1	1	1
Assistant Director	1	1	—	—	—
Planning & Development Director	—	—	1	1	1
Senior Building Inspector	1	1	1	1	—
Total	8	8	8	8	8

Previous Year’s Goals and Objectives:

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

1. Update the City’s comprehensive plan.

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

Update: The Comprehensive Plan update was budgeted for in the 2020 budget. Staff wrote and published the RFP at the first of the year. Due to the pandemic, the time was

not right for a process with extensive public meetings and outreach, so the plan update is currently on hold.

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

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

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

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

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

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

4. Adopt the 2018 International Building Codes.

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

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

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

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

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

FY2021 Goals and Objectives:

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

1. Update the City's Comprehensive Plan.

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

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

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

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

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

4. Implement a new review and permitting system.

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

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

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

YEAR 2021 BUDGET DETAIL
PLANNING & COMMUNITY DEVELOPMENT

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.80.151.02.4001	Salaries	\$ 311,004	\$ 344,041	\$ 337,831	\$ 345,347	\$ 358,186
10.80.151.02.4004	Overtime	70	—	—	—	—
10.80.151.02.4018	Health Savings Account	4,208	5,695	8,433	9,549	5,718
10.80.151.02.4101	Social Security	22,994	25,691	24,999	25,978	27,839
10.80.151.02.4102	LAGERS Retirement Program	26,902	32,301	34,121	36,656	38,210
10.80.151.02.4104	Workers Compensation	1,709	3,112	3,725	4,478	4,276
10.80.151.02.4105	Health Insurance	40,094	47,004	63,411	79,434	87,964
10.80.151.02.4106	Life Insurance	71	72	81	63	72
10.80.151.02.4107	Dental Insurance	2,803	2,664	2,807	2,914	3,074
10.80.151.02.4112	Vision Insurance	554	607	633	634	667
10.80.151.02.4116	Disability Insurance	146	146	146	145	147
10.80.151.04.5001	General Supplies	1,161	972	1,555	2,400	2,400
10.80.151.04.5110	Copier Lease	984	824	1,131	3,500	5,500
10.80.151.04.5120	Outside Printing	187	407	363	300	300
10.80.151.06.5210	Training Travel	604	1,412	3,157	—	3,000
10.80.151.06.5251	Registration Fees	560	1,173	1,470	—	1,600
10.80.151.08.5361	Recording Fees	1,293	1,043	510	1,500	1,500
10.80.151.08.5379	Legal Ads	405	267	281	1,000	800
10.80.151.14.5521	Vehicle Fuel	217	142	156	600	450
10.80.151.14.5541	Vehicle Maintenance	533	1,105	1,549	1,000	1,000
10.80.151.16.5711	Property Insurance	—	13	27	26	25
10.80.151.16.5715	Casualty Insurance	779	7,923	9,763	12,068	13,300
10.80.151.38.5803	Meeting Expense	408	198	191	300	600
10.80.151.38.5808	Postage	—	—	—	50	50
10.80.151.38.5810	Publications	551	591	687	400	400
10.80.151.38.5811	Membership Dues	768	811	911	900	900
TOTALS		\$ 419,003	\$ 478,213	\$ 497,941	\$ 529,242	\$ 557,978

YEAR 2021 BUDGET DETAIL
BUILDING AND CODES

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.80.153.02.4001	Salaries	\$ 168,124	\$ 173,389	\$ 177,738	\$ 167,039	\$ 170,192
10.80.153.02.4002	Part-time	15,347	16,343	18,289	17,672	18,210
10.80.153.02.4018	Health Savings Account	1,854	3,174	3,179	4,080	3,202
10.80.153.02.4101	Social Security	13,625	13,940	14,497	14,166	14,658
10.80.153.02.4102	LAGERS Retirement Program	15,851	18,045	17,878	17,059	18,206
10.80.153.02.4104	Workers Compensation	5,129	9,413	11,979	14,287	13,862
10.80.153.02.4105	Health Insurance	28,842	28,854	31,939	37,610	47,378
10.80.153.02.4106	Life Insurance	54	54	54	49	51
10.80.153.02.4107	Dental Insurance	1,485	1,454	1,482	1,421	1,655
10.80.153.02.4112	Vision Insurance	355	363	370	393	481
10.80.153.02.4116	Disability Insurance	97	97	97	117	139
10.80.153.04.5001	General Supplies	1,075	1,277	964	1,120	1,120
10.80.153.04.5018	Small Tools	—	38	—	—	—
10.80.153.04.5120	Outside Printing	62	—	—	100	100
10.80.153.06.5210	Training Travel	—	352	52	—	—
10.80.153.06.5251	Registration Fees	190	929	344	300	500
10.80.153.14.5521	Vehicle Fuel	3,217	4,389	4,066	3,500	6,500
10.80.153.14.5541	Vehicle Maintenance	1,897	974	2,954	2,100	2,100
10.80.153.16.5711	Property Insurance	—	58	117	114	116
10.80.153.16.5715	Casualty Insurance	548	5,741	6,336	5,974	5,320
10.80.153.18.5601	Minor Equipment	26	300	70	300	300
10.80.153.38.5803	Meeting Expense	—	43	—	150	150
10.80.153.38.5810	Publications	—	91	4,575	100	100
10.80.153.38.5811	Membership Dues	195	60	—	400	400
10.80.153.38.5812	Clothing Expense	242	—	328	300	300
10.80.153.38.5832	Safety Equipment	156	200	192	300	300
10.80.153.38.5989	Miscellaneous Expenses	—	—	—	—	—
TOTALS		\$ 258,370	\$ 279,579	\$ 297,500	\$ 288,651	\$ 305,340

Technology & Logistics Department

Program Narrative

Mission Statement:

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

Services:

The Technology & Logistics Department provides a variety of professional information technology and communications services and cyber security services to all City departments. The goal of the Technology & Logistics Department is to assist City staff in achieving their mission by applying appropriate technological and cyber security services to their business objectives. The department's staff strives to understand and exceed customer expectations in providing these services. Services includes, but not limited to: 1) 24/7 computer operations and systems support; 2) city-wide telephone and WAN/LAN administration; 3) IT Cyber Security Services, including user training; 4) access to city-wide electronic mail and internet, including the City's website; 5) Geographic Information Services, including geographical analysis and mapping services; 6) acquisition, development, enhancement and/or maintenance of computerized business systems; 7) project management for large multi-departmental automation projects; 8) system integration management and workflow solutions; 9) consultation for a wide variety of vendor platforms; 10) technical research and evaluation projects; 11) building access control and video security monitoring and 12) Citywide fiber management

Staffing Levels:

The Technology & Logistics Department’s proposed staffing levels for FY2021, along with a brief look at historical staffing levels, are as follows:

Position Title	2017	2018	2019	2020	2021 Budget
GIS Specialist I	1	1	—	—	—
GIS Specialist II	—	—	1	—	—
GIS Specialist III	1	1	1	—	—
GIS Manager	—	—	—	2	2
Information Technology Services Director	1	1	1	1	1
Information Security Officer	1	1	1	—	—
Information Systems Specialist I	2	2	2	2	2
Information Systems Specialist II	2	1	1	1	1
Information Systems Specialist III	—	1	1	—	—
Information Systems Analyst I	—	—	—	1	1
Information Systems Analyst II	—	—	—	1	1
Information Systems Analyst III	—	—	—	1	1
Payroll Specialist	—	—	—	0.5	0.5
Senior Information System Specialist	1	1	1	—	1
Total	9	9	9	9.5	10.5

Previous Year’s Goals and Objectives:

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

1. Network Refresh

Objective: Network routing infrastructure expansion is a key component of city-wide operations. Expansion of networking services is necessary in several key areas of the City’s operations due to demand for greater availability of services, increased security (including MACsec) and continued capacity across the City’s network. This will require additional equipment allocation and replacement of existing equipment across multiple years starting in 2019 and will continue to require replacement every 5-7 years or sooner depending on the security requirements and vendor support.

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

2. Energov Upgrade/Replacement

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

Update: City staff have selected a replacement after several demonstrations and meetings. The City will be working transitioning to SmartGov, a modern and much more efficient solution to permitting, licensing, code enforcement, inspections, etc. The plan is to have this approved by Council in Q1 of 2021 with implementation beginning Q2.

3. Email Encryption/Secure Sending

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

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

4. Email Security Improvements

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

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

5. Wireless Refresh

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

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

6. Sports Complex Fiber/Networking Improvements

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

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

7. Digital Council Packets

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

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

8. WaterSmart

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

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

9. IT Pipes Upgrade

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

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

10. Fiber Ring reconfiguration

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

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

11. AMI Integration

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

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

FY2021 Goals and Objectives:

The Technology & Logistics Department's FY2021 goals and objectives include the following:

1. SmartGov

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

2. Camera Systems

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

3. Datacenter Storage Refresh

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

4. Central Square CAD/RMS

Objective: The City has procured a new Public Safety CAD and RMS system. Although, this solution does much more than CAD and RMS, the primary objective was to replace our current Logisys solution which had become unstable and no longer met the required functionality for public safety services. The Central Square Pro Suite project kicked off in Feb of 2021, but is estimated to take all of 2021 and potentially early 2022 to complete.

5. Microsoft Office/Google Workspace Docs

Objective: The City's current version of MS Office is now out of date and no longer supported. Staff began working to procure a current version for deployment. Additionally, the City has now been on Google Workspace (formerly known as G Suite) for over a year. Staff have been working on designs, configuration, and deployment options to allow City staff access to Google's office suite. There are several considerations for this project so it

is unclear if this will be a 2021 or 2022 project at this time. However, discussions and planning will begin 2021. Google's office suite will not replace the need for MS Office for a limited amount of staff.

6. Cisco ISE and DNA Center

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

7. Singlewire Fusion

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

8. VoIP Upgrade and Server Replacements

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

YEAR 2021 BUDGET DETAIL
TECHNOLOGY & LOGISTICS

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.90.132.02.4001	Salaries	\$ 495,442	\$ 577,024	\$ 524,376	\$ 531,378	\$ 595,526
10.90.132.02.4004	Overtime	11,093	11,197	12,247	16,052	17,000
10.90.132.02.4015	Opt Out (Health Insurance)	—	—	129	1,649	1,535
10.90.132.02.4018	Health Savings Account	9,638	9,108	6,570	6,592	9,134
10.90.132.02.4101	Social Security	37,287	43,144	37,110	41,542	47,674
10.90.132.02.4102	LAGERS Retirement Program	42,998	57,122	44,044	52,872	65,436
10.90.132.02.4104	Workers Compensation	710	1,294	1,501	1,829	1,458
10.90.132.02.4105	Health Insurance	84,361	105,045	103,744	120,075	143,522
10.90.132.02.4106	Life Insurance	112	108	94	100	111
10.90.132.02.4107	Dental Insurance	3,650	3,943	3,503	3,906	4,528
10.90.132.02.4112	Vision Insurance	782	930	971	1,172	1,376
10.90.132.02.4116	Disability Insurance	213	246	248	306	338
10.90.132.04.5001	General Supplies	2,398	2,049	1,824	2,000	1,800
10.90.132.06.5210	Training Travel	7,652	7,484	5,627	4,000	11,000
10.90.132.06.5251	Registration Fees	15,480	25,887	21,766	29,000	25,000
10.90.132.06.5259	Other Training	65	1,292	175	1,000	1,000
10.90.132.08.5304	Internet Service Fees	81,006	74,754	78,970	101,650	123,000
10.90.132.08.5397	Contract Labor	950	120	25,765	—	—
10.90.132.08.5399	Miscellaneous Fees	24	—	—	—	500
10.90.132.12.5451	Telephone Expense	2,944	2,285	3,073	4,000	2,000
10.90.132.12.5453	Mobile Phones	53,666	60,564	52,557	65,000	73,000
10.90.132.12.5455	Telecommunication Circuits	110,384	124,849	115,749	137,000	133,000
10.90.132.14.5521	Vehicle Fuel	306	365	166	300	400
10.90.132.14.5541	Vehicle Maintenance	787	458	549	500	800
10.90.132.14.5551	Office Equipment Maint	650	9,495	1,050	1,500	7,000
10.90.132.14.5552	Radio Maintenance	985	1,073	967	1,100	1,000
10.90.132.14.5554	Facilities Security Maint	2,325	3,540	228	12,000	10,000
10.90.132.14.5555	Computer Maintenance	35,052	42,383	53,171	42,000	26,000
10.90.132.14.5586	Telephone System Maint	8,017	34,322	38,249	25,000	45,000
10.90.132.14.5591	Software Maintenance	383,801	381,372	437,079	445,800	465,000
10.90.132.16.5711	Property Insurance	3,352	3,261	3,058	2,445	1,972
10.90.132.16.5715	Casualty Insurance	806	8,501	12,123	16,949	19,820
10.90.132.18.5601	Minor Equipment	7,643	12,196	12,484	19,000	22,000
10.90.132.18.5603	Minor Software	3,278	25,456	23,762	33,000	15,500
10.90.132.18.5605	Minor Computer Equipment	202,486	92,278	59,826	75,000	—
10.90.132.18.5608	Equipment Maintenance	—	—	—	137,000	120,200
10.90.132.18.5613	Minor Capital Equipment	—	—	—	9,451	97,600
10.90.132.18.5614	Facilities Security Equipment	6,963	5,891	7,395	11,000	18,000
10.90.132.20.5210	Training Travel	1,190	—	599	—	—
10.90.132.20.5259	Other Training	113	—	—	—	—
10.90.132.20.5261	Data Development	2,980	12,179	2,500	5,000	5,000
10.90.132.24.6001	Lease Principal	187,183	367,975	452,904	269,788	399,788
10.90.132.24.6011	Lease Interest	7,060	20,363	33,969	41,480	39,079
10.90.132.24.6021	Debt Service Fees	—	61	61	—	—
10.90.132.24.6024	Cost of Issuance	4,636	6,990	11,279	—	—
10.90.132.36.7001	Furniture and Fixtures	—	11,252	—	—	—
10.90.132.36.7201	Capital Equipment	—	—	(6,813)	215,000	408,600
10.90.132.36.7202	Computer Equipment	169,782	251,598	256,559	329,952	—
10.90.132.38.5803	Meeting Expense	48	—	195	500	500
10.90.132.38.5810	Publications	93	180	749	300	300
10.90.132.38.5812	Clothing Expense	2,061	—	—	500	600
TOTALS		\$1,992,454	\$2,399,633	\$2,442,152	\$2,815,688	\$ 2,962,097

YEAR 2021 BUDGET DETAIL
CITY WIDE - GENERAL CITY PROGRAMS

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
10.95.140.02.4001	Salaries	\$ —	\$ —	\$ —	\$ (30,000)	\$ (240,000)
10.95.140.02.4104	Workers Compensation	536	17,929	—	(25,000)	—
10.95.140.02.4105	Health Insurance	—	2,070	7,155	(17,000)	—
10.95.140.02.4107	Dental Insurance	—	147	405	450	—
10.95.140.02.4110	Employee Assistance (EAP)	4,009	4,515	4,585	5,000	5,000
10.95.140.02.4112	Vision Insurance	—	32	88	100	—
10.95.140.04.5099	Miscellaneous Supplies	—	142	—	—	—
10.95.140.06.5210	City Wide Training & Travel	—	1,248	—	—	—
10.95.140.08.5311	Legal Fees - EMS	28,454	9,720	1,082	—	—
10.95.140.08.5364	Marketing	—	—	1,557	1,500	1,500
10.95.140.08.5365	Economic Development Costs	—	—	—	(100,000)	—
10.95.140.08.5389	Other Fees	4,272	1,439	—	—	—
10.95.140.08.5391	Election Expense	7,637	7,339	26,597	—	15,000
10.95.140.08.5397	Contract Labor-Amb Billing	76,321	81,119	85,417	80,000	80,000
10.95.140.08.5399	Miscellaneous Fees	—	7,745	1,000	—	—
10.95.140.08.5816	Unemployment Claims	—	—	—	7,500	7,500
10.95.140.14.5583	Additional Landscaping	—	—	500	—	—
10.95.140.16.5715	Casualty Insurance	—	—	5,758	—	—
10.95.140.36.7201	Capital Equipment	—	—	23,994	—	—
10.95.140.38.5804	Special Events	2,264	8,570	5,721	10,000	10,000
10.95.140.38.5808	Postage	9,118	10,255	11,297	14,500	14,500
10.95.140.38.5812	Clothing Expense	—	—	—	—	—
10.95.140.38.5823	HDLI-Historic Downtown	10,000	10,000	10,000	10,000	10,000
10.95.140.38.5989	Miscellaneous Expenses	8,771	6,043	13,944	1,709,222	—
10.95.140.40.5310	Celebration Liberty	—	—	—	—	—
10.95.140.42.5999	Miscellaneous Transfers	47,750	146,300	47,750	67,750	385,120
10.95.051.24.6001	Principal	—	—	106,625	119,575	130,900
10.95.051.24.6011	Interest	—	—	99,502	101,800	95,538
10.95.415.24.6001	Principal	—	—	145,000	145,000	160,000
10.95.415.24.6011	Interest	—	—	125,069	127,838	120,213
TOTALS		\$ 199,133	\$ 314,613	\$ 723,046	\$ 2,228,235	\$ 795,271

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$1,346,078

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Police General Fund

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

City of Liberty, Missouri
Debt Service Schedule
Lease Purchase Agreement

Amount Issued: \$683,741

Date Issued: December 22, 2016

Purpose: Police Vehicles, IT Equipment

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payment	Bond Balance
2016						\$ 729,165.14
2017	1.63%	\$5,249.01	\$220,870.80	\$5,943.20	\$ 232,063.01	508,294.34
2018	1.63%	4,142.70	241,375.84	4,142.70	249,661.24	266,918.50
2019	1.63%	2,175.32	247,342.14	2,175.32	251,692.78	19,576.36
2020	1.63%	159.55	9,788.14	159.55	10,107.24	9,788.22
2021	1.63%	79.77	9,788.14	79.77	9,947.68	0.08
TOTALS		\$ 11,806	\$ 729,165	\$ 12,501	\$ 753,472	

City of Liberty, Missouri
Debt Service Schedule
Special Obligation Bond

Amount Issued: \$471,000

Date Issued: December 7, 2017

Purpose: IT Minor Equipment/Equipment

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

City of Liberty, Missouri
Special Obligation Bonds
Series 2018

Amount Issued: \$6,143,375

Date Issued: November 27, 2018

Purpose: Animal Shelter & Parks Projects

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

City of Liberty, Missouri
Special Obligation Bonds
Series 2018

Amount Issued: \$655,000

Date Issued: November 27, 2018

Purpose: PD Vehicles & IT Equipment

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

City of Liberty, Missouri
Special Obligation Bonds
Series 2019

Amount Issued: \$740,000

Date Issued: December 4, 2019

Purpose: PD Vehicles & IT Equipment

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

City of Liberty, Missouri
Special Obligation Bonds
Series 2020

Amount Issued: \$955,000

Date Issued: December 14, 2020

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

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

PARK FUND

Park Fund Program Narrative

Mission Statement

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

The Park Board’s vision is for Liberty to be a Destination - Liberty Parks and Recreation desires to be a key player in the creation of a destination community that retains current and attracts new residents, businesses, and visitors to Liberty.

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

Services:

1. Administration

The Administration Division provides management support to the Parks Division (comprised of Parks and Natural Resources and Fountain Bluff Sports Complex) and Recreation Division (comprised of all program areas, Liberty Community Center, and Community Services divisions). This division is responsible for: developing and managing the budget; increasing public input and awareness of Parks and Recreation; implementing the development of the Department's Parks and Open Space Master Plan; and working closely with the Parks and Recreation Board, City Council, Parks and Recreation Foundation, Tree Board, and the Cemetery Advisory Committee. Staff in the Administration Division attends annual training on a local, state and/or national level; administer the Cooperative Use Agreement with Liberty Public Schools; solicit

partnerships, grants, and sponsorships; produce community-wide special events, and administer special projects.

2. Parks and Natural Resources

The Parks and Natural Resources Division maintains and improves facilities and grounds for all parks and trails, the Community Center, Fountain Bluff Sports Complex, Frank Hughes Library, and City cemeteries; oversees the operation of multi-use softball/baseball fields, soccer fields, practice spaces, and concession stands; mows several acres of green space and assists with citywide snow removal; administers a citywide beautification program with flowerbeds in medians, bump-outs, roundabouts, and parks; coordinates planning for park and trail enhancement and expansion; works with Planning and Development to approve park dedications and landscaping plans for new developments; and coordinates a community forestry program, working closely with Tree Board and Heartland Tree Alliance to promote tree planting and maintenance, as well as planting, care, and removal of public trees.

3. Recreation

The Recreation Division is comprised of programs, facility and membership services, and community services. This division is responsible for designing, coordinating, and implementing a comprehensive public recreation program for the community. Monitoring trends in the community, in local participation, and in field of recreation are essential tasks for this division which offers a wide array of recreational and competitive programming at the Fountain Bluff Sports Complex, Liberty area sports fields, Liberty Community Center, and Liberty Public Schools. The Division provides adult and youth leagues for teams and individuals, aerobics and fitness classes, a variety of aquatics programs, and instructional classes year-round for individuals of all ages and abilities. This Division also hosts multiple state and national tournaments each year as well as a variety of other tournaments and community special events.

The Liberty Community Center provides the community with a one-stop shop for healthy and active living, housing a fitness center, natatorium, and gymnasium for membership use. This facility also provides citizens with opportunities to enrich their cultural

experiences through the Liberty Community Center Performing Arts Theatre. The Community Center hosts the Liberty Silver Center weekdays from 9am to 2pm. Various facilities such as meeting rooms, theater, pools, and gymnasium can be rented from the Liberty Community Center, offering the community venues for special events as well as generating revenue to support the overall function of the Community Center.

Staffing Levels:

The Park Department's proposed staffing levels for FY2021, along with a brief look at historical staffing levels, are as follows:

Position Title	2017	2018	2019	2020	2021 Budget
Assistant Parks Director	1	1	2	2	2
Athletic Fields Grounds Keeper	2	2	2	2	2
Building Maintenance Technician	1	1	1	1	1
Custodian	1	—	—	—	—
Events Coordinator	—	—	—	—	—
Special Projects Manager	—	—	1	1	1
Horticulturist	1	1	1	1	1
Lead Theater Technician	1	1	1	1	1
Theater Coordinator	—	—	1	1	—
Maintenance Supervisor	1	1	—	—	—
Marketing/Special Events Coordinator	1	1	1	1	1
Mechanic	1	1	1	1	1
Mechanical Systems Specialist	—	—	—	—	—
Office Supervisor	1	1	1	1	—
Office Assistant	1	—	—	—	—
Facility Maintenance Supervisor	—	—	—	—	3
Parks Crew Chief	1	1	2	1	—
Parks Maintenance Worker I	1	1	1	2	2
Parks Maintenance Worker II	1	1	3	3	3
Parks Manager - Operations	3	3	1	1	1
Parks and Recreation Director	1	1	1	1	1
Parks Supervisor	1	1	1	1	1
Recreation Coordinator	2	2	2	—	—
Recreation Manager	2	2	3	3	5
Senior Recreation Coordinator	—	—	—	4	4
Customer Care Team Supervisor	3	3	3	—	—
Total	27	25	29	28	30

Previous Year's Goals and Objectives:

The Park Department's FY2020 goals and objectives include the following:

1. Create a healthy community.

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

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

2. Enhance Liberty Community Center facilities and services.

Objective: Responding to citizen and member requests and maintenance concerns, purchase minor equipment and conduct in-house facility repairs. Due to COVID19, many projects had to be deferred due to lack of funding. Projects slated for 2020 included the following:

- Aqua Climb replacement (\$12,000) - completed
- Fitness center equipment and other needs (\$50,000 budgeted; \$7,500 expended) – replaced deck treads on treadmills rather than replacing treadmills (\$5,000). Added a wireless access point to the new weight area (\$700). Tinted the garage doors in the new weight training space (\$1,700). Added turf to the new exterior weight room funded through the 2018 Use Tax (\$20,000).
- Epoxy the shower troughs in both locker rooms (\$1,500) – deferred due to COVID19
- Replace one swim lift (\$8,500) – deferred due to COVID19

- Replace sauna heating unit (\$1,620) - completed
- VGBA repairs for 2020 to meet state of Missouri requirements (\$2,000) - completed
- Replace carpet at welcome desk (\$1,000) – deferred due to COVID19
- Repair double doors leading to dock area (\$2,100) - completed
- EFIS sealing and brick tuckpointing (\$10,000) – deferred due to COVID19
- Three cameras added to new fitness center space (indoor and outdoor) (\$3,700)
- Pool deck equipment (\$3,500) – deferred due to COVID19

3. Rejuvenate existing parks and amenities.

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

Citywide Park Enhancements:

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

Claywoods/Clay Meadows

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

Clay Ridge

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

- Arthur's Hill Park
- Chat trail at Arthur's Hill Park – deferred to 2021 - interest as an Eagle Scout project
- Drinking fountain – completed
- Soccer goal – completed

Bennett Park

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

Wilshire Park

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

Ruth Moore Park

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

Westboro/Canterbury Park

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

Place Liberte' Park

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

Northwyck Park

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

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

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

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

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

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

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

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

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

FY2021 Goals and Objectives:

The Park Department's FY2020 goals and objectives include the following:

1. Create a healthy community.

Objective: The Parks and Recreation department's Health and Wellness Team continues to lead the City of Liberty's employee wellness programs. The Parks and Recreation Department continues to support LCHAT (Liberty Community Health Action Team) (\$5,000) and the City of Liberty Employee Wellness Program with staff time. (\$0) Staff will continue to seek grant funding. (\$0)

2. Enhance Liberty Community Center facilities and services.

Objective: Responding to citizen and member requests and maintenance concerns, purchase minor equipment and conduct in-house facility repairs, including but not limited to:

- Paint projects throughout the facility
- EFIS sealing and brick tuck pointing (\$10,000)
- Landscape back area of the facility visible by the new outdoor fitness center space (\$6,000)
- Wind screens for outdoor spaces (\$7,000)
- 2 Step Mills (\$24,000)
- 1 Recumbent Bike (\$5,800)
- 2 Stair Steppers (\$6,000)
- Gym floor refinishing (\$1,800)
- Hot Tub VGB (\$1,500)
- Epoxy Shower Troughs (\$1,500) (postponed from 2020)

3. Rejuvenate existing parks and amenities.

Objective: Responding to citizen input the following projects will be funded through the 2018 Use Tax passage: neighborhood projects scheduled for completion in 2021 includes:

Citywide Park Enhancements:

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- Shade Structure

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Spotless Car Wash and in front of Jefferson Apartments or on the Manor Hill side (corner of Grant Ave & Prairie Terrace).

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- Shelter
- Benches
- New basketball goals

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- Bridge – planned Eagle Scout project.
- Benches
- Small play amenity - to be added when the bridge is complete.

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

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

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.

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

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

6. Continue work on green initiatives throughout the Park System.

Objectives:

- Installation of solar panels (\$0)
- Continue tree planting that began in 2020 working with Bridging the Gap to add to the City of Liberty tree canopy as well as train community members on proper tree pruning. The tree portion of this project will be funded by the tree-in-lieu-of fund; the training portion of this project will be funded using the Heritage Tree fund through the Liberty Parks and Recreation Foundation.

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

Objectives:

- Sponsorships
- Grants

City of Liberty, Missouri
Park Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 557,823	\$ 655,762	\$ 860
Revenues			
Property Tax	\$ 764,771	\$ 780,762	\$ 795,415
Grants	15,226	—	—
Sports Complex/Sports Programs	5,318,122	1,068,842	1,835,450
Community Center	1,847,935	1,557,003	2,129,137
Charges for Services	12,115	18,034	17,520
Miscellaneous/Other	163,750	80,681	5,000
Transfer from Cemetery Maintenance Fund	47,750	47,750	47,750
Park Sales Tax Transfer	210,857	—	91,981
Transfer in from Transportation Sales Tax Fund	11,150	11,490	11,490
Frank Hughes Library Interest	708	500	500
Total Revenues	\$ 8,392,383	\$ 3,565,062	\$ 4,934,243
Total Resources	\$ 8,950,206	\$ 4,220,824	\$ 4,935,103
Expenditures			
Administration			
Employee Compensation	\$ 342,121	\$ 357,302	\$ 344,336
Non-Salary	148,296	126,361	132,307
Transfers	49,000	49,000	49,000
Frank Hughes Library			
Non-Salary	1,716	2,044	2,044
Park Maintenance			
Employee Compensation	524,601	552,393	579,901
Non-Salary	131,415	126,642	139,791
Sports Complex/Sports Programs			
Employee Compensation	499,926	526,968	662,665
Non-Salary	4,714,531	783,389	1,033,923
Transfers Out to Park Operations			
PFA Transfers	—	—	—
Community Center			
Employee Compensation	1,244,008	1,229,384	1,378,893
Non-Salary	638,831	466,481	611,382
Total Expenditures	\$ 8,294,445	\$ 4,219,964	\$ 4,934,242
Revenue Over/(Under) Expenditures	\$ 97,938	\$ (654,902)	\$ 1
Ending Fund Balance	\$ 655,762	\$ 860	\$ 861

YEAR 2021 BUDGET DETAIL
PARK - ADMINISTRATION

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
60.10.3001	Real Estate Tax	\$ 530,033	\$ 553,587	\$ 543,993	\$ 567,806	\$ 578,131
60.10.3002	Personal Property Tax	117,397	184,974	125,764	121,338	123,807
60.10.3003	Railroad & Utility	30,965	30,654	32,606	30,635	32,494
60.10.3004	Surtax	47,827	55,443	56,713	56,689	56,689
60.10.3009	Delinquent Charges	4,648	3,893	5,695	4,294	4,294
60.25.3079	NPRA Grant	—	—	—	—	—
60.30.3132	T.R.I.M. Grant	9,964	—	—	—	—
60.40.8063	Shelter Rentals	11,133	10,765	9,725	4,850	5,000
60.40.8065	Ballfield Rentals	2,805	2,485	840	1,530	2,000
60.40.8072	Sponsorship	—	—	1,550	11,654	10,520
60.70.3626	Contributions-Foundation	—	43,600	—	—	—
67.70.3641	Sale of Public Property	—	1,525	—	4,950	—
60.70.3661	Reimbursed Expense	2,708	135	72,940	53,200	5,000
60.70.3671	Contributions	7,100	2,950	1,950	115	—
60.70.3721	Insurance Settlement	35,992	7,701	—	—	—
60.70.3791	Other Income	872	361	88,860	22,416	—
60.80.3671	Contributions-Hughes Trust	280	595	708	500	500
60.80.3801	Transfer In-Park Sales Tax Fund	376,214	190,884	210,857	—	91,981
60.80.3803	Transfer In-Trans Sales Tax	10,500	10,820	11,150	11,490	11,490
60.80.3809	Transfer In-Other	57,750	47,750	47,750	47,750	47,750
TOTALS		<u>\$1,246,186</u>	<u>\$1,148,121</u>	<u>\$1,211,100</u>	<u>\$ 939,217</u>	<u>\$ 969,656</u>

EXPENDITURES

60.60.415.02.4001	Salaries	\$ 201,644	\$ 204,123	\$ 247,547	\$ 254,239	\$ 247,201
60.60.415.02.4002	Part-time	2,899	—	—	—	—
60.60.415.02.4004	Overtime	222	103	37	162	309
60.60.415.02.4015	Opt Out (Health Insurance)	693	1,170	1,981	1,979	1,842
60.60.415.02.4018	Health Savings Account	5,737	4,514	4,040	5,073	2,733
60.60.415.02.4101	Social Security	15,214	15,186	18,467	19,532	19,285
60.60.415.02.4102	LAGERS Retirement Program	17,111	20,755	25,206	27,230	26,469
60.60.415.02.4104	Workers Compensation	14,895	(1,265)	5,438	6,794	5,278
60.60.415.02.4105	Health Insurance	29,143	30,398	37,039	39,921	38,889
60.60.415.02.4106	Life Insurance	40	57	64	63	61
60.60.415.02.4107	Dental Insurance	1,629	1,634	1,868	1,873	1,842
60.60.415.02.4112	Vision Insurance	302	325	370	372	364
60.60.415.02.4116	Disability Insurance	44	52	63	64	63
60.60.415.04.5001	General Supplies	1,785	954	378	182	500
60.60.415.04.5004	Recreation Supplies	14,375	10,632	12,285	4,082	10,000
60.60.415.04.5009	Maintenance Materials	—	—	—	—	—
60.60.415.04.5017	Equipment	—	—	—	48	48
60.60.415.04.5120	Outside Printing	4,777	4,357	6,751	1,794	6,000
60.60.415.06.5210	Training Travel	3,941	2,615	3,358	916	1,500
60.60.415.06.5251	Registration Fees	7,446	1,068	1,875	1,666	1,666
60.60.415.06.5253	Lodging & Meals	3,572	215	1,725	617	617
60.60.415.06.5259	Other Training	99	291	110	10	10
60.60.415.08.5346	Financial Services	—	—	—	—	—
60.60.415.08.5371	Advertising	75	110	—	—	—
60.60.415.08.5397	Contract Labor	—	—	258	6,387	3,200
60.60.415.08.5399	Miscellaneous Fees	27,759	14,245	28,110	21,025	25,000
60.60.415.08.8811	Summer Band Program	—	—	—	—	3,000
60.60.415.12.5453	Mobile Phones	6,799	6,649	6,872	2,482	2,400
60.60.415.14.5521	Vehicle Fuel	—	—	—	—	—
60.60.415.14.5551	Office Equipment Maint	2,354	1,940	1,888	1,941	2,000
60.60.415.14.5575	Grounds/Landscaping	4,000	—	—	—	—
60.60.415.16.5711	Property Insurance	—	—	—	—	—
60.60.415.16.5715	Liability Insurance	—	3,949	5,997	8,568	9,450
60.60.415.18.5601	Minor Equipment	5,261	9,764	11,007	2,615	2,466
60.60.415.38.5802	Charitable Fund Expenses	—	—	4,465	3,115	5,000
60.60.415.36.7201	Capital Equipment	—	25,000	—	—	50,000
60.60.415.36.7202	Computer Equipment	—	—	58,638	53,200	—
60.60.415.38.5803	Meeting Expense	1,870	1,128	579	97	1,500
60.60.415.38.5808	Postage	215	75	142	260	250
60.60.415.38.5811	Membership Dues	875	1,520	3,750	2,000	1,700
60.60.415.38.5812	Clothing Expenses	185	1,836	110	—	1,000
60.60.415.38.5989	Other	5,000	5,000	—	15,356	5,000
60.60.415.42.5990	Interfund Transfer-General Fd	49,000	49,000	49,000	49,000	49,000
TOTALS		<u>\$ 428,960</u>	<u>\$ 417,398</u>	<u>\$ 539,417</u>	<u>\$ 532,663</u>	<u>\$ 525,643</u>

YEAR 2021 BUDGET DETAIL
PARK - FRANK HUGHES LIBRARY

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
EXPENDITURES						
60.60.418.14.5571	Building Maintenance	\$ 116	\$ 272	\$ 722	\$ 1,000	\$ 1,000
60.60.418.16.5711	Property Insurance	773	937	994	1,044	1,044
TOTALS		<u>\$ 889</u>	<u>\$ 1,209</u>	<u>\$ 1,716</u>	<u>\$ 2,044</u>	<u>\$ 2,044</u>

YEAR 2021 BUDGET DETAIL
PARK - MAINTENANCE

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
EXPENDITURES						
60.60.420.02.4001	Salaries	\$ 332,046	\$ 332,662	\$ 329,464	\$ 338,955	\$ 356,344
60.60.420.02.4002	Part-time	10,379	6,216	14,314	12,910	14,245
60.60.420.02.4004	Overtime	6,029	2,932	2,212	1,626	3,000
60.60.420.02.4015	Opt Out (Health Insurance)	8,452	4,555	3,302	3,298	3,071
60.60.420.02.4017	Rebate for Health Ins	31	—	—	—	—
60.60.420.02.4018	Health Savings Account	6,435	9,492	9,909	11,221	7,148
60.60.420.02.4101	Social Security	26,436	25,512	25,520	26,843	29,361
60.60.420.02.4102	LAGERS Retirement Program	30,276	32,845	32,153	36,393	38,804
60.60.420.02.4104	Workers Compensation	19,312	14,578	19,213	24,186	19,859
60.60.420.02.4105	Health Insurance	56,575	75,446	83,063	91,424	102,168
60.60.420.02.4106	Life Insurance	137	137	138	140	141
60.60.420.02.4107	Dental Insurance	3,893	4,007	4,004	4,026	4,319
60.60.420.02.4112	Vision Insurance	700	938	1,038	1,117	1,199
60.60.420.02.4116	Disability Insurance	267	272	271	254	242
60.60.420.04.5001	General Supplies	406	752	564	89	400
60.60.420.04.5004	Recreation Supplies	220	888	—	—	1,000
60.60.420.04.5009	Maintenance Materials	13,436	6,623	13,262	8,000	8,000
60.60.420.04.5010	Chemicals	2,448	2,319	553	1,000	1,000
60.60.420.04.5017	Equipment	—	—	20	—	—
60.60.420.04.5018	Small Tools	6,017	5,820	2,558	5,000	5,000
60.60.420.04.5120	Outside Printing	52	—	—	100	—
60.60.420.06.5210	Training & Travel	954	—	83	99	10
60.60.420.06.5251	Registration Fees	2,009	500	717	506	230
60.60.420.06.5253	Lodging & Meals	274	192	—	—	300
60.60.420.06.5259	Training Costs	—	27	230	—	—
60.60.420.08.5371	Advertising	—	50	152	100	100
60.60.420.08.5399	Miscellaneous Fees	6,872	(6,585)	—	2,000	600
60.60.420.12.5401	Electric	16,948	18,673	13,446	16,000	16,000
60.60.420.12.5421	Natural Gas	1,092	1,137	1,065	1,100	1,100
60.60.420.12.5431	Water Service	—	30	—	—	—
60.60.420.12.5453	Mobile Phones	654	571	695	1,164	1,200
60.60.420.14.5521	Vehicle Fuel	13,071	15,194	15,665	13,500	15,000
60.60.420.14.5522	Diesel Fuel	5,562	5,622	4,473	5,000	5,000
60.60.420.14.5541	Vehicle Maintenance	4,439	3,822	4,320	5,000	8,000
60.60.420.14.5559	Misc. Equipment Maintenance	7,962	11,899	14,189	10,000	12,000
60.60.420.14.5571	Building Maintenance	9,551	7,513	9,776	8,000	8,000
60.60.420.14.5574	Tree Maintenance	16,575	6,936	11,498	12,000	12,000
60.60.420.14.5575	Grounds Maintenance	4,455	4,843	2,149	3,000	3,000
60.60.420.14.5578	Trails Maintenance	342	4,600	2,563	3,000	3,000
60.60.420.14.5582	Playground/Sprayground Mt.	7,003	1,679	5,468	2,000	3,500
60.60.420.14.5583	Landscaping	1,735	2,943	1,888	187	2,000
60.60.420.16.5711	Property/IM/DP	11,597	7,614	5,111	4,461	5,361
60.60.420.16.5715	Casualty	4,083	16,839	17,497	18,946	20,890
60.60.420.18.5601	Minor Equipment	1,873	—	—	—	—
60.60.420.18.5611	Equipment Rental	—	—	—	3,000	3,600
60.60.420.36.7201	Capital Equipment	—	20,140	—	—	—
60.60.420.36.7301	Land Acquisition	500	—	—	—	—
60.60.420.36.7307	Neighborhood Parks	175,073	—	—	—	—
60.60.420.36.7308	Stocksdale Park	—	—	—	—	—
60.60.420.38.5803	Meeting Expense	136	40	43	390	—
60.60.420.38.5811	Membership Dues	405	—	—	—	—
60.60.420.38.5812	Clothing Expense	2,933	3,667	3,295	3,000	3,500
60.60.420.38.5989	Other	3,272	4,026	134	—	—
TOTALS		\$ 822,918	\$ 657,968	\$ 656,015	\$ 679,035	\$ 719,692

YEAR 2021 BUDGET DETAIL
PARK - SPORTS COMPLEX/SPORTS PROGRAMS

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
61.30.3199	Private Funds Granted	—	1,000	—	—	—
61.40.8065	Field Rental	80,806	119,190	79,349	106,425	150,000
61.40.8071	Merchandise for Resale	—	500	100	—	—
61.40.8072	Sponsorship	27,355	15,000	14,532	88,100	102,075
61.40.8076	Sprts Complex Concessions	198,666	192,576	169,795	203,216	300,000
61.40.8080	Gate Admissions	2,772	1,508	—	90	10,000
61.40.8306	Youth Cheerleading	—	—	—	—	—
61.40.8408	Adult Kickball League	—	—	—	—	—
61.40.8409	Adult Sports Programs	—	30	—	—	—
61.40.8421	Softball-Adult League	—	—	—	—	—
61.40.8422	Softball-Adult Tournaments	—	—	—	—	—
61.40.8424	Adult Sports Leagues	126,688	121,925	113,548	82,350	120,000
61.40.8425	Adult Sports Tournaments	14,000	13,950	—	—	—
61.40.8431	Baseball-Adult League	—	—	—	—	—
61.40.8432	Baseball-Adult Tournaments	—	—	—	—	—
61.40.8451	Adult Volleyball League	—	—	—	—	—
61.40.8461	Adult Basketball League	—	—	—	—	—
61.40.8463	Adult Basketball Open Gym	—	—	—	—	—
61.40.8508	Little Kickers	—	—	—	—	—
61.40.8509	Youth Sports Programs	43,293	28,193	15,870	9,721	14,000
61.40.8510	Tiny Tot T-Ball	—	—	—	—	—
61.40.8511	Bitty Basketball	—	—	—	—	—
61.40.8514	Bitty Flag Football	—	—	—	—	—
61.40.8521	Softball Team League	—	—	—	—	—
61.40.8522	Softball Individual League	—	—	—	—	—
61.40.8523	Softball Tournaments	—	—	—	—	—
61.40.8524	You Sports Leagues	466,255	468,381	459,874	49,651	625,000
61.40.8525	Youth Sport Tournaments	16,185	—	—	—	—
61.40.8531	Baseball Team League	—	—	—	—	—
61.40.8532	Baseball Individual League	—	—	—	—	—
61.40.8533	Baseball Tournaments	—	—	—	—	—
61.40.8541	Football Team Leagues	—	—	—	—	—
61.40.8542	Football Individual League	—	—	—	—	—
61.40.8551	Basketball Team League	—	—	—	—	—
61.40.8552	Basketball Individual League	—	—	—	—	—
61.40.8553	Basketball Tournaments	—	—	—	—	—
61.40.8561	Teeball Leagues	—	—	—	—	—
61.40.8572	Soccer Individual League	—	—	—	—	—
61.40.8582	Volleyball Individual League	—	—	—	—	—
61.40.8617	Sports Camps/Clinics	—	—	—	—	—
61.50.3301	Interest Earnings	4,172	5,130	9,422	4,000	4,000
61.70.3721	Insurance Settlement	93,204	179,257	—	—	—
61.70.3791	Miscellaneous Income	414	87	342	—	—
61.70.3794	Bond Proceeds	—	—	4,105,000	—	—
61.70.3799	Bond Premium	—	—	101,581	—	—
61.80.3804	Transfers In-Parks Sales Tax	116,137	106,026	248,709	525,289	510,375
TOTALS		<u>\$ 1,189,945</u>	<u>\$ 1,252,753</u>	<u>\$ 5,318,122</u>	<u>\$ 1,068,842</u>	<u>\$ 1,835,450</u>

YEAR 2021 BUDGET DETAIL

PARK - SPORTS COMPLEX/SPORTS PROGRAMS (continued)

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
EXPENDITURES						
61.60.458.02.4001	Salaries	\$ 242,451	\$ 234,326	\$ 255,044	\$ 292,038	\$ 303,327
61.60.458.02.4002	Part-time	161,043	149,750	117,838	90,094	200,000
61.60.458.02.4004	Overtime	10,888	2,430	3,665	526	1,000
61.60.458.02.4015	Opt Out (Health Insurance)	2,807	2,966	6,926	7,421	6,909
61.60.458.02.4018	Health Savings Account	6,812	8,881	5,994	7,599	4,199
61.60.458.02.4101	Social Security	31,165	29,274	28,848	28,484	39,431
61.60.458.02.4102	LAGERS Retirement	18,797	20,642	20,483	30,200	33,121
61.60.458.02.4104	Workers Compensation	7,679	13,593	15,775	17,141	16,972
61.60.458.02.4105	Health Insurance	55,310	50,179	41,543	49,900	53,939
61.60.458.02.4106	Life Insurance	41	77	86	90	93
61.60.458.02.4107	Dental Insurance	2,553	2,476	2,932	2,687	2,847
61.60.458.02.4112	Vision Insurance	554	526	585	571	607
61.60.458.02.4116	Disability Insurance	135	171	209	217	220
61.60.458.04.5001	General Supplies	1,071	1,232	776	449	600
61.60.458.04.5003	Medical Supplies	—	—	—	298	500
61.60.458.04.5004	Recreation Supplies	98,100	91,641	97,204	69,098	90,000
61.60.458.04.5007	Concession Supplies	111,551	89,142	105,752	67,879	120,000
61.60.458.04.5009	Maintenance Materials	4,374	4,021	3,088	4,512	3,500
61.60.458.04.5010	Chemicals	10,273	8,210	7,591	7,122	8,000
61.60.458.04.5018	Minor Tools	1,301	1,031	1,297	568	500
61.60.458.04.5099	Miscellaneous Supplies	8,551	3,926	3,501	4,551	5,500
61.60.458.04.5120	Outside Printing	167	—	—	—	—
61.60.458.06.5210	Training Travel	436	—	329	191	—
61.60.458.06.5251	Registration Fees	1,335	595	1,411	270	700
61.60.458.06.5253	Lodging & Meals	—	938	1,437	595	—
61.60.458.06.5259	Training Costs	137	981	—	25	100
61.60.458.08.5346	Financial Services	25,358	25,036	20,588	20,000	20,000
61.60.458.08.5371	Advertising	166	283	50	—	—
61.60.458.08.5397	Contract Labor	224,449	217,680	201,437	82,743	230,000
61.60.458.08.5399	Miscellaneous Fees	—	302	—	55,351	30,623
61.60.458.12.5401	Electric	76,591	85,435	77,404	83,082	80,000
61.60.458.12.5431	Water Service	4,643	5,496	6,641	7,422	5,500
61.60.458.12.5453	Mobile Phones	488	589	1,106	3,393	1,000
61.60.458.14.5521	Vehicle Fuel	7,074	7,099	6,363	4,023	4,600
61.60.458.14.5541	Vehicle Maintenance	—	100	103	—	1,500
61.60.458.14.5551	Office Equip Maintenance	4,575	1,657	3,216	4,150	4,000
61.60.458.14.5557	Ballfield Lights Maintenance	—	—	—	—	—
61.60.458.14.5559	Misc Equip Maintenance	10,263	6,871	4,825	6,357	3,500
61.60.458.14.5571	Building Maintenance	3,916	21,745	17,394	15,188	10,000
61.60.458.14.5575	Grounds/Landscaping	10,986	12,072	9,544	3,091	5,000
61.60.458.16.5711	Property/IM/DP	12,504	8,169	3,424	5,879	8,808
61.60.458.16.5715	Casualty	2,615	9,966	13,152	17,016	18,760

YEAR 2021 BUDGET DETAIL

PARK - SPORTS COMPLEX/SPORTS PROGRAMS

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
EXPENDITURES						
61.60.458.18.5601	Minor Equipment	180	—	—	—	—
61.60.458.18.5611	Equipment Rental	1,950	1,425	612	—	—
61.60.458.24.6001	SOB - Principal	—	—	—	5,000	15,000
61.60.458.24.6011	SOB - Interest	—	—	—	64,091	70,169
61.60.458.24.6008	SOB Principal Taxable	—	—	—	105,000	255,000
61.60.458.24.6018	SOB Interest Taxable	—	—	—	31,728	30,563
61.60.458.24.6024	Cost of Issuance	—	—	98,894	—	—
61.60.458.36.7402	Building Improvements	6,537	114,625	4,005,034	102,653	—
61.60.458.38.5801	Over/Short	(6)	22	—	—	—
61.60.458.38.5803	Meeting Expense	124	—	—	—	—
61.60.458.38.5808	Postage	—	—	—	21	—
61.60.458.38.5811	Membership Dues	1,335	255	—	—	—
61.60.458.38.5812	Clothing Expense	627	2,770	2,347	606	1,500
61.60.458.38.5989	Miscellaneous Expenses	9,014	14,146	20,012	11,037	9,000
61.60.458.42.5997	Transfer to PFA Constr Fund	9,026	—	—	—	—
TOTALS		<u>\$1,189,946</u>	<u>\$1,252,754</u>	<u>\$5,214,457</u>	<u>\$1,310,357</u>	<u>\$1,696,588</u>

YEAR 2021 BUDGET DETAIL
PARK - COMMUNITY CENTER

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
65.25.3081	Lactation Room Mini Grant	500	—	15,226	—	—
65.40.8001	Youth Resident Annual Pass	25,373	26,152	27,445	30,236	34,000
65.40.8003	Adult Resident Annual Pass	338,574	312,617	304,259	223,690	270,000
65.40.8005	Senior Resident Annual Pass	195,453	218,177	209,056	157,157	190,000
65.40.8009	Family Resident Annual Pass	467,836	465,843	446,340	327,224	396,000
65.40.8021	Youth Resident Summer Pass	4,966	4,020	3,420	90	3,300
65.40.8022	Youth Non-Resident Smmr Pass	—	154	—	—	—
65.40.8023	Adult Resident Summer Pass	11,410	8,731	8,488	140	7,200
65.40.8025	Senior Resident Summer Pass	872	743	1,200	—	1,100
65.40.8029	Family Resident Summer Pass	22,715	20,369	22,944	550	21,000
65.40.8041	Youth Resident Daily Pass	48,002	38,942	43,150	21,165	46,500
65.40.8043	Adult Resident Daily Pass	50,801	54,235	52,262	24,214	51,700
65.40.8045	Senior Resident Daily Pass	2,935	3,143	7,229	6,047	4,800
65.40.8047	Handicapped Daily Pass	1,972	3,201	1,885	1,174	2,100
65.40.8049	Silver Sneakers Pass	32,535	35,205	35,969	25,292	28,000
65.40.8051	Meeting/Craft Rooms Rental	57,115	68,410	58,182	63,766	170,000
65.40.8057	Pool Rental	6,813	13,271	12,534	8,193	11,000
65.40.8059	Theater Rental	120,326	142,089	121,842	8,642	—
65.40.8072	Sponsorships	—	—	—	5,090	9,855
65.40.8076	Concessions	8,959	10,771	9,286	606	1,000
65.40.8102	Swimming Programs	65,939	54,072	57,600	35,960	43,642
65.40.8123	Semi-Private Swim Lessons	—	—	—	—	3,081
65.40.8124	Swim Team	110	25,050	22,702	8,450	20,666
65.40.8125	Private Swim	86,105	90,105	84,797	42,266	55,418
65.40.8128	Speciality Swim Programs	63,199	34,820	30,349	7,911	17,602
65.40.8223	Personal Training	32,071	21,726	19,811	16,948	14,000
65.40.8225	Fitness Testing/Bio Analog	14,075	26,452	32,337	7,735	4,700
65.40.8227	Massage Therapy	8,785	10,793	3,893	13,671	7,750
65.40.8233	Group Fitness	908	—	—	—	—
65.40.8602	Community Programs	18,879	21,578	21,891	16,665	18,000
65.40.8608	Tennis Lessons	—	—	—	—	—
65.40.8613	Arts & Crafts Classes	—	—	—	—	—
65.40.8615	Dog Obedience Class	—	—	—	—	—
65.40.8701	Child Care	105	9	—	—	—
65.40.8805	Birthday Parties	955	917	3,782	1,048	2,250
65.40.8806	Youth Camps	22,738	37,660	25,255	3,062	12,000
65.40.8807	Splash Camp	—	—	—	3,500	5,504
65.40.8808	Kids' Camp	—	—	—	—	—
65.40.8810	Theater Ticket Sales	1,106	1,460	1,854	1,400	1,400
65.50.3301	Interest Earnings	6,386	9,427	11,449	8,000	5,000
65.70.3641	Sale of Public Property	—	700	—	—	—
65.70.3661	Reimbursed Expense - General	2,900	—	—	—	—
65.70.3671	Contributions	6,001	—	—	—	—
65.70.3712	Insurance Settlement	441,057	64,478	—	—	—
65.70.3791	Miscellaneous Other	3,764	314	1,027	—	—
65.70.3793	Lease Proceeds	20,203	—	—	—	—
65.80.3804	Transfers In-Park Sales Tax	158,846	116,687	165,697	487,111	670,569
TOTALS		<u>\$2,351,286</u>	<u>\$1,942,320</u>	<u>\$1,863,161</u>	<u>\$1,557,003</u>	<u>\$2,129,137</u>

YEAR 2021 BUDGET DETAIL
PARK - COMMUNITY CENTER RECREATION PROGRAMS

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
EXPENDITURES						
65.60.417.08.8111	Swim Team Stroke Clinic	\$ 1,485	\$ 1,366	\$ 1,208	\$ —	\$ 964
65.60.417.08.8113	Swim Team Competitive Maint	2,309	2,310	2,316	797	2,272
65.60.417.08.8114	Pre-Season Conditioning	366	619	492	—	415
65.60.417.08.8115	H.S. Pre-Season Conditioning	—	—	—	—	—
65.60.417.08.8116	Triathlon Conditioning	564	—	—	—	—
65.60.417.08.8117	Water Aerobics	—	—	—	—	—
65.60.417.08.8121	Swim Team Basics	2,831	5,207	4,712	2,467	3,947
65.60.417.08.8122	Semi-Competitive Swim Lessons	140	35	35	—	—
65.60.417.08.8123	Semi-Private Swim Lessons	4,451	4,178	2,735	830	1,856
65.60.417.08.8124	Swim Team	21,447	23,067	17,247	3,901	17,510
65.60.417.08.8125	Private Swim Lessons	56,465	56,115	55,936	29,012	37,684
65.60.417.08.8127	Lifeguard Training	3,395	3,650	4,005	2,350	4,080
65.60.417.08.8128	Specialty Swim Programs	—	—	1,223	—	—
65.60.417.08.8130	Starts and Turns	1,357	1,685	—	—	875
65.60.417.08.8201	Aerobics	—	—	—	—	—
65.60.417.08.8202	Silver Sneakers Aerobics	—	—	—	—	—
65.60.417.08.8223	Personal Training	582	—	—	—	500
65.60.417.08.8225	Corporate Wellness Program	280	302	289	378	—
65.60.417.08.8226	Weight Training	—	—	—	—	—
65.60.417.08.8227	Massage Therapy	5,068	3,431	1,817	2,652	500
65.60.417.08.8229	Commit to Get Fit	1,366	—	—	—	—
65.60.417.08.8231	Youth Fitness	—	—	—	—	—
65.60.417.08.8232	Adult Fitness	—	—	—	—	—
65.60.417.08.8233	Group Fitness	—	70	—	—	—
65.60.417.08.8301	Youth Tumbling	—	—	—	—	—
65.60.417.08.8302	Youth Educational Programs	—	—	—	—	—
65.60.417.08.8305	Youth Dance	—	—	—	—	—
65.60.417.08.8306	Cheerleading	—	—	—	—	—
65.60.417.08.8601	Martial Arts	—	—	—	—	—
65.60.417.08.8602	Community Programs	7,713	7,368	8,064	5,181	6,700
65.60.417.08.8606	Adult Education Program	—	—	—	—	—
65.60.417.08.8608	Tennis Lessons	—	—	—	—	—
65.60.417.08.8613	Arts & Crafts Classes	—	—	—	—	—
65.60.417.08.8615	Dog Obedience Classes	—	—	—	—	—
65.60.417.08.8701	Child Care Program	97	711	381	398	600
65.60.417.08.8805	Birthday Parties	1,024	435	1,510	285	1,125
65.60.417.08.8806	Youth Camps	2,110	3,809	3,537	1,051	1,300
65.60.417.08.8807	Splash Camp	261	180	375	300	254
65.60.417.08.8808	Kids' Camp	—	—	—	—	—
65.60.417.08.8810	Theater Promotions	—	—	975	—	—
65.60.417.18.5601	Minor Equipment	—	—	—	—	—
TOTALS		\$ 113,312	\$ 114,536	\$ 106,856	\$ 49,602	\$ 80,582

YEAR 2021 BUDGET DETAIL
PARK - COMMUNITY CENTER OPERATIONS

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
EXPENDITURES						
65.60.491.02.4001	Salaries	\$ 496,079	\$ 468,101	\$ 492,344	\$ 505,269	\$ 520,186
65.60.491.02.4002	Part-time	418,110	424,119	454,922	399,511	525,000
65.60.491.02.4004	Overtime	4,183	5,564	5,561	3,166	5,750
65.60.491.02.4015	Opt Out (Health Insurance)	7,516	7,992	4,672	3,793	3,531
65.60.491.02.4018	Health Savings Account	13,502	13,072	13,398	15,534	9,710
65.60.491.02.4101	Social Security	69,247	67,571	71,953	73,070	81,410
65.60.491.02.4102	LAGERS Retirement Program	43,181	46,690	47,581	54,068	56,614
65.60.491.02.4104	Workers Compensation	17,524	28,023	32,244	38,294	29,909
65.60.491.02.4105	Health Insurance	90,127	88,062	114,989	130,149	139,921
65.60.491.02.4106	Life Insurance	191	177	189	190	192
65.60.491.02.4107	Dental Insurance	4,714	4,140	4,673	4,768	5,027
65.60.491.02.4112	Vision Insurance	1,013	979	1,210	1,315	1,386
65.60.491.02.4116	Disability Insurance	263	263	272	257	257
65.60.491.04.5001	General Supplies	5,227	5,784	8,014	3,100	6,515
65.60.491.04.5003	Medical Supplies	664	31	371	425	850
65.60.491.04.5004	Recreation Supplies	5,120	5,540	3,898	407	600
65.60.491.04.5007	Concession Supplies	5,517	5,354	3,371	—	—
65.60.491.04.5009	Maintenance Materials	29,756	35,733	35,333	29,501	38,000
65.60.491.04.5010	Chemicals	15,358	17,007	14,439	14,953	16,000
65.60.491.04.5120	Outside Printing	673	125	543	140	325
65.60.491.06.5210	Training Travel	—	—	412	—	—
65.60.491.06.5251	Registration Fees	1,018	—	446	—	—
65.60.491.06.5253	Lodging & Meals	—	—	1,177	—	—
65.60.491.06.5259	Training Costs	2,245	2,380	1,741	1,067	3,500
65.60.491.08.5346	Financial Services	24,520	24,416	19,768	17,724	25,000
65.60.491.08.5371	Advertising	192	173	247	279	605
65.60.491.08.5397	Contract Labor	29,564	31,561	30,874	32,766	37,412
65.60.491.08.5398	Summer Band	—	—	—	1,472	2,950
65.60.491.08.5399	Miscellaneous Fees	7,512	7,127	7,489	7,372	8,740
65.60.491.12.5401	Electric	137,078	136,937	126,974	111,652	125,000
65.60.491.12.5421	Natural Gas	21,900	22,902	20,188	18,510	25,000
65.60.491.12.5431	Water Service	30,003	29,413	29,171	20,823	30,000
65.60.491.12.5453	Mobile Phones	1,546	1,105	3,299	2,844	2,866
65.60.491.14.5521	Vehicle Fuel	1,251	91	88	140	200
65.60.491.14.5541	Vehicle Maintenance	—	—	306	149	300
65.60.491.14.5551	Maintenance - Office Equip	4,785	4,653	4,753	4,297	4,800
65.60.491.14.5559	Misc Equipment Maint	12,149	9,045	7,018	6,741	10,400
65.60.491.14.5571	Building Maintenance	132,580	88,347	114,942	64,912	75,000
65.60.491.14.5575	Grounds/Landscaping	6,646	7,252	1,562	1,000	7,000
65.60.491.14.5591	Software Maintenance	486	486	486	886	900
65.60.491.16.5711	Property/IM/DP	12,135	16,099	20,171	20,336	21,422
65.60.491.16.5715	Casualty Insurance	2,615	16,592	20,632	25,463	28,070

YEAR 2021 BUDGET DETAIL
PARK - COMMUNITY CENTER OPERATIONS (continued)

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
EXPENDITURES						
65.60.491.18.5601	Minor Equipment	15,003	16,084	26,852	25,660	52,600
65.60.491.18.5611	Rental	—	100	—	—	—
65.60.491.24.6001	Debt Service Principal	64,144	22,014	22,445	—	—
65.60.491.24.6011	Debt Service Interest	1,876	724	366	—	—
65.60.491.36.7201	Capital Equipment	—	60,755	—	—	—
65.60.491.36.7206	Theater Equipment	6,000	—	—	—	—
65.60.491.36.7402	Building Improvements	461,236	97,444	—	—	—
65.60.491.38.5801	Over/Short	40	41	2	115	—
65.60.491.38.5803	Meeting Expense	1,939	551	366	494	465
65.60.491.38.5808	Postage	1,296	675	724	1,312	900
65.60.491.38.5810	Publications	—	21	—	68	240
65.60.491.38.5811	Membership Dues	—	—	120	220	40
65.60.491.38.5812	Clothing Expense	4,543	5,541	2,524	1,160	4,000
65.60.491.38.5989	Miscellaneous Expenses	2,214	929	865	891	1,100
TOTALS		<u>\$2,199,480</u>	<u>\$1,811,699</u>	<u>\$1,775,983</u>	<u>\$1,646,263</u>	<u>\$1,909,693</u>

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

Amount Issued: \$785,000

Date Issued: December 4, 2019

Purpose: Sports Complex Maintenance Below Ground

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

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

Amount Issued: \$670,000

Date Issued: December 4, 2019

Purpose: Sports Complex Turf

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

City of Liberty, Missouri
Special Obligation Bonds
Series 2019 B

Amount Issued: \$1,480,000

Date Issued: December 4, 2019

Purpose: Sports Complex Maintenance Below Ground

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

City of Liberty, Missouri
Special Obligation Bonds
Series 2019 B

Amount Issued: \$1,170,000

Date Issued: December 4, 2019

Purpose: Sports Complex Turf

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

SPECIAL REVENUE FUNDS

City of Liberty, Missouri
Fairview Cemetery Trust Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 380,319	\$ 386,394	\$ 390,694
Revenues			
Interest Earnings	\$ 8,963	\$ 2,500	\$ 2,000
Sale of Lots	6,075	4,300	4,500
Total Revenues	<u>\$ 15,038</u>	<u>\$ 6,800</u>	<u>\$ 6,500</u>
Total Resources	<u>\$ 395,357</u>	<u>\$ 393,194</u>	<u>\$ 397,194</u>
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$ 8,963	\$ 2,500	\$ 2,000
Total Expenditures	<u>\$ 8,963</u>	<u>\$ 2,500</u>	<u>\$ 2,000</u>
Total Revenue Over(Under) Expenditures	<u>\$ 6,075</u>	<u>\$ 4,300</u>	<u>\$ 4,500</u>
Ending Fund Balance	<u><u>\$ 386,394</u></u>	<u><u>\$ 390,694</u></u>	<u><u>\$ 395,194</u></u>

YEAR 2021 BUDGET DETAIL
FAIRVIEW CEMETERY TRUST FUND

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
40.50.3301	Interest Earnings	\$ 3,479	\$ 7,475	\$ 8,963	\$ 2,500	\$ 2,000
40.70.3691	Sale of Cemetery Lots	2,250	4,431	6,075	4,300	4,500
TOTALS		<u>\$ 5,729</u>	<u>\$ 11,906</u>	<u>\$ 15,038</u>	<u>\$ 6,800</u>	<u>\$ 8,963</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
40.30.251.42.5999	Cemetery Maintenance Fund	\$ 3,479	\$ 7,475	\$ 8,963	\$ 2,500	\$ 2,000
TOTALS		<u>\$ 3,479</u>	<u>\$ 7,475</u>	<u>\$ 8,963</u>	<u>\$ 2,500</u>	<u>\$ 2,000</u>

City of Liberty, Missouri
Mt. Memorial Cemetery Trust Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 33,755	\$ 33,755	\$ 33,755
Revenues			
Interest Earnings	\$ 796	\$ 220	\$ 120
Total Revenues	<u>\$ 796</u>	<u>\$ 220</u>	<u>\$ 120</u>
Total Resources	<u>\$ 34,551</u>	<u>\$ 33,975</u>	<u>\$ 33,875</u>
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$ 796	\$ 220	\$ 120
Total Expenditures	<u>\$ 796</u>	<u>\$ 220</u>	<u>\$ 120</u>
Total Revenue Over(Under) Expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Ending Fund Balance	<u><u>\$ 33,755</u></u>	<u><u>\$ 33,755</u></u>	<u><u>\$ 33,755</u></u>

YEAR 2021 BUDGET DETAIL
MT. MEMORIAL CEMETERY TRUST FUND

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
41.50.3301	Interest Earnings	\$ 316	\$ 673	\$ 796	\$ 220	\$ 120
TOTALS		<u>\$ 316</u>	<u>\$ 673</u>	<u>\$ 796</u>	<u>\$ 220</u>	<u>\$ 120</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
41.30.251.42.5999	Cemetery Maintenance Fund	\$ 316	\$ 673	\$ 796	\$ 220	\$ 120
TOTALS		<u>\$ 316</u>	<u>\$ 673</u>	<u>\$ 796</u>	<u>\$ 220</u>	<u>\$ 120</u>

City of Liberty, Missouri
 Frank Hughes Memorial Library Trust Fund
 Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 30,000	\$ 30,000	\$ 30,000
Revenues			
Interest Earnings	\$ 708	\$ 200	\$ 144
Total Revenues	<u>\$ 708</u>	<u>\$ 200</u>	<u>\$ 144</u>
Total Resources	<u>\$ 30,708</u>	<u>\$ 30,200</u>	<u>\$ 30,144</u>
Expenditures			
Interfund Transfer-Parks	\$ 708	\$ 200	\$ 144
Total Expenditures	<u>\$ 708</u>	<u>\$ 200</u>	<u>\$ 144</u>
Total Revenue Over(Under) Expenditures	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Ending Fund Balance	<u><u>\$ 30,000</u></u>	<u><u>\$ 30,000</u></u>	<u><u>\$ 30,000</u></u>

YEAR 2021 BUDGET DETAIL
FRANK HUGHES MEMORIAL LIBRARY TRUST FUND

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
42.50.3301	Interest Earnings	\$ 280	\$ 595	\$ 708	\$ 200	\$ 144
TOTALS		<u>\$ 280</u>	<u>\$ 595</u>	<u>\$ 708</u>	<u>\$ 200</u>	<u>\$ 144</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
42.30.251.42.5999	Parks for Hughes Library	\$ 280	\$ 595	\$ 708	\$ 200	\$ 144
TOTALS		<u>\$ 280</u>	<u>\$ 595</u>	<u>\$ 708</u>	<u>\$ 200</u>	<u>\$ 144</u>

City of Liberty, Missouri
 Transient Guest Tax Fund
 Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 189,838	\$ 158,518	\$ 273,058
Revenues			
Taxes	\$ 300,567	\$ 230,000	\$ 230,000
Web Design Grant	\$ —	\$ —	\$ —
Interest	\$ 3,075	\$ 1,020	\$ 1,020
Miscellaneous Income	\$ 739	\$ 600	\$ 600
Total Revenues	<u>\$ 304,380</u>	<u>\$ 231,620</u>	<u>\$ 231,620</u>
Total Resources	<u>\$ 494,219</u>	<u>\$ 390,138</u>	<u>\$ 504,678</u>
Expenditures			
Employee Compensation	\$ 18,097	\$ 2,560	\$ 22,000
Printing & Supplies	18,248	1,005	34,010
Fees	125,094	49,510	135,700
Non Capital Equipment	15,000	—	10,000
Misc Expenses	157,261	62,005	110,720
Interfund Trnsfrs	2,000	2,000	2,000
Total Expenditures	<u>\$ 335,700</u>	<u>\$ 117,080</u>	<u>\$ 314,430</u>
Total Revenue Over(Under) Expenditures	<u>\$ (31,320)</u>	<u>\$ 114,540</u>	<u>\$ (82,810)</u>
Ending Fund Balance	<u>\$ 158,518</u>	<u>\$ 273,058</u>	<u>\$ 190,248</u>

YEAR 2021 BUDGET DETAIL
TRANSIENT GUEST TAX FUND

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
67.10.3048	Transient Guest Tax	\$ 171,677	\$ 264,578	\$ 300,567	\$ 230,000	\$ 230,000
67.30.3145	Web Design Grant	4,750	—	—	—	—
67.50.3301	Interest	1,104	2,828	3,075	1,020	1,020
67.70.3652	Comm Service Sponsorships	1,500	—	—	—	—
67.70.3791	Miscellaneous Income	240	526	739	600	600
TOTALS		\$ 179,271	\$ 267,932	\$ 304,380	\$ 231,620	\$ 231,620
EXPENDITURES						
67.20.031.08.5371	Tourism Advertising	\$ 14,370	\$ 3,904	\$ —	\$ —	\$ —
67.20.061.02.4001	Regular	—	—	—	—	—
67.20.061.02.4002	Part-Time	—	—	517	—	—
67.20.061.02.4004	Overtime	16,306	16,622	14,402	2,560	22,000
67.20.061.02.4018	Health Savings - HSA	—	—	—	—	—
67.20.061.02.4101	Social Security	1,310	1,232	1,104	—	—
67.20.061.02.4102	Retirement - LAGERS	2,440	2,282	2,074	—	—
67.20.061.02.4105	Health Insurance	—	104	—	—	—
67.20.061.02.4106	Life Insurance	—	—	—	—	—
67.20.061.02.4107	Dental Insurance	—	5	—	—	—
67.20.061.02.4112	Vision Insurance - VSP	—	1	—	—	—
67.20.061.02.4116	Disability Insurance	—	(7)	—	—	—
67.20.061.04.5001	General Supplies	—	500	185	—	10,000
67.20.061.04.5004	Festival Supplies	1,292	2,814	2,721	—	6,500
67.20.061.04.5054	Grand Supplies	—	2,308	9,969	—	9,000
67.20.061.04.5072	Make Music Day - Supplies	—	2,225	3,197	—	5,510
67.20.061.04.5099	Miscellaneous Supplies	—	2,096	2,177	1,005	3,000
67.20.061.08.5304	Internet Service Fees	—	117	4,099	4,310	5,200
67.20.061.08.5310	4th of July Celebration	33,248	25,000	25,000	—	25,000
67.20.061.08.5314	Special Event Insurance	655	880	2,189	—	2,500
67.20.061.08.5342	Consulting Svcs - Wayfinding	22,612	16,500	5,700	20,200	25,000
67.20.061.08.5365	Other Misc Fees - Writer	—	—	—	—	—
67.20.061.08.5371	Advertising	—	37,574	50,006	25,000	38,000
67.20.061.08.5389	Other Fees - Arts	—	20,875	26,000	—	35,000
67.20.061.08.5397	Contract Labor	—	2,703	3,000	—	5,000
67.20.061.08.5398	Summer Band Program	—	8,600	9,100	—	—
67.20.061.16.5711	Insurance	—	—	12	400	720
67.20.061.18.5601	Minor Equipment	—	4,000	15,000	—	10,000
67.20.061.38.5804	Special Events	—	8,461	7,835	—	10,000
67.20.061.38.5807	Contributions to Projects	—	15,000	21,786	20,000	23,000
67.20.061.38.5823	HDLI Contract	61,939	34,418	32,636	25,000	35,000
67.20.061.38.5853	Site Wayfinding	—	6,948	86,590	—	38,000
67.20.061.38.5989	Miscellaneous Expense	—	1,774	7,102	1,005	4,000
67.20.061.42.5990	Interfund Transfer-General	2,000	2,000	2,000	2,000	2,000
67.60.415.04.5004	Downtown Concert Supplies	5,517	—	—	—	—
67.60.415.08.5371	Advertising	150	—	—	—	—
67.60.415.18.5601	Minor Equip - Christmas Tree	—	—	—	—	—
67.60.415.38.5804	Hometown Holiday Supplies	3,856	800	800	—	—
67.80.061.38.5804	Special Events- Art Grant Pgm	14,703	—	500	15,600	—
TOTALS		\$ 180,398	\$ 219,736	\$ 335,700	\$ 117,080	\$ 314,430

City of Liberty, Missouri
Police Training Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 9,545	\$ 18,125	\$ 26,918
Revenues			
Grants	\$ 1,243	\$ 1,200	\$ 1,200
Interest Earnings	205	130	60
Police Training	5,531	3,700	4,500
Arrest Costs Recoupment	2,624	1,909	1,900
Post Training Funds	2,161	2,203	2,150
Miscellaneous Income	5,525	—	—
Total Revenues	<u>\$ 17,289</u>	<u>\$ 9,142</u>	<u>\$ 9,810</u>
Total Resources	<u>\$ 26,834</u>	<u>\$ 27,267</u>	<u>\$ 36,728</u>
Expenditures			
Police Training Travel	\$ 4,550	\$ —	\$ 4,500
Police Registration Fees	4,159	349	5,000
Police Training Costs	—	—	—
Total Expenditures	<u>\$ 8,709</u>	<u>\$ 349</u>	<u>\$ 9,500</u>
Total Revenue Over(Under) Expenditures	<u>\$ 8,580</u>	<u>\$ 8,793</u>	<u>\$ 310</u>
Ending Fund Balance	<u>\$ 18,125</u>	<u>\$ 26,918</u>	<u>\$ 27,228</u>

YEAR 2021 BUDGET DETAIL

POLICE TRAINING FUND

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
69.30.3126	Cops Universal Hiring Prog	\$ 1,166	\$ 1,200	\$ 1,243	\$ 1,200	\$ 1,200
69.50.3301	Interest Earnings	5	58	205	130	60
69.60.3354	Police Training Fees	4,252	4,746	5,531	3,700	4,500
69.60.3355	Arrest Cost Recoupment	3,010	3,436	2,624	1,909	1,900
69.60.3356	Post Training Funds	2,211	2,109	2,161	2,203	2,150
69.70.3661	Reimbursed Expense - Gen	3,074	—	5,525	—	—
TOTALS		<u>\$ 13,718</u>	<u>\$ 11,549</u>	<u>\$ 17,289</u>	<u>\$ 9,142</u>	<u>\$ 9,810</u>
EXPENDITURES						
69.40.501.06.5210	Police Training Travel	\$ 4,121	\$ 2,422	\$ 4,550	\$ —	\$ 4,500
69.40.501.06.5251	Police Registration Fees	9,021	920	4,159	349	5,000
69.40.501.06.5259	Police Training Costs	912	—	—	—	—
TOTALS		<u>\$ 14,054</u>	<u>\$ 3,342</u>	<u>\$ 8,709</u>	<u>\$ 349</u>	<u>\$ 9,500</u>

City of Liberty, Missouri
 Police Inmate Security Fund
 Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 8,819	\$ 12,124	\$ 15,642
Revenues			
Interest Earnings	\$ 251	\$ 118	\$ 100
Inmate Maintenance Fee	5,530	3,400	4,500
Total Revenues	\$ 5,781	\$ 3,518	\$ 4,600
Total Resources	\$ 14,600	\$ 15,642	\$ 20,242
Expenditures			
Biometric Supplies	\$ 2,476	\$ —	\$ 4,000
Minor Equipment	—	—	1,500
Total Expenditures	\$ 2,476	\$ —	\$ 5,500
Total Revenue Over(Under) Expenditures	\$ 3,305	\$ 3,518	\$ (900)
Ending Fund Balance	\$ 12,124	\$ 15,642	\$ 14,742

YEAR 2021 BUDGET DETAIL
POLICE INMATE SECURITY FUND

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
71.50.3301	Interest Earnings	\$ 37	\$ 137	\$ 251	\$ 118	\$ 100
71.60.3357	Inmate Maintenance Fee	4,242	4,744	5,530	3,400	4,500
TOTALS		<u>\$ 4,279</u>	<u>\$ 4,881</u>	<u>\$ 5,781</u>	<u>\$ 3,518</u>	<u>\$ 4,600</u>
EXPENDITURES						
71.40.501.04.5055	Biometric Supplies	\$ 1,859	\$ —	\$ 2,476	\$ —	\$ 4,000
71.40.501.18.5601	Minor Equipment	—	1,680	—	—	1,500
TOTALS		<u>\$ 1,859</u>	<u>\$ 1,680</u>	<u>\$ 2,476</u>	<u>\$ —</u>	<u>\$ 5,500</u>

City of Liberty, Missouri
Cemetery Maintenance Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 12,015	\$ 13,946	\$ 24,756
Revenues			
Charges for Services-Burial Permits	\$ 28,974	\$ 32,000	\$ 25,349
Charges for Services-Engraving Services	640	640	704
Interest Earnings	345	167	306
Miscellaneous Income	479	—	100
Misc-Contributions for Maintenance	—	—	100
Misc-Sale of Lots/Columbarium Niche	20,025	14,760	14,240
Total Revenues	<u>\$ 50,463</u>	<u>\$ 47,567</u>	<u>\$ 40,799</u>
Transfers In			
Misc-Contributions from Trust Funds	\$ 9,759	\$ 2,720	\$ 2,120
Transfers In from General Fund	47,750	67,750	67,750
Total Transfers In	<u>\$ 57,509</u>	<u>\$ 70,470</u>	<u>\$ 69,870</u>
Total Revenues and Transfers In	<u>\$ 107,972</u>	<u>\$ 118,037</u>	<u>\$ 110,669</u>
Total Resources	<u><u>\$ 119,987</u></u>	<u><u>\$ 131,983</u></u>	<u><u>\$ 135,425</u></u>
Expenditures			
Supplies-Cemetery Committee	\$ —	\$ 280	\$ 300
Supplies-VFW	603	135	200
Supplies-Miscellaneous	75	75	50
Fees-Contract Labor-Open/Close	12,750	10,000	10,000
Fees-Miscellaneous	150	5,250	5,250
Utilities-Electric	172	—	—
Maintenance-Grounds/Landscaping	1,305	1,000	1,000
Maintenance-Mowing Contract	42,820	42,020	45,000
Maintenance-Headstone	417	717	500
Minor Equipment	—	—	—
Construction Projects	—	—	—
Total Expenditures	<u>\$ 58,291</u>	<u>\$ 59,477</u>	<u>\$ 62,300</u>
Transfers Out			
Transfers out to Park Fund for Labor	\$ 47,750	\$ 47,750	\$ 47,750
Total Transfers Out	<u>\$ 47,750</u>	<u>\$ 47,750</u>	<u>\$ 47,750</u>
Total Expenditures and Transfers Out	<u>\$ 106,041</u>	<u>\$ 107,227</u>	<u>\$ 110,050</u>
Revenues Favorable/(Unfavorable) to Expenditures and Transfers Out	<u>\$ 1,931</u>	<u>\$ 10,810</u>	<u>\$ 619</u>
Columbarium Reserve	2,700	2,700	2,700
Undesignated Fund Balance	11,246	22,056	22,675
Ending Fund Balance	<u><u>\$ 13,946</u></u>	<u><u>\$ 24,756</u></u>	<u><u>\$ 25,375</u></u>

YEAR 2021 BUDGET DETAIL
CEMETERY MAINTENANCE FUND

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
73.40.3681	Burial Permits	\$ 15,300	\$ 18,450	\$ 28,974	\$ 32,000	\$ 25,349
73.40.3684	Engraving Services	320	960	640	640	704
73.50.3301	Interest	280	351	345	167	306
73.70.3671	Contributions for Maint	—	—	—	—	100
73.70.3691	Sale of Lots	6,750	13,294	18,225	12,960	12,540
73.70.3692	Sale of Columbarium Niche	1,095	1,830	1,800	1,800	1,700
73.70.3791	Miscellaneous Income	9	8	479	—	100
73.80.3671	Transfers In-Contributions	3,795	8,148	9,759	2,720	2,120
73.80.3802	Transfers In-General Fund	47,750	47,750	47,750	67,750	67,750
TOTALS		<u>75,299</u>	<u>90,791</u>	<u>107,972</u>	<u>118,037</u>	<u>110,669</u>
EXPENDITURES						
73.70.226.04.5073	Supplies-Cemetery Committee	\$ 314	\$ —	\$ —	\$ 280	\$ 300
73.70.226.04.5075	Supplies - VFW	—	—	603	135	200
73.70.226.04.5099	Miscellaneous Supplies	150	200	75	75	50
73.70.226.08.5344	Engraving Fees	—	—	150	—	—
73.70.226.08.5397	Contract Labor	5,500	7,875	12,750	10,000	10,000
73.70.226.08.5399	Miscellaneous Fees	—	—	—	5,250	5,250
73.70.226.12.5401	Electric	299	316	172	—	—
73.70.226.14.5575	Grounds/Landscaping	1,618	305	1,305	1,000	1,000
73.70.226.14.5577	Mowing Contract	41,520	33,190	42,820	42,020	45,000
73.70.226.14.5579	Headstone Maintenance	368	892	417	717	500
73.70.226.18.5601	Minor Equipment	8,724	—	—	—	—
73.70.226.36.7510	Construction Contract	365	—	—	—	—
73.70.226.42.5996	Interfund Transfers-Park Fund	57,750	47,750	47,750	47,750	47,750
TOTALS		<u>\$ 116,608</u>	<u>\$ 90,528</u>	<u>\$ 106,041</u>	<u>\$ 107,227</u>	<u>\$ 110,050</u>

City of Liberty, Missouri
 Loss Control Fund
 Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 120,410	\$ 61,533	\$ 8,936
Revenues			
Interest Earnings	\$ 2,998	\$ 2,000	\$ —
Loss Control MPR Refund	26,573	25,000	—
Loss Control Credit-Reimbursement	—	54,000	—
Wellness Credits	—	19,000	—
Insurance Settlement	68,972	—	—
Miscellaneous Income	133	—	—
Accident Reimbursement	—	60	—
Total Revenues	\$ 98,676	\$ 100,060	\$ —
Total Resources	219,086	161,593	8,936
Expenditures			
Supplies	\$ 2,276	\$ 5,000	\$ —
Training Travel	33,103	—	—
Miscellaneous Fees	12,117	10,000	—
Minor Equipment	4,169	—	—
Other Expenses	76,328	45,057	—
Capital Equipment	—	7,600	—
Fire Wellness Assessment	—	35,000	—
Insurance Deductible	29,560	50,000	—
Total Expenditures	\$ 157,553	\$ 152,657	\$ —
Total Revenue Over(Under) Expenditures	\$ (58,876)	\$ (52,597)	\$ —
Ending Fund Balance	\$ 61,533	\$ 8,936	\$ 8,936

YEAR 2021 BUDGET DETAIL
LOSS CONTROL FUND

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
75.50.3301	Interest Earnings	\$ 2,216	\$ 3,015	\$ 2,998	\$ 2,000	\$ —
75.70.3658	Loss Control MPR Refund	23,330	25,981	26,573	25,000	—
75.70.3659	Loss Control Credit-Reimb	96,162	18,477	—	54,000	—
75.70.3663	Wellness Credit-Reimbursement	14,703	15,829	—	19,000	—
75.70.3721	Insurance Settlement	500	15,658	68,972	—	—
75.70.3724	Accident Reimbursement	127,443	—	—	60	—
75.70.3791	Miscellaneous Income	—	55	133	—	—
TOTALS		\$ 264,354	\$ 79,015	\$ 98,676	\$ 100,060	\$ —
EXPENDITURES						
75.20.780.04.5001	Administration General Supplies	\$ 2,490	\$ —	\$ —	\$ —	\$ —
75.20.780.06.5210	Administration Training Travel	—	135	—	—	—
75.20.780.18.5601	Administration Minor Equipment	—	495	—	—	—
75.20.790.08.5314	Admin Insurance Deductible	6,527	2,278	2,131	—	—
75.25.780.04.5001	HR General Supplies	274	—	—	—	—
75.25.780.06.5210	HR Training Travel	240	—	—	—	—
75.25.780.18.5601	HR Minor Equipment	—	—	—	—	—
75.25.780.36.7203	HR Software	—	—	—	7,600	—
75.30.780.04.5001	Finance General Supplies	—	206	—	—	—
75.30.780.06.5210	Finance Training Travel	—	397	1,390	—	—
75.30.790.08.5314	Finance Insurance Deductible	10,000	—	—	—	—
75.40.780.06.5210	Police Training Travel	878	6,324	1,322	—	—
75.40.780.06.5251	Police Registration Fees	30,972	23,020	15,671	—	—
75.40.780.06.5252	Police Lodging	—	4,038	—	—	—
75.40.780.18.5601	Police Minor Equipment	—	—	—	—	—
75.40.790.08.5314	Police Insurance Deductible	69,303	3,116	4,086	—	—
75.50.780.06.5210	Fire Training Travel	32,526	26,069	11,982	—	—
75.50.780.06.5259	Fire Training Costs	—	876	—	—	—
75.50.780.08.5389	Fire Wellness Physicals	—	—	—	35,000	—
75.50.780.18.5601	Fire Minor Equipment	21,996	36,880	4,169	—	—
75.50.780.38.5813	Fire Protective Clothing	—	—	76,328	45,057	—
75.50.790.08.5314	Fire Insurance Deductible	5,750	10,000	—	—	—
75.50.790.36.7201	Fire Capital Equipment	36,683	—	—	—	—
75.60.780.04.5001	Parks General Supplies	—	569	—	—	—
75.60.780.18.5601	Parks Minor Equipment	—	—	—	—	—
75.60.790.08.5314	Parks Insurance Deductible	58,076	20,918	13,343	—	—
75.70.780.04.5001	PW General Supplies	—	—	—	—	—
75.70.780.18.5601	PW Minor Equipment	759	583	—	—	—
75.70.780.38.5813	PW Protective Clothing	2,004	—	—	—	—
75.70.790.08.5314	PW Insurance Deductible	24,564	10,000	10,000	—	—
75.90.780.06.5210	IS Training Travel	—	—	—	—	—
75.90.780.18.5601	IS Minor Equipment	990	—	—	—	—
75.95.780.04.5001	City-Wide General Supplies	12,320	2,197	2,276	5,000	—
75.95.780.06.5210	City-Wide Training & Travel	2,152	15,575	2,738	—	—
75.95.780.08.5399	City-Wide Miscellaneous Fees	—	11,850	12,117	10,000	—
75.95.780.18.5601	City-Wide Minor Equipment	—	—	—	—	—
75.95.780.38.5989	City-Wide Mic Expenses	—	—	—	18,956	—
75.95.790.08.5314	City-Wide Insurance Deductible	—	—	—	50,000	—
TOTALS		\$ 318,504	\$ 175,525	\$ 157,553	\$ 171,613	\$ —

City of Liberty, Missouri
Public Safety Sales Tax Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 1,373,349	\$ 1,988,309	\$ 2,251,698
Revenues			
PSST Sales Tax	\$ 2,689,517	\$ 2,756,300	\$ 2,985,800
Interest	34,500	8,500	—
GF Fund Balance Transfer	—	—	125,000
Total Revenues	<u>\$ 2,724,017</u>	<u>\$ 2,764,800</u>	<u>\$ 3,110,800</u>
Total Resources	<u>\$ 4,097,366</u>	<u>\$ 4,753,109</u>	<u>\$ 5,362,498</u>
Expenditures			
Police			
Employee Compensation	\$ 81,395	\$ 211,168	\$ 261,874
Fees	1,174	—	—
Insurance	12,639	16,895	18,620
Training	15,981	45,994	45,994
Minor Equipment	4,700	19,000	19,000
Uniforms	1,748	4,000	4,000
Capital Expenditures	—	—	—
Transfers In from General Fund - Police	624,988	788,503	1,162,745
Fire			
Employee Compensation	\$ 171,328	\$ 187,582	\$ 240,404
Clothing Expense	—	—	—
Transfers in from General Fund - Fire	1,195,103	1,228,269	1,760,246
Total Expenditures	<u>\$ 2,109,057</u>	<u>\$ 2,501,411</u>	<u>\$ 3,512,883</u>
Total Revenue Over(Under) Expenditures	<u>\$ 614,960</u>	<u>\$ 263,389</u>	<u>\$ (402,083)</u>
Ending Fund Balance	<u><u>\$ 1,988,309</u></u>	<u><u>\$ 2,251,698</u></u>	<u><u>\$ 1,849,615</u></u>

YEAR 2021 BUDGET DETAIL
PUBLIC SAFETY SALES TAX FUND

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
59.10.3028	PSST Sales Tax	\$ 629,439	\$2,679,068	\$2,689,517	\$2,756,300	\$2,985,800
59.50.3301	Interest	—	13,457	34,500	8,500	—
59.80.3802	GF Balance Transfer	—	—	—	—	125,000
TOTALS		\$ 629,439	\$2,692,525	\$2,724,017	\$2,764,800	\$3,110,800
EXPENDITURES						
59.40.501.02.4001	Salaries	\$ —	\$ 91,232	\$ 55,441	\$ 143,894	\$ 161,916
59.40.501.02.4003	Out of Class	—	—	—	—	—
59.40.501.02.4004	Overtime	—	3,645	247	6,218	10,610
59.40.501.02.4015	Opt Out	—	3,762	2,655	10,411	10,476
59.40.501.02.4018	Health Savings	—	2,622	1,320	311	828
59.40.501.02.4101	Social Security	—	7,474	4,433	12,304	14,063
59.40.501.02.4102	LAGERS Retirement Prog	—	3,827	1,285	17,962	29,413
59.40.501.02.4104	Workers Compensation	—	3,879	9,054	11,082	9,375
59.40.501.02.4105	Health Insurance	—	7,038	6,587	8,046	23,602
59.40.501.02.4106	Life Insurance	—	34	23	64	72
59.40.501.02.4107	Dental Insurance	—	620	278	628	1,109
59.40.501.02.4112	Vision Insurance	—	157	14	77	214
59.40.501.02.4116	Disability Insurance	—	57	61	171	196
59.40.500.06.5259	Training	—	10,618	15,981	45,994	45,994
59.40.500.08.5372	Recruitment Expenses	—	—	1,174	—	—
59.40.500.16.5715	Liability Insurance	—	2,636	7,222	9,654	10,640
59.40.500.18.5601	Minor Equipment	—	1,128	4,700	19,000	19,000
59.40.500.38.5812	Uniforms	—	4,100	1,748	4,000	4,000
59.40.500.36.7101	Vehicles	—	—	—	—	—
59.50.301.02.4001	Salaries	—	106,905	100,407	103,073	128,162
59.50.301.02.4003	Out of Class	—	1,072	457	—	—
59.50.301.02.4004	Overtime	—	1,767	5,259	11,443	18,188
59.50.301.02.4015	Opt Out	—	—	—	2,522	3,492
59.50.301.02.4018	Health Savings (HSA)	—	2,729	3,452	2,606	1,284
59.50.301.02.4101	Social Security	—	8,172	7,941	8,954	11,561
59.50.301.02.4102	LAGERS Retirement Prog	—	19,685	20,807	18,904	34,003
59.50.301.02.4104	Workers Compensation	—	5,150	12,467	16,093	13,125
59.50.301.02.4105	Health Insurance	—	15,223	19,449	22,445	28,565
59.50.301.02.4106	Life Insurance	—	24	30	30	36
59.50.301.02.4107	Dental Insurance	—	756	813	1,187	1,563
59.50.301.02.4112	Vision Insurance	—	115	164	245	327
59.50.301.02.4116	Disability Insurance	—	65	81	80	98
59.50.301.16.5715	Liability Insurance	—	1,977	5,417	7,241	7,980
59.50.300.38.5812	Clothing Expense	—	—	—	—	—
59.40.530.02.4099	Transfer In of PSST Costs from the General Fund	115,572	588,506	624,988	788,503	1,162,745
59.50.330.02.4099	Transfer In of PSST Costs from the General Fund	184,708	753,359	1,195,103	1,228,269	1,760,246
TOTALS		\$ 300,280	\$1,648,335	\$2,109,057	\$2,501,411	\$3,512,883

TIF FUNDS

City of Liberty, Missouri
Consolidated TIF Projects - Bonds
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 4,566,190	\$ 5,203,943	\$ 5,161,631
Revenues			
Taxes	\$ 2,029,463	\$ 1,551,725	\$ 1,357,344
CID Sales Tax	1,657,414	433,329	512,009
Interest	70,010	44,000	30,000
Miscellaneous Income	15,705	15,000	15,000
Total Revenues	\$ 3,772,591	\$ 2,044,054	\$ 1,914,353
Expenditures			
Fees	\$ 1,120,764	\$ 49,431	\$ 16,214
Debt Service Principal	1,515,000	1,540,000	800,000
Debt Service Interest	494,514	489,755	388,974
Debt Service Fees	4,560	7,180	4,000
Debt Service Cost of Issuance	—	—	—
Total Expenditures	\$ 3,134,838	\$ 2,086,366	\$ 1,209,188
Revenue Over(Under) Expenditures	\$ 637,753	\$ (42,312)	\$ 705,165
Restricted Cash - Bond Pymt	\$ 111,689	\$ 110,673	\$ 150,000
Restricted Cash - Redemption Acct	181,538	181,538	180,000
Restricted Cash - PILOTS	152	152	—
Restricted Cash - EATS	383,008	382,978	380,000
Restricted Cash - Bond Proceeds	3,613,088	917,706	2,226,720
Restricted Cash - Business Inter	1,383,655	990,751	990,751
Restricted Cash - TIF	1,019	1,019	1,033
Restricted Cash - Surplus	358,449	358,449	421,850
Restricted Cash - Cost of Issuance	2	2	—
Restricted Cash - CID Revenues	49,122	49,115	50,000
Restricted Cash - CID Surplus	172,674	172,674	100,000
Restricted Fund For Debt Service Held by City	(1,050,453)	1,996,574	1,366,442
Ending Fund Balance	\$ 5,203,943	\$ 5,161,631	\$ 5,866,796

YEAR 2021 BUDGET DETAIL
Consolidated TIF Projects - Bonds

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
**10.3001	Real Estate Tax	\$ 93,018	\$ 92,339	\$ 88,255	\$ 95,526	\$ 65,468
**10.3009	Delinquent Charges	249	—	202	—	—
**10.3029	Sales Tax Transfers	942,975	948,715	875,433	494,102	551,392
**10.3036	TIF County PILOT-Cty/Schl/Hos	709,973	713,475	681,352	789,159	547,496
**10.3038	County Sales Tax	238,890	245,110	255,619	73,568	90,238
**10.3039	TIF Sales Tax-County Phase B	88,780	102,177	128,602	99,370	102,750
**15.3502	CID Sales Tax Series 2007	1,006,319	913,230	1,010,789	—	—
**15.3503	CID Captured by TIF	250,388	388,872	405,199	237,259	260,787
**15.3504	CID Pledged by Agreement	—	176,976	198,119	170,921	223,213
**15.3505	CID Project B-1	282,856	—	—	—	—
**15.3549	Zoological Sales Tax	45,425	62,317	43,307	25,149	28,009
**50.3301	Interest Earnings-Reserve	41	—	284	—	—
**50.3302	Interest Earnings-Reserve	15,130	42,405	69,726	44,000	30,000
**70.3791	Miscellaneous Income	6,905	12,182	15,705	15,000	15,000
**70.3794	Bond Proceeds	1,565,000	3,415,000	—	—	—
TOTALS		\$5,245,951	\$7,112,799	\$3,772,591	\$2,044,054	\$1,914,353
EXPENDITURES						
**.*.*.08.5311	Legal Fees	\$ —	\$ 4,000	\$ —	\$ —	\$ —
**.*.*.08.5341	Administrative Fees	8,217	7,874	7,726	5,150	4,606
**.*.*.08.5365	Reimbursable Fees	130,281	114,481	103,176	—	1,800
**.*.*.08.5397	Contract Labor	—	—	—	—	—
**.*.*.08.5399	Miscellaneous Fees	998,364	918,780	1,009,863	14,281	9,808
**.*.*.08.5850	Developer Reimbursement	—	—	—	30,000	—
**.*.*.08.5995	Transfer-Debt Service Fund	—	—	—	—	—
**.*.*.24.6001	Bond Principal	3,325,000	5,810,000	1,515,000	1,540,000	800,000
**.*.*.24.6011	Bond Interest	784,064	605,244	494,514	489,755	388,974
**.*.*.24.6021	Debt Service Fees	9,699	27,847	4,560	7,180	4,000
**.*.*.24.6024	Cost of Issuance	15,403	—	—	—	—
**.*.*.42.5995	Transfer-Debt Service Fund	—	—	—	—	—
TOTALS		\$5,271,029	\$7,488,225	\$3,134,838	\$2,086,366	\$1,209,188

City of Liberty, Missouri
Debt Service Schedule
Tax Increment Bonds

Amount Issued: \$5,710,000

Date Issued: May 01, 2010

Purpose: Roger's Plaza Project

Year	Interest Rate	April 1		October 1		Total Payment	Bond Balance
		Principal	Interest	Principal	Interest		
2010							\$ 5,710,000
2010		—	—	—	157,381.88	157,381.88	5,710,000
2011		—	192,712.50	—	192,712.50	385,425.00	5,710,000
2012		60,000	192,712.50	60,000	190,687.50	503,400.00	5,590,000
2013		65,000	188,662.50	70,000	186,468.75	510,131.25	5,455,000
2014		70,000	184,106.25	75,000	181,743.75	510,850.00	5,310,000
2015		80,000	179,212.50	80,000	176,512.50	515,725.00	5,150,000
2016		85,000	173,812.50	90,000	170,943.75	519,756.25	4,975,000
2017		210,000	167,906.25	95,000	160,818.75	633,725.00	4,670,000
2018		105,000	157,612.50	105,000	154,068.75	521,681.25	4,460,000
2019		110,000	150,525.00	115,000	146,812.50	522,337.50	4,235,000
2020		120,000	142,931.25	125,000	138,881.25	526,812.50	3,990,000
2021		130,000	134,662.50	135,000	130,275.00	529,937.50	3,725,000
2022		145,000	125,718.75	150,000	120,825.00	541,543.75	3,430,000
2023		150,000	115,762.50	155,000	110,700.00	531,462.50	3,125,000
2024		165,000	105,468.75	170,000	99,900.00	540,368.75	2,790,000
2025		180,000	94,162.50	185,000	88,087.50	547,250.00	2,425,000
2026		195,000	81,843.75	200,000	75,262.50	552,106.25	2,030,000
2027		210,000	68,512.50	215,000	61,425.00	554,937.50	1,605,000
2028		225,000	54,168.75	230,000	46,575.00	555,743.75	1,150,000
2029		240,000	38,812.50	250,000	30,712.50	559,525.00	660,000
2030		660,000	22,275.00	—	—	682,275.00	—
TOTALS		\$ 3,205,000	\$ 2,571,581	\$ 2,505,000	\$ 2,620,794	\$ 10,902,376	

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

Amount Issued: \$4,435,000

Date Issued: May 5, 2015

Purpose: Refunding TIF Series 2004

Year	Interest Rate	March 1		September 1		Total Payment	Bond Balance
		Principal	Interest	Principal	Interest		
							4,435,000
2015	2.700%			500,000	38,584.50	538,584.50	3,935,000
2016	2.700%	315,000	54,270.00	470,000	49,882.50	886,992.50	3,150,000
2017	2.700%	525,000	45,562.50	225,000	41,107.50	827,962.50	2,400,000
2018	2.700%	295,000	36,652.50	465,000	32,062.50	820,817.50	1,640,000
2019	2.700%	360,000	27,472.50	460,000	22,747.50	859,420.00	820,000
2020	2.700%	820,000	18,022.50	—	—	842,140.00	—
2021	2.700%	—	—	—	—	—	—
TOTALS		\$ 2,315,000	\$ 172,328	\$ 2,120,000	\$ 168,590	\$ 4,775,917	

*Debt Service Reserve \$443,500 + Interest

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

Amount Issued: \$1,565,000

Date Issued: December 13, 2017

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

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

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

Amount Issued: \$3,415,000

Date Issued: Feb 21, 2018

Purpose: Refunding TIF Series 2007

Year	Interest Rate	April 1		October 1		Total Payment	Bond Balance
		Principal	Interest	Principal	Interest		
							\$ 3,415,000
2018	2.70%			175,000	76,173.47	251,173.47	3,240,000
2019	2.70%	—	59,130	385,000	59,130	503,260	2,855,000
2020	2.70%	—	52,103.75	410,000	52,103.75	514,207.5	2,445,000
2021	2.70%	—	44,621.25	435,000	44,621.25	524,242.5	2,010,000
2022	2.70%	—	36,682.5	460,000	36,682.5	533,365	1,550,000
2023	2.70%	—	28,287.5	480,000	28,287.5	536,575	1,070,000
2024	2.70%	—	19,527.5	1,070,000	19,527.5	1,109,055	—
TOTALS		\$ —	\$ 240,352.5	\$ 3,415,000	\$ 316,525.97	\$ 3,971,878.47	

City of Liberty, Missouri
Consolidated TIF Projects - Pay-Go
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 540,192	\$ 502,659	\$ 502,660
Revenues			
Taxes	\$ 1,721,316	\$ 1,948,391	\$ 1,986,037
CID Sales Tax	711,498	807,060	784,940
Interest Earnings	268	—	—
Total Revenues	<u>\$ 2,433,082</u>	<u>\$ 2,755,451</u>	<u>\$ 2,770,977</u>
Total Resources	<u>\$ 2,973,274</u>	<u>\$ 3,258,110</u>	<u>\$ 3,273,637</u>
Expenditures			
Administrative Fees	\$ 194,767	\$ 9,464	\$ 9,461
TIF Reimbursable Fees	—	—	—
Miscellaneous Fees	9,545	14,473	15,312
Developer Fees	2,266,302	2,731,513	2,746,205
Total Expenditures	<u>\$ 2,470,615</u>	<u>\$ 2,755,450</u>	<u>\$ 2,770,978</u>
Revenue Over(Under) Expense	<u>\$ (37,533)</u>	<u>\$ 1</u>	<u>\$ (1)</u>
Ending Fund Balance	<u><u>\$ 502,659</u></u>	<u><u>\$ 502,660</u></u>	<u><u>\$ 502,659</u></u>

YEAR 2021 BUDGET DETAIL
Consolidated TIF Projects - Pay-Go

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
**10.3001	Real Estate Tax	\$ 60,114	\$ 55,916	\$ 87,350	\$ 97,679	\$ 102,217
**10.3029	Sales Tax Transfers	602,470	682,567	692,634	732,231	721,681
**10.3036	TIF County PILOT	458,824	432,041	424,262	806,947	854,825
**10.3038	County Sales Tax	352,338	328,070	468,417	256,294	252,604
**15.3503	CID Captured by TIF	141,889	343,982	404,795	403,530	392,470
**15.3504	CID Pledged by Agreement	764,324	433,400	306,703	403,530	392,470
**15.3549	Zoological Sales Tax	47,264	60,659	48,652	55,240	54,710
**50.3301	Interest Earnings-Reserve	22	—	268	—	—
TOTALS		<u>\$2,427,245</u>	<u>\$2,336,635</u>	<u>\$2,433,082</u>	<u>\$2,755,451</u>	<u>\$2,770,977</u>
EXPENDITURES						
..**.08.5341	Administrative Fees	88,990	97,307	194,767	9,464	9,461
..**.08.5365	Reimbursable Fees	315	1,232	—	—	—
..**.08.5397	Contract Labor	—	—	—	—	—
..**.08.5399	Miscellaneous Fees	11,232	8,702	9,545	14,473	15,312
..**.08.5860	Developer Reimbursement	2,173,040	2,222,577	2,266,302	2,731,513	2,746,205
TOTALS		<u>\$2,273,576</u>	<u>\$2,329,817</u>	<u>\$2,470,615</u>	<u>\$2,755,450</u>	<u>\$2,770,978</u>

City of Liberty, Missouri
 Liberty Commons TIF Project
 Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 3,880,361	\$ 4,806,426	\$ 6,035,024
Revenues			
Real Estate Tax - City Pilots	\$ 130,965	\$ 120,323	\$ 124,099
TIF Sales Tax - City	556,599	602,010	640,090
TIF Real Estate Tax - County Pilots	887,702	994,012	1,037,818
TIF Sales Tax - County	277,114	210,710	224,020
Hotel Rebate	24,922	31,680	28,330
CID Sales Tax	490,383	518,500	548,940
CID Special Assessment	200,580	483,206	498,392
Zoological Sales Tax	29,581	30,100	32,000
TDD Sales Tax	338,974	405,640	401,980
Interest Earnings-Reserve	68,286	55,000	20,000
Transfers	1,388,009	—	—
Total Revenues	\$ 4,393,114	\$ 3,451,181	\$ 3,555,669
Expenditures			
Administrative Fees	\$ 4,525	\$ 2,303	\$ 2,303
Legal Fees	138	—	—
TIF Reimbursable Fees	269,321	—	—
Miscellaneous Fees	16,299	25,561	25,565
Developer Reimbursements	—	—	—
Bond Principal	340,000	415,000	455,000
Bond Interest	1,795,356	1,776,009	1,753,716
Debt Service Fees	3,710	3,710	3,710
Transfers - CID/TDD	1,037,700	—	—
Total Expenditures	\$ 3,467,050	\$ 2,222,583	\$ 2,240,294
Revenue Over(Under) Expense	\$ 926,065	\$ 1,228,598	\$ 1,315,375
Restricted Cash - Project Fund	\$ 5	\$ 5	\$ 5
Restricted Cash - Bond Payment	470	1,017	1,017
Restricted Cash - EATS	78,117	30	40
Restricted Cash - Bond Proceeds	2,690,261	2,695,381	270,000
Restricted Cash - Business Interruption	279,121	392,904	415,000
Restricted Cash - Capitalized Int	114	—	—
Restricted Cash - CID	17,511	6	10
Restricted Cash - TDD	8,642	5	10
Restricted Cash - Project Fund	7	7	7
Restricted Fund For Debt Service Held by City	1,732,177	2,945,668	6,664,310
Ending Fund Balance	\$ 4,806,426	\$ 6,035,024	\$ 7,350,399

YEAR 2021 BUDGET DETAIL
LIBERTY COMMONS TIF FUND

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
16.10.3001	Real Estate	\$ —	\$ 43,124	\$ 114,984	\$ 120,323	\$ 124,099
16.10.3009	Delinquent Charges	—	275	15,981	—	—
16.10.3023	Hotel Rebate	—	22,057	24,922	31,680	28,330
16.10.3029	Sales Tax Transfers	384,644	506,598	556,599	602,010	640,090
16.10.3036	Tif County Pilots	—	333,227	887,702	994,012	1,037,818
16.10.3038	County Sales Tax	109,423	129,617	277,114	210,710	224,020
16.15.3503	CID Captured by TIF	—	209,181	244,577	259,250	274,470
16.15.3504	CID Pledged by Agreement	255,910	210,188	245,806	259,250	274,470
16.15.3505	CID Spec Ass Capt by TIF	—	—	—	241,603	249,196
16.15.3506	CID Spec Ass Pledged	—	156,242	200,580	241,603	249,196
16.15.3549	Zoological Sales Tax	13,670	31,942	29,581	30,100	32,000
16.16.3551	TDD Captured by TIF	101,406	127,143	172,803	194,900	200,990
16.16.3552	TDD Pledged By Agreement	—	120,238	166,171	210,740	200,990
16.50.3302	Interest Earnings - Reserve	8,206	40,272	64,875	55,000	20,000
16.70.3794	Bond Proceeds	—	—	—	—	—
17.15.3504	Transfers - CID	264,840	420,465	490,698	—	—
17.15.3505	Transfers-CID Special Asses	—	741,091	550,507	—	—
17.50.3301	Interest Earnings	69	—	2,873	—	—
18.15.3504	CID Sales Tax	—	—	32,343	—	—
18.15.3551	Transfers - TDD	108,302	255,564	314,462	—	—
18.50.3301	Interest Earnings	26	—	538	—	—
TOTALS		\$ 1,246,497	\$ 3,347,223	\$ 4,393,114	\$ 3,451,181	\$ 3,555,669
EXPENDITURES						
16.70.675.08.5311	Legal Fees	1,910	438	138	—	—
16.70.675.08.5341	Administrative Fees	2,178	2,303	2,428	2,303	2,303
16.70.675.08.5365	Reimbursable Fees	4,326	688	—	—	—
16.70.675.08.5397	Contract Labor	—	—	—	—	—
16.70.675.08.5399	Miscellaneous Fees	151	5,870	16,299	25,561	25,565
16.70.675.08.5860	Developer Reimbursement	950,684	—	—	—	—
16.70.675.24.6001	Bond Principal	—	—	340,000	415,000	455,000
16.70.675.24.6011	Bond Interest	1,804,069	1,804,069	1,795,356	1,776,009	1,753,716
16.70.675.24.6021	Debt Service Fees	3,710	3,710	3,710	3,710	3,710
16.70.675.24.6024	Cost of Issuance	—	—	—	—	—
17.70.675.08.5341	Administrative Fees	1,286	1,095	1,229	—	—
17.70.675.08.5365	TIF Reimbursable Fees	315	156,242	269,321	—	—
17.70.675.08.5399	Miscellaneous Fees	255,910	580,814	698,726	—	—
18.70.675.08.5341	Administrative Fees	510	683	868	—	—
18.70.675.08.5365	TIF Reimbursable Fees	315	—	—	—	—
18.70.675.08.5399	Miscellaneous Fees	101,406	247,381	338,974	—	—
TOTALS		\$ 3,126,769	\$ 2,803,294	\$ 3,467,050	\$ 2,222,583	\$ 2,240,294

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

Amount Issued: \$31,065,000

Date Issued: September 9, 2015

Purpose: Liberty Commons Project - Series 2015A

Year	Interest Rate	June 1		December 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
						\$31,065,000
2015		—	—	410,926.77	410,926.77	31,065,000
2016		—	902,034.38	902,034.38	1,804,068.76	31,065,000
2017		—	902,034.38	902,034.38	1,804,068.76	31,065,000
2018		—	902,034.38	902,034.38	1,804,068.76	31,065,000
2019	5.125%	340,000	902,034.38	893,321.88	2,135,356.26	30,725,000
2020	5.125%	415,000	893,321.88	882,687.5	2,191,009.38	30,310,000
2021	5.125%	455,000	882,687.5	871,028.13	2,208,715.63	29,855,000
2022	5.125%	520,000	871,028.13	857,703.13	2,248,731.26	29,335,000
2023	5.125%	565,000	857,703.13	843,225	2,265,928.13	28,770,000
2024	5.125%	625,000	843,225	827,209.38	2,295,434.38	28,145,000
2025	5.125%	695,000	827,209.38	809,400	2,331,609.38	27,450,000
2026	5.750%	785,000	809,400	786,831.25	2,381,231.25	26,665,000
2027	5.750%	860,000	786,831.25	762,106.25	2,408,937.5	25,805,000
2028	5.750%	970,000	762,106.25	734,218.75	2,466,325	24,835,000
2029	5.750%	1,065,000	734,218.75	703,600	2,502,818.75	23,770,000
2030	5.750%	1,185,000	703,600	669,531.25	2,558,131.25	22,585,000
2031	5.750%	1,225,000	669,531.25	634,312.5	2,528,843.75	21,360,000
2032	5.750%	1,130,000	634,312.5	601,825	2,366,137.5	20,230,000
2033	5.750%	1,230,000	601,825	566,462.5	2,398,287.5	19,000,000
2034	5.750%	1,355,000	566,462.5	527,506.25	2,448,968.75	17,645,000
2035	5.750%	1,475,000	527,506.25	485,100	2,487,606.25	16,170,000
2036	6.000%	1,615,000	485,100	436,650	2,536,750	14,555,000
2037	6.000%	1,750,000	436,650	384,150	2,570,800	12,805,000
2038	6.000%	1,920,000	384,150	326,550	2,630,700	10,885,000
2039	6.000%	980,000	326,550	297,150	1,603,700	9,905,000
2040	6.000%	790,000	297,150	273,450	1,360,600	9,115,000
2041	6.000%	860,000	273,450	247,650	1,381,100	8,255,000
2042	6.000%	940,000	247,650	219,450	1,407,100	7,315,000
2043	6.000%	1,020,000	219,450	188,850	1,428,300	6,295,000
2044	6.000%	1,105,000	188,850	155,700	1,449,550	5,190,000
2045	6.000%	1,200,000	155,700	119,700	1,475,400	3,990,000
2046	6.000%	3,990,000	119,700	—	4,109,700	—
TOTALS		\$ 31,065,000	\$ 18,713,506.29	\$ 18,222,398.68	\$ 68,000,904.97	

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

Amount Issued: \$9,095,000

Date Issued: September 9, 2015

Purpose: Liberty Commons Project - Series 2015B

Year	Interest Rate	June 1		December 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
						9,095,000
2015		—	—	—	—	9,095,000
2016		—	592,690.83	—	592,690.83	9,095,000
2017		—	773,075	—	773,075	9,095,000
2018		—	773,075	—	773,075	9,095,000
2019		—	773,075	—	773,075	9,095,000
2020		—	773,075	—	773,075	9,095,000
2021		—	773,075	—	773,075	9,095,000
2022		—	773,075	—	773,075	9,095,000
2023		—	773,075	—	773,075	9,095,000
2024		—	773,075	—	773,075	9,095,000
2025		—	773,075	—	773,075	9,095,000
2026		—	773,075	—	773,075	9,095,000
2027		—	773,075	—	773,075	9,095,000
2028		—	773,075	—	773,075	9,095,000
2029		—	773,075	—	773,075	9,095,000
2030		—	773,075	—	773,075	9,095,000
2031		—	773,075	—	773,075	9,095,000
2032		—	773,075	—	773,075	9,095,000
2033		—	773,075	—	773,075	9,095,000
2034		—	773,075	—	773,075	9,095,000
2035		—	773,075	—	773,075	9,095,000
2036		—	773,075	—	773,075	9,095,000
2037		—	773,075	—	773,075	9,095,000
2038		—	773,075	—	773,075	9,095,000
2039		—	773,075	—	773,075	9,095,000
2040		—	773,075	—	773,075	9,095,000
2041		—	773,075	—	773,075	9,095,000
2042		—	773,075	—	773,075	9,095,000
2043		—	773,075	—	773,075	9,095,000
2044		—	773,075	—	773,075	9,095,000
2045		—	773,075	—	773,075	9,095,000
2046	8.50%	9,095,000	773,075	—	9,868,075	—
TOTALS		\$ 9,095,000	\$ 23,784,940.83	\$ —	\$ 32,879,940.83	

ENTERPRISE FUNDS

Utilities Department Program Narrative

Mission Statement:

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

Services:

1. Water and Wastewater

- Utilities Production & Treatment Division

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

- Utilities Maintenance (Operations) Division

The Utilities Maintenance Division is responsible for operating, repairing, and maintaining the city's water distribution system consisting of 195.2 miles of drinking water distribution mains, 1,639 fire hydrants and 3,976 water distribution system

valves within the City limits. This Division is also responsible for operating, repairing, and maintaining the collection system consisting of 184 miles of wastewater collection lines and 4,436 manholes within the City limits. This Division is also responsible for the operations and maintenance of all City wastewater force mains and associated structures.

- Utilities Construction Division

The Utilities Construction Division is responsible for the oversight and management related to the construction of City water distribution and collection system infrastructure projects. This Division constructs new infrastructure and replaces failing infrastructure including; water mains, fire hydrants, valves, wastewater collection mains and manholes. This Division assists other Departments with their underground infrastructure projects as well.

- Utilities Meter Services Division

The Utilities Meter Services Division is responsible for the installation, reading, and repair or replacement of all City meters. Currently there is an estimated 10,900 combined residential and commercial meters within the City limits.

Staffing Levels:

The Utilities Department proposed staffing levels for FY2021, along with a brief look at historical staffing levels, are as follows:

Position Title	2017	2018	2019	2020	2021 Budget
Utilities Manager - Collections	1	1	1	1	—
Util Collection Worker I	3	5	5	5	4
Util Collection Worker II	1	1	1	2	2
Construction Manager - Sewer	1	1	1	1	1
Construction Manager - Water	1	1	1	1	1
Util Construction Worker I	1	1	1	1	1
Util Construction Worker II	1	2	2	1	1
Utilities Manager - Distribution	1	1	1	1	—
Util Distribution Worker I	5	5	5	4	4
Util Distribution Worker II	2	2	2	2	2
Util Water Service Specialist	—	1	1	—	—
Crew Chief Collections	—	—	—	1	1
Crew Chief Meter Services	—	—	—	1	1
Crew Chief Distribution	—	—	—	—	1
Util Meter Service Technician	—	2	2	2	1
Util UDF Service Technician	—	—	—	—	3
Utilities Manager - Production	1	1	1	1	1
Util Prod/Treatment Tech I	—	10	10	9	9
Production Technician	5	—	—	—	—
WWTP - IPP Coordinator	—	—	1	1	1
Util Treatment Manager	1	1	1	1	1
Treatment Technician	2	4	—	—	—
Utilities Worker - Prod/Treatment	—	2	1	1	1
Utilities Director	1	1	1	1	1
Utilities Asst. Director Production & Treatment	1	1	1	1	—
Utilities Asst. Director Operations & Construction	1	1	1	1	1
Administrative Assistant - Utilities	1	1	1	1	1
Total	30	45	41	40	39

Previous Year's Goals and Objectives:

The Utilities Department FY2019 goals and objectives were as follows:

Utilities Production & Treatment Division 2020 Goals:

1. Improve operational efficiencies of the enterprise fund.

Objective: Complete the second phase of solar panel installation.

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

2. Improve operational resiliency of the enterprise fund.

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

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

Utilities Production & Treatment Division 2020 Goals:

1. Maintain federal and state regulatory compliance.

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

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

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

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

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

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

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

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

Update: The program was completed as planned.

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

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

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

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

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

Update: Progress was delayed due to COVID-19.

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

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

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

Utilities Maintenance (Operations) Division 2020 Goals:

1. Improve operational efficiencies of the enterprise fund.

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

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

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

Update: Replaced 8 obsolete fire hydrants

2. Implement a safety focused culture.

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

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

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

Objective: Continue the cleaning and televising of city flow basins to have documentation and records of the wastewater collection system showing the condition of city assets, and to track and repair defects/deficiencies that need attention for improving the system.

Update: Cleaned, CCTV and reviewed 32,800 feet of sewer main line.

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

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

Utilities Construction Division 2020 Goals:

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

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

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

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

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

2. Implement a safety focused culture.

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

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

Utilities Meter Services Division 2020 Goals:

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

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

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

2. Implement a safety focused culture.

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

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

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

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

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

FY2021 Goals and Objectives:

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

Administrative Division 2021 Goals:

1. Improve operational efficiencies of the enterprise fund.

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

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

2. Improve operational resiliency of the enterprise fund.

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

Utilities Production & Treatment Division 2021 Goals:

1. Maintain federal and state regulatory compliance.

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

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

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

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

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

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

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

5. 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.

6. Increase strategic process documentation.

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

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

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

Utilities Maintenance (Operations) Division 2021 Goals:

1. Improve operational efficiencies of the water distribution network.

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

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

2. Implement a safety focused culture.

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

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

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

Objective: Continue the cleaning and televising of city flow basins to have documentation and records of the wastewater collection system showing the condition of city assets, and to track and repair defects/deficiencies that need attention for improving the system.

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

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

Utilities Construction Division 2021 Goals:

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

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

Objective: Initiate and complete seven projects in 2021.

1. 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 2021 Goals:

1. Improve operational efficiencies of the enterprise fund.

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

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

1. Implement a safety focused culture.

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

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

City of Liberty
Water Operating and Water Capital Funds
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Rate Increase	1.00 %	1.00 %	— %
Income			
User Fee Income	\$ 5,689,412	\$ 5,808,519	\$ 5,905,670
Interest Earnings	125,711	34,400	34,500
Sale of Public Property	—	—	—
Other Income	397,882	87,938	62,250
Total Income	<u>\$ 6,213,005</u>	<u>\$ 5,930,857</u>	<u>\$ 6,002,420</u>
Operating Expense			
Total Expense	\$ 6,902,008	\$ 7,225,521	\$ 7,957,078
Less: Interest Expense	73,248	152,979	136,372
Less: Depreciation/Amortization	1,447,229	1,500,000	1,500,000
Less: Capital	1,071,000	1,082,000	1,485,000
Total Operating Expense	<u>\$ 4,310,531</u>	<u>\$ 4,490,542</u>	<u>\$ 4,835,706</u>
Operating Income	<u>\$ 1,902,474</u>	<u>\$ 1,440,315</u>	<u>\$ 1,166,714</u>
Operating Income For Ratio Calculation	<u>\$ 1,902,474</u>	<u>\$ 1,440,315</u>	<u>\$ 1,166,714</u>
Total Debt and Interest	<u>\$ 559,345</u>	<u>\$ 572,681</u>	<u>\$ 651,900</u>
Debt Ratio	340 %	252 %	179 %
Ending Combined Cash	<u>\$ 1,281,489</u>	<u>\$ 1,744,139</u>	<u>\$ 1,202,418</u>
45 Days Cash Outflow	\$ 560,818	\$ 649,262	\$ 558,777
WATER FUND OPERATIONS			
Total Operating Revenue	<u>\$ 6,188,457</u>	<u>\$ 5,926,357</u>	<u>\$ 5,997,920</u>
Operating Expenses			
Total Finance Utility Billing	\$ 271,350	\$ 315,673	\$ 332,307
Total Water System Maintenance	1,438,129	1,367,556	1,588,511
Total Water Supply and Processing	2,080,535	2,165,746	2,250,878
Total Water Administration	3,112,058	3,377,545	3,785,982
Total Water Operating Expenses	<u>\$ 6,902,072</u>	<u>\$ 7,226,521</u>	<u>\$ 7,957,678</u>
Revenue Favorable/(Unfavorable) to Expenses	<u>\$ (713,614)</u>	<u>\$ (1,300,164)</u>	<u>\$ (1,959,758)</u>
Total Cash Inflow	<u>\$ 6,188,457</u>	<u>\$ 5,926,357</u>	<u>\$ 5,997,920</u>
Total Cash Outflow	<u>\$ 5,454,843</u>	<u>\$ 5,726,521</u>	<u>\$ 6,457,678</u>
Total Cash Generated/(Consumed) Before Debt Service	<u>\$ 733,615</u>	<u>\$ 199,836</u>	<u>\$ (459,758)</u>
Total Debt Service Principal	<u>\$ 521,209</u>	<u>\$ 588,680</u>	<u>\$ 605,650</u>
Cash Inflow Favorable/(Unfavorable) to Cash Outflow	<u>\$ 212,406</u>	<u>\$ (388,844)</u>	<u>\$ (1,065,408)</u>

	2019 Actual	2020 Forecast	2021 Budget
WATER CAPITAL FUND			
Beginning Cash Balance	\$ 2,102,363	\$ 3,197,911	\$ 2,139,958
Revenues			
Transfers In from Water Operating	\$ 827,000	\$ 827,000	\$ 1,230,000
Interest	24,548	4,500	4,500
Federal Grants	—	—	—
	—	—	—
Sale of Public Property	—	—	—
Infrastructure Maintenance Fee	244,000	255,000	255,000
Total Revenues	\$ 1,095,548	\$ 1,086,500	\$ 1,489,500
Capital Outlay Expenses			
Engineering Design	—	176,939	265,000
Construction Contract	—	674,535	1,207,805
Vehicles	—	31,480	—
Building Improvements	—	—	—
Capital Equipment	—	89,649	100,000
Computer Equipment	—	—	—
Computer Software	—	—	—
Neighborhood Projects	—	985,000	—
Total Expenses	\$ —	\$ 1,957,603	\$ 1,572,805
Infrastructure Maintenance Fee Projects	—	186,850	255,000
Water Meters	\$ —	\$ —	\$ —
	\$ —	\$ 186,850	\$ 255,000
TOTAL - ALL CAPITAL EXPENSES	\$ —	\$ 2,144,453	\$ 1,827,805
Capital Fund Income/(Loss)	\$ 1,095,548	\$ (1,057,953)	\$ (338,305)
Ending Cash Balance	\$ 3,197,911	\$ 2,139,958	\$ 1,801,653

YEAR 2021 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
90.50.3301	Interest Earnings	\$ 11,433	\$ 34,231	\$ 94,852	\$ 28,000	\$ 28,000
90.50.3302	Int Earnings-1998 Bond	2,207	4,835	6,311	1,900	2,000
90.70.3641	Sale of Public Property	700	—	1,255	—	—
90.70.3661	Reimbursed Expense	—	—	—	—	—
90.70.3721	Insurance Settlement	79,555	132,096	—	688	—
90.70.3786	Sales Tax Discount	350	875	2,380	2,250	2,250
90.70.3791	Miscellaneous Income	1,576	2,506	287,378	—	—
90.70.3794	Bond Proceeds	—	—	—	—	—
90.70.3999	Capital Contributions	304,615	1,019,648	—	—	—
90.90.3901	Metered Sales	4,701,501	5,369,031	5,126,688	5,270,000	5,388,570
90.90.3911	Tank Sales	1,172	1,152	1,880	2,202	1,100
90.90.3921	Sale for Resale	175,311	195,886	179,123	200,000	160,000
90.90.3931	Penalties	60,892	60,646	64,415	12,317	50,000
90.90.3941	Miscellaneous Service	136,184	33,641	35,726	35,000	21,000
90.90.3951	Rental Income	—	—	—	—	—
90.90.3961	Water Taps	37,462	32,324	27,513	34,000	30,000
90.90.3966	Infrastructure Maint Fee	250,860	252,884	254,066	255,000	255,000
90.90.3971	System Dev Charge	36,395	63,503	106,869	85,000	60,000
TOTALS		<u>\$5,800,213</u>	<u>\$7,203,257</u>	<u>\$6,188,457</u>	<u>\$5,926,357</u>	<u>\$5,997,920</u>
EXPENSES						
UTILITY BILLING						
90.30.133.02.4001	Salaries	\$ 124,799	\$ 141,660	\$ 91,638	\$ 94,161	\$ 103,346
90.30.133.02.4002	Part-time	3,609	8,501	1,510	—	—
90.30.133.02.4004	Overtime	1,934	5,164	—	2,375	4,120
90.30.133.02.4015	Opt Out (Health Insurance)	3,015	6,195	4,294	1,808	2,095
90.30.133.02.4017	Health Insurance Rebate	—	—	—	—	—
90.30.133.02.4018	Health Savings Account	4,189	2,924	1,334	2,023	1,921
90.30.133.02.4101	Social Security	9,902	12,024	7,311	7,503	8,528
90.30.133.02.4102	LAGERS Retirement	10,397	14,887	10,151	10,427	11,706
90.30.133.02.4104	Workers Compensation	1,744	2,945	1,552	327	246
90.30.133.02.4105	Health Insurance	24,294	22,633	10,835	24,309	27,017
90.30.133.02.4106	Life Insurance	50	58	34	32	35
90.30.133.02.4107	Dental Insurance	1,255	1,438	982	1,143	1,251
90.30.133.02.4112	Vision Insurance	277	393	232	254	256
90.30.133.02.4116	Disability Insurance	123	114	93	71	76
90.30.133.04.5001	General Supplies	2,371	1,891	1,758	1,600	1,600
90.30.133.04.5120	Outside Printing	15,427	15,596	14,940	17,000	17,000
90.30.133.06.5210	Training Travel	402	—	545	1,000	1,000
90.30.133.06.5251	Registration Fees	—	—	229	200	200
90.30.133.08.5311	Legal Fees	—	—	—	—	—
90.30.133.08.5346	Financial Services	62,031	69,469	75,474	75,000	75,000
90.30.133.08.5371	Advertising	—	—	—	—	—

UTILITY BILLING (continued)

90.30.133.08.5397	Contract Labor	10,025	—	—	—	—
90.30.133.08.5399	Miscellaneous Fees	724	909	739	900	900
90.30.133.12.5453	Mobile Phones	1,753	319	—	5,130	5,130
90.30.133.14.5521	Vehicle Fuel	1,561	2,547	1,072	—	—
90.30.133.14.5541	Vehicle Maintenance	692	137	—	—	—
90.30.133.14.5591	Software Maintenance	3,646	3,026	2,376	10,000	10,000
90.30.133.16.5711	Property Insurance	113	61	—	—	—
90.30.133.16.5715	Casualty Insurance	506	4,445	4,246	4,610	5,080
90.30.133.18.5601	Minor Equipment	274	725	—	—	—
90.30.133.38.5801	Over/Short	(105)	(167)	—	100	100
90.30.133.38.5803	Meeting Expense	20	—	—	100	100
90.30.133.38.5805	Uncollectible Accounts	6,481	5,985	7,874	25,000	25,000
90.30.133.38.5808	Postage	32,323	31,367	31,937	30,000	30,000
90.30.133.38.5811	Membership Dues	88	95	110	100	100
90.30.133.38.5812	Clothing Expenses	499	785	85	500	500
90.30.133.38.5817	Damage Claims	—	—	—	—	—
90.30.133.38.5989	Miscellaneous Expenses	—	121	—	—	—
TOTAL UTILITY BILLING		<u>\$ 324,421</u>	<u>\$ 356,247</u>	<u>\$ 271,350</u>	<u>\$ 315,673</u>	<u>\$ 332,307</u>

YEAR 2021 BUDGET DETAIL
WATER OPERATING

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
WATER SYSTEM MAINTENANCE						
90.70.801.02.4001	Salaries	\$ 430,551	\$ 457,568	\$ 521,419	\$ 531,480	\$ 585,750
90.70.801.02.4002	Part-Time	—	969	5,002	606	—
90.70.801.02.4004	Overtime	36,110	54,856	50,270	55,000	119,540
90.70.801.02.4015	Opt Out (Health Insurance)	—	416	3,071	57	—
90.70.801.02.4017	Health Insurance Rebate	—	—	—	—	—
90.70.801.02.4018	Health Savings Account	14,204	14,384	13,587	16,633	17,235
90.70.801.02.4099	Contra Salaries & Benefits	(18,996)	(29,158)	—	—	—
90.70.801.02.4101	Social Security	34,494	37,877	42,637	47,697	55,273
90.70.801.02.4102	LAGERS Retirement	40,533	45,860	52,384	64,278	75,865
90.70.801.02.4104	Workers Compensation	53,160	42,339	49,666	66,954	51,730
90.70.801.02.4105	Health Insurance	91,102	96,368	113,874	149,125	187,491
90.70.801.02.4106	Life Insurance	184	178	196	210	204
90.70.801.02.4107	Dental Insurance	5,259	4,979	5,173	5,890	6,549
90.70.801.02.4112	Vision Insurance	875	813	1,071	1,422	1,674
90.70.801.02.4116	Disability Insurance	346	457	459	500	530
90.70.801.04.5001	General Supplies	5,309	5,280	3,998	6,500	6,500
90.70.801.04.5009	Maintenance Materials	63	377	443	600	600
90.70.801.04.5010	Chemicals	272	325	1,040	1,000	1,000
90.70.801.04.5011	Water Meters	162,226	64,301	34,029	60	10,000
90.70.801.04.5012	Fire Hydrants	34,464	95,374	70,754	—	20,000
90.70.801.04.5015	Mains & Lines Supplies	4,145	6,054	5,669	5,000	—
90.70.801.04.5018	Small Tools	2,315	3,684	4,043	4,000	4,000
90.70.801.06.5251	Registration Fees	—	175	171	250	750
90.70.801.06.5259	Training Costs	982	2,860	3,181	1,000	1,500
90.70.801.08.5305	Missouri One Call Fee	4,237	3,511	7,628	3,500	3,500
90.70.801.08.5397	Contract Labor	68,430	58,218	122,281	70,000	100,000
90.70.801.08.5399	Miscellaneous Fees	582	381	—	780	390
90.70.801.12.5401	Electric	2,315	955	883	500	1,100
90.70.801.12.5421	Natural Gas	3,398	4,571	3,358	4,000	4,000
90.70.801.12.5451	Telephone Expense	—	—	—	—	—
90.70.801.12.5453	Mobile Phones	4,589	3,569	4,682	4,640	4,640
90.70.801.14.5501	Overlay Program	3,000	—	—	1,000	3,500
90.70.801.14.5521	Vehicle Fuel	23,613	31,959	32,958	30,000	40,000
90.70.801.14.5532	Mains & Lines Maintenance	68,486	99,608	149,322	150,000	140,000
90.70.801.14.5541	Vehicle Maintenance	22,516	24,530	29,658	28,000	30,000
90.70.801.14.5543	Contra Acct - Vehicle Maint	(42,916)	(33,292)	—	—	—
90.70.801.14.5559	Misc Equipment Maint	6,009	6,397	6,087	15,000	15,000
90.70.801.14.5571	Building Maintenance	5,044	9,164	9,456	21,000	7,500
90.70.801.14.5591	Software Maintenance	—	208	—	11,820	11,820
90.70.801.16.5712	Property Deductible	3,588	100	—	—	—
90.70.801.16.5715	Casualty Insurance	399	22,060	24,973	27,971	30,280

90.70.801.16.5722	Auto Deductible	6,756	6,960	—	—	—
WATER SYSTEM MAINTENANCE (continued)						
90.70.801.16.5732	Liability Deductible	16,577	11,198	2,736	—	10,000
90.70.801.16.5745	Replacement Purchases	—	50,127	29,371	8,000	—
90.70.801.18.5601	Minor Equipment	8,444	6,494	11,742	6,500	15,000
90.70.801.18.5603	Minor Software	—	—	—	—	—
90.70.801.18.5611	Equipment Rental	2,602	1,159	4,536	—	5,000
90.70.801.24.6016	Lease Interest - Dump Truck	—	—	—	420	420
90.70.801.24.6018	Debt Service Interest	—	—	—	470	470
90.70.801.36.7209	Grounds & Maint Equipment	—	—	—	—	—
90.70.801.36.7510	Developer Reimbursement	—	—	—	1,000	—
90.70.801.36.7512	Water Line Repl - Lib Hosp	—	—	—	4,593	—
90.70.801.38.5811	Membership Dues	405	360	985	500	500
90.70.801.38.5812	Clothing Expenses	6,691	7,994	7,067	8,100	8,100
90.70.801.38.5813	Protective Clothing	5,356	8,604	8,207	10,500	10,500
90.70.801.38.5989	Miscellaneous Expense	—	—	64	1,000	600
TOTAL WATER SYSTEM MAINTENANCE		<u>\$1,117,719</u>	<u>\$1,231,169</u>	<u>\$1,438,129</u>	<u>\$1,367,556</u>	<u>\$1,588,511</u>

YEAR 2021 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
WATER SUPPLY AND PROCESSING						
90.70.802.02.4001	Salaries	\$ 370,591	\$ 397,885	\$ 379,385	\$ 380,875	\$ 416,937
90.70.802.02.4002	Part-Time	—	3,480	—	—	—
90.70.802.02.4004	Overtime	19,841	17,388	13,264	17,165	15,450
90.70.802.02.4015	Opt Out (Health Insurance)	—	—	—	—	—
90.70.802.02.4018	Health Savings Account	4,799	10,492	10,434	10,966	11,222
90.70.802.02.4101	Social Security	28,585	31,159	29,417	30,698	33,936
90.70.802.02.4102	LAGERS Retirement	32,809	42,307	37,033	40,736	46,579
90.70.802.02.4104	Workers Compensation	12,751	22,107	25,544	31,007	24,434
90.70.802.02.4105	Health Insurance	87,506	102,433	98,596	112,602	140,510
90.70.802.02.4106	Life Insurance	118	142	140	128	140
90.70.802.02.4107	Dental Insurance	4,199	3,859	3,694	3,796	4,410
90.70.802.02.4112	Vision Insurance	1,062	1,074	1,002	1,065	1,243
90.70.802.02.4116	Disability Insurance	233	309	282	189	237
90.70.802.04.5001	General Supplies	7,695	3,858	1,518	3,000	3,000
90.70.802.04.5008	Building Maintenance	1,384	658	67	1,000	1,000
90.70.802.04.5009	Maintenance Materials	6,045	4,293	2,956	2,000	2,000
90.70.802.04.5010	Chemicals	211,969	264,951	232,686	250,000	280,000
90.70.802.04.5014	Lab Supplies	20,287	18,507	17,883	18,000	18,000
90.70.802.04.5018	Minor Tools	4,940	2,343	1,016	2,000	2,000
90.70.802.06.5210	Training Travel	—	—	—	400	400
90.70.802.06.5251	Registration Fees	—	—	—	500	500
90.70.802.06.5259	Training Costs	292	1,857	6,341	750	2,000
90.70.802.08.5342	Outside Engineering	—	—	—	—	—
90.70.802.08.5343	Lee Chemical Operation	9,771	3,411	—	3,000	3,000
90.70.802.08.5345	Misc Fees-Lee Chemical	71,443	33,430	27,222	50,000	50,000
90.70.802.08.5365	Lab Fees	14,755	11,193	11,106	16,000	16,000
90.70.802.08.5370	Lime Sludge Disposal Fees	350,000	364,282	417,127	400,000	400,000
90.70.802.08.5390	Water Purchases-Kansas C	183,904	129,112	131,275	105,000	110,000
90.70.802.08.5397	Contract Labor	40,704	36,828	37,716	20,000	20,000
90.70.802.08.5399	Miscellaneous Fees	3,214	899	1,329	1,000	1,000
90.70.802.12.5401	Electric	310,469	328,684	344,559	362,652	345,000
90.70.802.12.5413	Electric-Lee Chemical	1,253	1,044	—	—	—
90.70.802.12.5421	Natural Gas	6,942	9,394	9,152	8,500	7,500
90.70.802.12.5453	Mobile Phones	2,530	3,354	2,920	3,600	3,000
90.70.802.14.5521	Vehicle Fuel	2,898	2,104	2,233	2,500	4,100
90.70.802.14.5534	Water Plant Maintenance	57,631	65,531	51,260	55,000	70,000
90.70.802.14.5535	Well Field Maintenance	89,717	75,991	63,674	95,000	70,000
90.70.802.14.5537	Water Towers Maintenance	78,797	88,935	67,228	60,000	80,500
90.70.802.14.5541	Vehicle Maintenance	3,007	2,127	3,299	3,000	3,000
90.70.802.14.5559	Misc Equipment Maint	8,586	5,771	3,552	2,200	2,000
90.70.802.14.5571	Building Maintenance	8,947	36,377	5,717	20,000	3,500

WATER SUPPLY AND PROCESSING (continued)

90.70.802.14.5591	Software Maintenance	3,632	1,563	6,041	16,560	16,560
90.70.802.16.5711	Property Insurance	45,687	23,497	—	—	—
90.70.802.16.5712	Property Deductible	5,222	—	—	—	—
90.70.802.16.5715	Liability Insurance	—	16,524	17,180	17,707	18,570
90.70.802.18.5601	Minor Equipment	8,367	11,376	10,090	10,000	11,000
90.70.802.18.5611	Equipment Rental	2,493	3,388	1,735	—	5,000
90.70.802.36.7402	Building Improvements	—	—	—	—	—
90.70.802.38.5811	Membership Dues	35	506	615	600	600
90.70.802.38.5812	Clothing Expenses	2,996	2,826	1,255	3,500	3,500
90.70.802.38.5813	Protective Clothing	2,833	3,138	2,592	2,450	2,450
90.70.802.38.5832	Safety Equipment	1,840	—	401	600	600
90.70.802.38.5989	Miscellaneous Expense	15	—	—	—	—
TOTAL WATER SUPPLY AND PROCESSING		<u>\$2,132,790</u>	<u>\$2,190,385</u>	<u>\$2,080,535</u>	<u>\$2,165,746</u>	<u>\$2,250,878</u>

YEAR 2021 BUDGET DETAIL
WATER OPERATING

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
WATER ADMINISTRATION						
90.70.803.02.4001	Salaries	\$ 179,456	\$ 200,390	\$ 209,746	\$ 223,505	\$ 236,193
90.70.803.02.4004	Overtime	1,142	922	1,180	1,205	1,030
90.70.803.02.4015	Opt Out (Health Insurance)	420	420	396	396	419
90.70.803.02.4017	Health Insurance Rebate	—	—	—	—	—
90.70.803.02.4018	Health Savings Account	2,606	2,590	2,916	2,432	2,047
90.70.803.02.4101	Social Security	13,334	14,773	14,616	16,845	18,323
90.70.803.02.4102	LAGERS Retirement Program	17,122	19,826	20,069	23,202	25,029
90.70.803.02.4104	Worker's Compensation	344	576	794	1,069	835
90.70.803.02.4105	Health Insurance	23,043	26,760	37,067	42,209	48,323
90.70.803.02.4106	Life Insurance	39	40	42	36	33
90.70.803.02.4107	Dental Insurance	1,323	1,269	1,438	1,489	1,592
90.70.803.02.4112	Vision Insurance	326	322	372	417	445
90.70.803.02.4116	Disability Insurance	106	109	115	102	105
90.70.803.02.4150	Pension Expense	60,777	89,859	2,324	110,000	110,000
90.70.803.04.5001	General Supplies	446	45	—	—	—
90.70.803.04.5110	Copier Lease & Usage	185	—	85	500	500
90.70.803.04.5120	Outside Printing & Supplies	62	—	—	—	—
90.70.803.06.5210	Training Travel	557	—	—	200	750
90.70.803.06.5251	Registration Fees	761	—	205	200	500
90.70.803.06.5259	Training Costs	—	—	—	—	—
90.70.803.08.5311	Legal Fees	—	—	1,056	—	—
90.70.803.08.5319	Distribution System Study	—	—	—	—	—
90.70.803.08.5361	Recording Fees	—	30	669	150	150
90.70.803.08.5346	Financial Services	—	—	—	—	—
90.70.803.08.5385	Overhead Fees-General Fund	154,200	179,200	179,200	179,200	179,200
90.70.803.08.5399	Miscellaneous Fees	—	—	410	—	—
90.70.803.12.5453	Mobile Phones	—	—	—	490	700
90.70.803.14.5552	Radio Maintenance	328	359	321	150	150
90.70.803.14.5559	Misc Equipment Maintenance	35	—	8,955	—	—
90.70.803.16.5711	Property Insurance	—	16,325	32,801	31,570	31,696
90.70.803.16.5715	Casualty Insurance	—	3,153	4,803	6,499	6,780
90.70.803.36.7202	Computer Equipment	—	—	—	—	—
90.70.803.38.5803	Meeting Expense	—	242	—	200	200
90.70.803.38.5811	Membership Dues	851	442	505	500	500
90.70.803.44.8002	Amortization Expense	—	—	—	—	—
90.70.803.44.8004	Loss on Sale of Assets	—	—	—	—	—
TOTALS		\$ 457,464	\$ 557,650	\$ 520,085	\$ 642,566	\$ 665,500
90.70.803.24.6011	Bond Interest	48,596	35,043	73,248	152,979	135,482
90.70.803.24.6021	Bond Service Fees	463	494	496	—	—
90.70.803.24.6024	Cost of Issuance	—	28,869	—	—	—
TOTALS		\$ 49,059	\$ 64,407	\$ 73,744	\$ 152,979	\$ 135,482
90.70.803.42.5999	Transfers Out-Other	1,317,000	244,000	1,071,000	1,082,000	1,485,000
90.70.803.44.8001	Depreciation Expense	1,241,413	1,291,299	1,447,229	1,500,000	1,500,000
TOTALS		\$2,558,413	\$1,535,299	\$2,518,229	\$2,582,000	\$2,985,000
TOTAL WATER ADMINISTRATION		\$3,064,936	\$2,157,356	\$3,112,058	\$3,377,545	\$3,785,982
GRAND TOTAL WATER OPERATING EXPENSES		\$6,639,866	\$5,935,157	\$6,902,072	\$7,226,521	\$7,957,678

YEAR 2021 BUDGET DETAIL

WATER CAPITAL

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUE						
94.25.3078	Water Protection Grant	\$ —	\$ —	\$ —	\$ —	\$ —
94.50.3301	Interest Earnings	15,852	22,746	24,548	4,500	4,500
94.70.3641	Sale of Public Property	—	23,000	—	—	—
94.70.3793	Lease Proceeds	—	—	—	—	—
94.70.3794	Bond Proceeds	—	—	—	—	808,000
94.80.3810	Transfers In-Water Operating	1,073,000	—	827,000	827,000	1,230,000
94.80.3819	Transfers In-Infrastructure Maint. Fee	244,000	244,000	244,000	255,000	—
94.90.3966	Infrastructure Maint Fee	—	—	—	—	255,000
TOTAL REVENUE		<u>\$1,332,852</u>	<u>\$ 289,746</u>	<u>\$1,095,548</u>	<u>\$1,086,500</u>	<u>\$2,297,500</u>
EXPENSES						
SYSTEM MAINTENANCE						
94.30.133.36.7101	Vehicles	\$ —	\$ —	\$ —	\$ —	\$ —
94.70.801.36.7101	Vehicles	—	—	—	31,480	—
94.70.801.36.7201	Capital Equipment	—	—	—	77,000	100,000
94.70.801.36.7203	Computer Software	—	—	—	—	50,000
94.70.801.36.7402	Building Improvements	—	—	—	—	—
94.70.801.36.7501	Engineering Design	—	—	—	24,000	85,000
94.70.801.36.7510	Construction Contract	—	—	—	55,535	452,250
94.70.801.36.7527	AMI Meter Project	—	—	—	985,000	—
94.70.801.36.7538	Valve Replacement	—	—	—	—	—
94.70.801.36.7539	Water Connection	—	—	—	—	—
94.70.801.36.7541	Meadow & Lake Water	—	—	—	—	—
94.70.801.36.7542	Arthur Street Water Main	—	—	—	—	—
94.70.801.36.7596	Raw Water Transmission Main	—	—	—	—	—
TOTALS		<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$1,173,015</u>	<u>\$ 687,250</u>
WATER TREATMENT						
94.70.802.36.7201	Capital Equipment	—	—	—	12,649	—
94.70.802.36.7202	Computer Equipment	—	—	—	—	—
94.70.802.36.7203	Computer Software	—	—	—	—	—
94.70.802.36.7501	Engineering Design	—	—	—	152,939	180,000
94.70.802.36.7510	Construction Contract	—	—	—	619,000	755,555
94.70.802.36.7537	Infrastructure Maint Fee Proj	—	—	—	186,850	255,000
TOTALS		<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 971,438</u>	<u>\$1,190,555</u>
TOTAL EXPENSES		<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$2,144,453</u>	<u>\$1,877,805</u>

City of Liberty, Missouri
Debt Service Schedule
Revenue Bonds

Amount Issued: \$4,335,000

Date Issued: December 29, 2011

Purpose: Waterworks Refunding Revenue Bonds - Series 2011

Year	Interest Rate	April 1 Interest	October 1 Principal	October 1 Interest	Total Payment	Bond Balance
2011						\$ 4,335,000
2012		—	—	85,669.61	85,669.61	4,335,000
2013	3.000 %	56,693.13	430,000	56,693.13	543,386.26	3,905,000
2014	3.000 %	50,243.13	445,000	50,243.13	545,486.26	3,460,000
2015	3.000 %	43,568.13	455,000	43,568.13	542,136.26	3,005,000
2016	3.000 %	36,743.13	470,000	36,743.13	543,486.26	2,535,000
2017	3.000 %	29,693.13	485,000	29,693.13	544,386.26	2,050,000
2018	1.750 %	22,418.13	500,000	22,418.13	544,836.26	1,550,000
2019	2.100 %	18,043.13	505,000	18,043.13	541,086.26	1,045,000
2020	2.375 %	12,740.63	515,000	12,740.63	540,481.26	530,000
2021	2.500 %	6,625	530,000	6,625	543,250	—
TOTALS		<u>\$ 276,767.54</u>	<u>\$ 4,335,000</u>	<u>\$ 362,437.15</u>	<u>\$ 4,974,204.69</u>	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$34,406

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Water Fund

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

City of Liberty, Missouri
Debt Service Schedule
Lease Purchase Agreement

Amount Issued: \$81,213

Date Issued: December 22, 2016

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

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

City of Liberty, Missouri
Special Obligation Bonds
Series 2018

Amount Issued: \$1,652,050

Date Issued: November 27, 2018

Purpose: AMI - Water

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

City of Liberty
Wastewater Operating and Wastewater Capital Funds
Fiscal Year 2021

WASTEWATER FUND	2019 Actual	2020 Forecast	2021 Budget
Proposed Rate Increase	5.64 %	5.64 %	4.50 %
Operating Fund			
User Fee Income	\$ 9,497,811	\$ 9,679,786	\$ 10,093,910
Interest Earnings	370,058	142,200	130,760
Other Income	32,683	450,059	—
Contributed Capital - Non Cash	3,744	—	—
Total Operating Income	<u>\$ 9,904,297</u>	<u>\$ 10,272,045</u>	<u>\$ 10,224,670</u>
Total Expense	\$ 8,682,949	\$ 8,938,721	\$ 9,454,997
Less: Interest Expense	288,952	1,179,361	1,167,224
Less: Depreciation/Amortization	2,448,727	2,500,000	2,500,000
Less: Loss on Sales	—	—	—
Less: Capital	1,088,000	1,000,000	1,210,000
Total Operating Expense	<u>\$ 4,857,270</u>	<u>\$ 4,259,360</u>	<u>\$ 4,577,773</u>
Operating Income	<u>\$ 5,047,027</u>	<u>\$ 6,012,685</u>	<u>\$ 5,646,897</u>
Operating Income for Ratio Calculation	<u>\$ 5,043,283</u>	<u>\$ 6,012,685</u>	<u>\$ 5,646,897</u>
Total Debt and Interest	<u>\$ 2,533,988</u>	<u>\$ 3,910,842</u>	<u>\$ 4,372,224</u>
Bond Ratio	199 %	154 %	129 %
Ending Combined Cash After R&R Replacement Fund Escrow	<u>\$ 10,644,299</u>	<u>\$ 9,913,772</u>	<u>\$ 9,303,444</u>
45 days Cash Outflow - Excludes Principal Costs	\$ 768,603	\$ 793,815	\$ 857,465

WASTEWATER OPERATING FUND	2019 Actual	2020 Forecast	2021 Budget
Beginning Cash Balance	\$ 5,819,939	\$ 7,164,068	\$ 8,265,912
Total Operating Revenue	\$ 9,827,131	\$ 10,272,045	\$ 10,224,670
Operating Expenses			
Total Finance Utility Billing Expenses	\$ 348,429	\$ 381,717	\$ 399,865
Total Wastewater System Maintenance Expenses	1,206,655	1,153,450	1,327,726
Total Wastewater Treatment Expenses	1,654,555	1,686,939	1,779,680
Total Wastewater Administration Expenses	5,473,309	5,716,615	5,947,726
Total Wastewater Expenses	\$ 8,682,949	\$ 8,938,721	\$ 9,454,997
Revenue Favorable/(Unfavorable) to Expenses	\$ 1,144,182	\$ 1,333,324	\$ 769,673
Total Cash Inflow	\$ 9,823,387	\$ 10,272,045	\$ 10,224,670
Total Cash Outflow	\$ 6,234,222	\$ 6,438,721	\$ 6,954,997
Total Debt Service Principal	\$ 2,245,036	\$ 2,731,480	\$ 3,205,000
Cash Inflow Favorable/(Unfavorable) to Cash Outflow	\$ 1,344,129	\$ 1,101,844	\$ 64,673
Total Ending Cash Balance	7,164,068	8,265,912	8,330,584

WASTEWATER CAPITAL FUND	2019 Actual	2020 Forecast	2021 Budget
Beginning Cash Balance	\$ 2,945,065	\$ 4,110,231	\$ 2,277,860
Revenues			
Transfers In	1,088,000	1,000,000	1,210,000
Interest	77,166	—	—
Total Revenues	\$ 1,165,166	\$ 1,000,000	\$ 1,210,000
Expenses			
Transfer to Eco/Devo	—	—	—
Vehicles	—	—	—
Capital Equipment	—	715,571	100,000
Meter Project	—	1,590,000	—
Computer Software	—	24,800	50,000
Sanitary Sewer Crossing Repair	—	27,000	80,000
Engineering Design	—	40,000	—
Plant Capital Replacements	—	210,000	635,000
Building Improvement	—	—	—
Construction Contract	—	225,000	600,000
Total Capital Expenses	\$ —	\$ 2,832,371	\$ 1,465,000
Ending Cash Balance	\$ 4,110,231	\$ 2,277,860	\$ 2,022,860

YEAR 2021 BUDGET DETAIL
WASTEWATER OPERATING

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
92.50.3301	Interest Earnings	\$ 33,608	\$ 93,349	\$ 172,485	\$ 55,000	\$ 55,000
92.50.3302	Interest Earnings-Bonds	2,307	7,705	11,267	3,000	3,000
92.50.3305	Interest-Facility Reserve	1,207	2,603	3,146	850	850
92.50.3308	Interest-Adv for Const	75	163	192	70	70
92.50.3317	Interest Earnings-SRF	113,636	104,923	95,788	81,700	70,260
92.50.3318	Interest Earnings-SRF Res	716	5,065	7,089	1,010	1,010
92.50.3320	Interest Earnings-SRF Reb	287	1,775	2,926	570	570
92.70.3661	Reimbursed Expense	—	—	—	—	—
92.70.3671	Contrib-Facility Replace	—	—	—	—	—
92.70.3721	Insurance Settlement	—	—	2,595	108,244	—
92.70.3791	Miscellaneous Income	5,949	2,919	30,089	341,815	—
92.70.3794	Bond Proceeds	—	—	—	—	—
92.70.3999	Capital Contributions	258,798	452,042	3,744	—	—
92.90.3901	Wastewater Charges	8,442,945	8,792,214	9,309,658	9,615,485	9,940,000
92.90.3902	Wastewater Surcharges	4,140	3,839	3,258	1,800	4,200
92.90.3906	WW POTW Pretreatment	—	520	839	1,870	1,870
92.90.3931	Penalties	113,662	111,050	121,768	25,491	112,700
92.90.3941	Miscellaneous Service	57,112	18,351	17,663	—	—
92.90.3971	Little Shoal Creek Connect	—	—	—	—	—
92.90.3975	WWT Connection Fee	14,354	26,111	44,625	35,140	35,140
TOTALS		<u>\$ 9,048,796</u>	<u>\$ 9,622,629</u>	<u>\$ 9,827,131</u>	<u>\$ 10,272,045</u>	<u>\$ 10,224,670</u>

EXPENSES

WASTEWATER UTILITY BILLING

92.30.134.02.4001	Salaries	\$ 157,756	\$ 175,206	\$ 111,415	\$ 114,275	\$ 125,319
92.30.134.02.4002	Part-time	1,653	10,819	1,922	—	—
92.30.134.02.4004	Overtime	2,463	6,573	—	2,438	4,120
92.30.134.02.4015	Opt Out (Health Insurance)	3,867	7,950	5,525	2,322	2,689
92.30.134.02.4017	Health Insurance Rebate	—	—	—	—	—
92.30.134.02.4018	Health Savings Account	5,341	3,664	1,539	2,378	2,246
92.30.134.02.4101	Social Security	12,300	14,929	8,928	9,085	10,280
92.30.134.02.4102	LAGERS Retirement Program	13,112	18,453	12,411	12,617	14,109
92.30.134.02.4104	Workers Compensation	2,366	3,968	2,218	729	535
92.30.134.02.4105	Health Insurance	30,551	27,539	12,392	29,639	32,916
92.30.134.02.4106	Life Insurance	64	73	43	41	43
92.30.134.02.4107	Dental Insurance	1,589	1,790	1,210	1,414	1,552
92.30.134.02.4112	Vision Insurance	348	485	280	310	312
92.30.134.02.4116	Disability Insurance	155	143	116	88	93
92.30.134.04.5001	General Supplies	1,668	1,405	830	2,000	2,000
92.30.134.04.5011	Meter Supplies	—	—	—	—	—
92.30.134.04.5120	Outside Printing	15,513	14,729	16,338	17,570	17,570
92.30.134.06.5210	Training Travel	512	—	570	1,000	1,000
92.30.134.06.5251	Registration Fees	106	—	263	500	500
92.30.134.08.5311	Legal Fees	—	—	6,486	4,200	4,200
92.30.134.08.5346	Financial Services	81,543	90,422	98,128	94,100	94,100
92.30.134.08.5371	Advertising	—	—	—	—	—
92.30.134.08.5397	Contract Labor	10,025	—	—	—	—
92.30.134.08.5399	Miscellaneous Fees	937	993	983	1,000	1,000
92.30.134.12.5453	Mobile Phones	—	1,670	2,133	1,670	1,670
92.30.134.14.5521	Vehicle Fuel	1,987	3,241	1,364	1,320	—
92.30.134.14.5541	Vehicle Maintenance	575	22	—	—	—
92.30.134.14.5551	Office Equipment Maint	—	—	—	500	500
92.30.134.14.5591	Software Maintenance	4,294	3,674	3,024	5,000	5,000
92.30.134.16.5711	Property Insurance	64	33	—	—	—
92.30.134.16.5715	Casualty Insurance	408	5,675	5,347	5,720	6,310
92.30.134.18.5601	Minor Equipment	311	23	—	1,000	1,000
92.30.134.38.5801	Over/Short	(111)	(16)	—	100	100
92.30.134.38.5803	Meeting Expense	20	—	—	50	50
92.30.134.38.5805	Uncollectible Accounts	15,385	19,203	18,751	30,000	30,000
92.30.134.38.5808	Postage	30,219	31,367	33,162	40,031	40,031
92.30.134.38.5811	Membership Dues	112	114	124	120	120
92.30.134.38.5812	Clothing Expenses	529	—	—	500	500
92.30.134.38.5817	Damage Claims	—	—	—	—	—
92.30.134.38.5989	Miscellaneous Expenses	—	—	2,931	—	—
TOTAL WASTEWATER UTILITY BILLING		\$ 395,664	\$ 444,146	\$ 348,429	\$ 381,717	\$ 399,865

WASTEWATER SYSTEM MAINTENANCE

92.70.901.02.4001	Salaries	\$ 376,586	\$ 430,106	\$ 514,367	\$ 529,650	\$ 566,549
92.70.901.02.4002	Part-time	—	—	5,808	775	8,652
92.70.901.02.4004	Overtime	19,581	29,450	52,756	29,638	25,750
92.70.901.02.4015	Opt Out (Health Insurance)	8,349	3,916	5,151	3,370	3,492
92.70.901.02.4017	Health Insurance Rebate	35	—	—	—	—
92.70.901.02.4018	Health Savings - (HSA)	5,053	7,411	10,932	12,569	14,817
92.70.901.02.4099	Contra Salaries & Benefits	(18,996)	(29,158)	—	(16,500)	—
92.70.901.02.4101	Social Security	30,412	34,597	42,946	42,253	47,373
92.70.901.02.4102	LAGERS Retirement Program	34,740	41,467	55,867	56,295	64,114
92.70.901.02.4104	Workers Compensation	45,499	43,481	50,610	65,044	51,563
92.70.901.02.4105	Health Insurance	43,229	67,112	94,688	127,804	178,132
92.70.901.02.4106	Life Insurance	123	147	177	188	210
92.70.901.02.4107	Dental Insurance	2,447	3,505	4,344	5,024	6,141
92.70.901.02.4112	Vision Insurance	287	571	933	1,215	1,591
92.70.901.02.4116	Disability Insurance	257	323	404	479	542
92.70.901.04.5001	General Supplies	3,637	3,722	3,095	3,000	3,000
92.70.901.04.5009	Maintenance Materials	—	174	707	1,500	1,500
92.70.901.04.5015	Mains & Lines Supplies	1,521	2,393	2,857	—	—
92.70.901.04.5018	Small Tools	1,127	2,105	1,749	2,000	2,000
92.70.901.06.5210	Training Travel	214	—	150	150	1,500
92.70.901.06.5251	Registration Fees	502	75	109	800	800
92.70.901.06.5259	Training Costs	4,770	2,084	1,196	4,000	4,500
92.70.901.08.5305	Missouri One Call Fee	4,237	3,511	7,628	3,500	4,000
92.70.901.08.5397	Contract Labor	64,443	58,868	98,259	70,000	70,000
92.70.901.08.5399	Miscellaneous Fees	508	1,387	2,483	1,800	1,500
92.70.901.12.5401	Electric	—	—	—	—	—
92.70.901.12.5421	Natural Gas	948	4,571	28,457	3,500	3,500
92.70.901.12.5431	Water Service	—	—	—	—	—
92.70.901.12.5453	Mobile Phones	3,592	5,196	5,087	10,000	11,300
92.70.901.14.5521	Vehicle Fuel	16,351	21,240	23,181	20,000	30,000
92.70.901.14.5525	Court Louis Lift Station	—	311	—	—	—
92.70.901.14.5532	Mains & Lines Maintenance	11,428	20,066	29,588	35,000	35,000
92.70.901.14.5541	Vehicle Maintenance	17,624	28,972	31,727	28,000	35,000
92.70.901.14.5543	Contra Vehicle Maintenance	—	(28,027)	—	(20,500)	—
92.70.901.14.5559	Equipment Maintenance	9,569	9,854	26,935	20,000	25,000
92.70.901.14.5571	Building Maintenance	1,853	7,420	6,071	8,500	7,000
92.70.901.14.5591	Software Maintenance	10,000	2,203	267	11,000	23,500
92.70.901.16.5712	Property Deductible	2,448	500	—	—	500
92.70.901.16.5715	Casualty Insurance	69,566	41,423	34,372	27,421	28,260
92.70.901.16.5732	Liability Deductible	23,794	12,382	—	30,000	30,000
92.70.901.16.5745	Replacement Purchases	—	21,776	—	—	—
92.70.901.18.5601	Minor Equipment	9,826	7,940	10,154	19,000	19,000
92.70.901.18.5611	Equipment Rental	1,000	750	—	—	5,000
92.70.901.24.6011	Interest-Lease	4,549	3,229	1,540	420	420
92.70.901.38.5811	Membership Dues	—	70	420	455	420
92.70.901.38.5812	Clothing Expenses	4,438	4,233	3,595	6,500	6,500
92.70.901.38.5813	Protective Clothing	5,850	4,207	5,460	9,000	9,000
92.70.901.38.5989	Miscellaneous Expenses	—	—	42,586	600	600
TOTAL WASTEWATER SYSTEM MAINTENANCE		\$ 821,399	\$ 875,564	\$ 1,206,655	\$ 1,153,450	\$ 1,327,726

WASTEWATER TREATMENT

92.70.902.02.4001	Salaries	\$ 289,259	\$ 310,742	\$ 338,483	\$ 358,282	\$ 382,796
92.70.902.02.4004	Overtime	16,971	18,871	28,890	18,239	18,540
92.70.902.02.4018	Health Savings Account	4,575	8,323	8,299	7,910	7,705
92.70.902.02.4101	Social Security	22,257	24,409	27,362	28,633	31,292
92.70.902.02.4102	LAGERS Retirement Program	24,088	33,334	37,848	39,321	40,712
92.70.902.02.4104	Workers Compensation	6,168	10,279	13,412	17,114	18,911
92.70.902.02.4105	Health Insurance	68,707	66,180	81,249	88,140	102,180
92.70.902.02.4106	Life Insurance	97	101	107	104	108
92.70.902.02.4107	Dental Insurance	3,404	3,035	3,285	3,236	3,510
92.70.902.02.4112	Vision Insurance	836	790	859	862	939
92.70.902.02.4116	Disability Insurance	227	200	213	216	237
92.70.902.04.5001	General Supplies	7,508	7,358	5,204	8,000	8,000
92.70.902.04.5009	Maintenance Supplies	27,728	46,357	17,119	20,000	20,000
92.70.902.04.5010	Chemicals	30,476	59,355	93,648	83,000	80,000
92.70.902.04.5014	Lab Supplies	20,651	12,205	15,569	14,000	15,000
92.70.902.04.5018	Small Tools	815	5,946	2,078	2,500	2,500
92.70.902.06.5251	Registration Fees	—	—	23	200	1,000
92.70.902.06.5259	Training Costs	1,828	3,511	9,224	3,000	3,000
92.70.902.08.5342	Outside Engineering	—	—	—	—	—
92.70.902.08.5365	Lab Fees	29,110	21,997	32,158	40,000	40,000
92.70.902.08.5370	Fees-Biosolid Disposal	37,709	125,528	199,645	170,000	180,000
92.70.902.08.5388	Pretreatment Program	—	18,655	9,052	3,500	4,500
92.70.902.08.5394	Wastewater Treatment Fees	707,232	163,821	186,670	165,000	170,000
92.70.902.08.5397	Contract Labor	18,631	41,245	65,605	40,000	40,000
92.70.902.08.5399	Miscellaneous Fees	10,759	9,891	6,223	7,000	7,000
92.70.902.12.5401	Electric	354,849	384,578	336,365	380,000	380,000
92.70.902.12.5421	Natural Gas	5,715	4,571	3,358	5,500	5,500
92.70.902.12.5431	Water Service	—	—	—	—	—
92.70.902.12.5453	Mobile Phones	322	850	881	3,500	4,000
92.70.902.14.5521	Vehicle Fuel	2,587	4,068	3,818	4,000	4,000
92.70.902.14.5525	Lift Station Maintenance	24,328	26,740	43,813	40,000	55,000
92.70.902.14.5534	WWTR Plant Maintenance	—	—	—	30,000	55,000
92.70.902.14.5541	Vehicle Maintenance	37	3,083	7,959	4,500	4,500
92.70.902.14.5571	Building Maintenance	8,331	5,257	7,468	4,000	4,000
92.70.902.14.5591	Software Maintenance	10,270	15,952	16,767	31,960	22,850
92.70.902.16.5711	Property Insurance	(2,881)	—	—	—	—
92.70.902.16.5715	Casualty Insurance	—	8,455	12,341	15,872	16,550
92.70.902.18.5601	Minor Equipment	11,848	49,941	34,525	40,000	40,000
92.70.902.18.5611	Equipment Rental	—	5,848	—	—	—
92.70.902.36.7202	Computer Equipment	—	—	—	2,000	3,000
92.70.902.38.5803	Meeting Expense	—	—	—	500	500
92.70.902.38.5811	Membership Dues	—	—	350	350	350
92.70.902.38.5812	Clothing Expenses	2,707	3,001	2,741	3,000	3,000
92.70.902.38.5813	Protective Clothing	5,156	4,384	1,945	2,500	2,500
92.70.902.38.5832	Safety Equipment	—	—	—	1,000	1,000
TOTAL WASTEWATER TREATMENT		<u>\$1,752,303</u>	<u>\$1,508,860</u>	<u>\$1,654,555</u>	<u>\$1,686,939</u>	<u>\$1,779,680</u>

WASTEWATER ADMINISTRATION

92.70.903.02.4001	Salaries	\$ 179,195	\$ 199,401	\$ 178,303	\$ 192,981	\$ 203,858
92.70.903.02.4004	Overtime	1,054	851	1,101	644	—
92.70.903.02.4015	Opt Out (Health Insurance)	455	455	429	429	265
92.70.903.02.4018	Health Savings Account	2,573	2,559	2,503	2,128	1,741
92.70.903.02.4101	Social Security	13,308	14,692	12,305	14,557	15,749
92.70.903.02.4102	LAGERS Retirement Program	17,085	19,775	17,396	19,926	20,611
92.70.903.02.4104	Workers Compensation	336	566	746	965	734
92.70.903.02.4105	Health Insurance	22,797	26,480	29,620	34,367	39,375
92.70.903.02.4106	Life Insurance	39	40	35	30	29
92.70.903.02.4107	Dental Insurance	1,317	1,264	1,200	1,242	1,296
92.70.903.02.4112	Vision Insurance	323	320	317	347	363
92.70.903.02.4116	Disability Insurance	105	108	96	82	84
92.70.903.02.4150	Pension Expense	52,650	84,748	18,859	110,000	110,000
92.70.903.04.5001	General Supplies	1,336	139	72	1,000	500
92.70.903.04.5110	Copier Lease & Usage	185	—	—	—	—
92.70.903.06.5210	Training Travel	4,272	281	747	500	1,500
92.70.903.06.5251	Registration Fee	—	—	145	250	500
92.70.903.08.5311	Legal Fees	3,953	2,095	5,599	3,000	3,000
92.70.903.08.5361	Recording Fees	—	84	54	250	250
92.70.903.08.5385	Overhead Fees - General Fd	154,200	179,200	179,200	179,200	179,200
92.70.903.08.5399	Miscellaneous Fees	924	16,192	410	8,000	800
92.70.903.12.5453	Mobile Phones	—	1,000	1,282	2,500	2,800
92.70.903.14.5533	KC WW Line Maint. Reserve	—	—	—	—	—
92.70.903.14.5552	Radio Maintenance	328	359	321	500	500
92.70.903.14.5559	Misc. Equipment Maintenance	972	700	1,351	800	800
92.70.903.14.5571	Building Maintenance	—	—	2,374	600	600
92.70.903.16.5711	Property Insurance	—	23,744	47,621	49,514	53,838
92.70.903.16.5715	Casualty Insurance	36,924	3,146	4,338	5,533	5,720
92.70.903.16.5741	Builders Risk Insurance	33,914	—	—	—	—
92.70.903.36.7202	Computer Equipment	—	—	—	7,000	17,500
92.70.903.36.7402	Building Improvements	—	—	—	10,121	10,000
92.70.903.38.5803	Meeting Expense	—	74	—	250	250
92.70.903.38.5805	Uncollectible Accounts	38	—	—	—	—
92.70.903.38.5808	Postage	42	—	57	150	50
92.70.903.38.5811	Membership Dues	659	1,320	136	1,100	1,100
92.78.952.36.7518	Wastewater Bond Projects	—	—	—	—	—
TOTALS		\$ 528,989	\$ 579,589	\$ 506,618	\$ 647,966	\$ 673,012
FINANCING COSTS						
92.70.903.24.6011	Bond Interest	\$ 58,202	\$ 50,609	\$ 144,239	\$ 149,455	\$ 137,310
92.70.903.24.6017	SRF Interest Expense	228,424	105,519	143,173	1,029,486	1,029,494
92.70.903.24.6021	Bond Service Fees	21,011	430,758	219,171	845	850
92.70.903.24.6024	Cost of Issuance	—	49,156	—	—	—
92.70.903.24.6027	Debt Service Fees	219,370	942,626	923,381	388,863	397,060
TOTALS		\$ 527,008	\$ 1,578,668	\$ 1,429,964	\$ 1,568,649	\$ 1,564,714
OTHER EXPENSES						
92.70.903.44.8001	Depreciation Expense	\$2,159,188	\$2,412,705	\$2,448,727	\$2,500,000	\$2,500,000
92.70.903.44.8004	Loss on Sales of Assets	—	62,307	—	—	—
TOTALS		\$2,159,188	\$2,475,012	\$2,448,727	\$2,500,000	\$2,500,000
TRANSFERS OUT						
92.70.903.42.5993	Capital Improvements	1,088,000	1,088,000	1,088,000	1,000,000	1,210,000
TOTALS		\$1,088,000	\$1,088,000	\$1,088,000	\$1,000,000	\$1,210,000
TOTAL WASTEWATER ADMINISTRATION		\$4,303,185	\$5,721,270	\$5,473,309	\$5,716,615	\$5,947,726
TOTAL EXPENSES		\$7,272,551	\$8,549,839	\$8,682,949	\$8,938,721	\$9,454,997

YEAR 2021 BUDGET DETAIL
WASTEWATER CAPITAL FUND

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUE						
96.50.3301	Interest Earnings	\$ 20,265	\$ 58,439	\$ 77,166	\$ —	\$ —
96.70.3641	Sale of Public Property	\$ —	\$ —	\$ —	\$ —	\$ —
96.70.3793	Lease Proceeds	—	—	—	—	—
96.80.3810	Transfers In-WW Operating	1,088,000	1,088,000	1,088,000	1,000,000	1,210,000
TOTALS		<u>\$1,108,265</u>	<u>\$ 1,146,439</u>	<u>\$1,165,166</u>	<u>\$1,000,000</u>	<u>\$1,210,000</u>
EXPENSES						
96.70.901.36.7101	Vehicles	—	—	—	—	—
96.70.901.36.7201	Capital Equipment	—	—	(168,158)	300,571	5,000
96.70.901.36.7203	Computer Software	—	—	—	24,800	50,000
96.70.901.36.7527	AMI Meter Project	—	—	—	1,590,000	—
96.70.901.36.7531	Sewer Repair - Liberty Dr	—	—	—	40,000	—
96.70.901.36.7532	Sewer Extension - Terrace A	—	—	—	—	—
96.70.901.36.7539	Sewer Repair - Wilshire Blvd	—	—	—	—	—
96.70.901.36.7402	Building Improvements	—	—	—	—	—
96.70.901.36.7501	Engineering Design	—	—	—	27,000	80,000
96.70.901.36.7510	Construction Contract	—	(500,000)	—	225,000	600,000
96.70.901.36.7533	Powell Street Project	—	—	—	—	—
96.70.902.08.5388	Plant Capital Equip Replace	—	—	—	—	425,000
96.70.902.36.7201	Capital Equipment	—	—	168,158	415,000	95,000
96.70.902.42.5994	Transfer to Eco/Devo	—	(500,000)	—	—	—
96.70.902.36.7218	Plant Capital Replacements	—	—	—	210,000	210,000
96.70.901.42.5996	Transfers Out-WWTF Capital	—	—	—	—	—
TOTALS		<u>\$ —</u>	<u>\$ (1,000,000)</u>	<u>\$ —</u>	<u>\$2,832,371</u>	<u>\$1,465,000</u>

City of Liberty, Missouri
Debt Service Schedule
Revenue Bonds

Amount Issued: \$6,180,000

Date Issued: November 30, 2005

Purpose: State Revolving Fund Program

Date	Rate	Principal	Interest	Debt Earnings	Estimated Net	DNR Fee	Trustee Fee	Total Payment	Debt Balance
									\$ 6,180,000
7/1/2006		—	161,184.95	112,879.92	48,305.03	—	928.93	49,233.96	6,180,000
1/1/2007		—	137,503.75	96,295.67	41,208.08	—	928.93	42,137.01	6,180,000
7/1/2007	3.25%	205,000	137,503.75	96,295.67	246,208.08	30,900	928.93	278,037.01	5,975,000
1/1/2008		—	134,172.50	93,173.13	40,999.37	—	898.12	41,897.49	5,975,000
7/1/2008	3.25%	210,000	134,172.50	93,173.13	250,999.37	29,875	898.12	281,772.49	5,765,000
1/1/2009		—	130,760.00	89,980.14	40,779.86	—	866.55	41,646.41	5,765,000
7/1/2009	3.30%	220,000	130,760.00	89,980.14	260,779.86	28,825	866.55	290,471.41	5,545,000
1/1/2010		—	127,130.00	86,635.11	40,494.89	—	833.48	41,328.37	5,545,000
7/1/2010	3.50%	225,000	127,130.00	86,635.11	265,494.89	27,725	833.48	294,053.37	5,320,000
1/1/2011		—	123,192.50	83,214.05	39,978.45	—	799.66	40,778.11	5,320,000
7/1/2011	4.25%	235,000	123,192.50	83,214.05	274,978.45	26,600	799.66	302,378.11	5,085,000
1/1/2012		—	118,198.75	79,540.25	38,658.50	—	764.34	39,422.84	5,085,000
7/1/2012	5.00%	245,000	118,198.75	79,540.25	283,658.50	25,425	764.34	309,847.84	4,840,000
1/1/2013		—	112,073.75	75,570.68	36,503.07	—	727.51	37,230.58	4,840,000
7/1/2013	4.00%	255,000	112,073.75	75,570.68	291,503.07	24,200	727.51	316,430.58	4,585,000
1/1/2014		—	106,973.75	71,661.46	35,312.29	—	689.18	36,001.47	4,585,000
7/1/2014	4.00%	265,000	106,973.75	71,661.46	300,312.29	22,925	689.18	323,926.47	4,320,000
1/1/2015		—	101,673.75	67,632.22	34,041.53	—	649.35	34,690.88	4,320,000
7/1/2015	4.00%	275,000	101,673.75	67,632.22	309,041.53	21,600	649.35	331,290.88	4,045,000
1/1/2016		—	96,173.75	63,450.93	32,722.82	—	608.01	33,330.83	4,045,000
7/1/2016	4.00%	290,000	96,173.75	63,450.93	322,722.82	20,225	608.01	343,555.83	3,755,000
1/1/2017		—	90,373.75	59,041.56	31,332.19	—	564.42	31,896.61	3,755,000
7/1/2017	4.13%	300,000	90,373.75	59,041.56	331,332.19	18,775	564.42	350,671.61	3,455,000
1/1/2018		—	84,186.25	54,480.15	29,706.10	—	519.33	30,225.43	3,455,000
7/1/2018	5.25%	315,000	84,186.25	54,480.15	344,706.10	17,275	519.33	362,500.43	3,140,000
1/1/2019		—	75,917.50	49,234.83	26,682.67	—	471.98	27,154.65	3,140,000
7/1/2019	5.25%	330,000	75,917.50	49,234.83	356,682.67	15,700	471.98	372,854.65	2,810,000
1/1/2020		—	67,255.00	43,731.36	23,523.64	—	422.38	23,946.02	2,810,000
7/1/2020	5.25%	345,000	67,255.00	43,731.36	368,523.64	14,050	422.38	382,996.02	2,465,000
1/1/2021		—	58,198.75	37,966.97	20,231.78	—	370.52	20,602.30	2,465,000
7/1/2021	4.75%	365,000	58,198.75	37,966.97	385,231.78	12,325	370.52	397,927.30	2,100,000
1/1/2022		—	49,530.00	32,291.67	17,238.33	—	315.66	17,553.99	2,100,000
7/1/2022	4.75%	380,000	49,530.00	32,291.67	397,238.33	10,500	315.66	408,053.99	1,720,000
1/1/2023		—	40,505.00	26,400.22	14,104.78	—	258.54	14,363.32	1,720,000
7/1/2023	4.75%	400,000	40,505.00	26,400.22	414,104.78	8,600	258.54	422,963.32	1,320,000
1/1/2024		—	31,005.00	20,221.16	10,783.84	—	198.41	10,982.25	1,320,000
7/1/2024	4.75%	420,000	31,005.00	20,221.16	430,783.84	6,600	198.41	437,582.25	900,000
1/1/2025		—	21,030.00	13,751.92	7,278.08	—	135.28	7,413.36	900,000
7/1/2025	4.75%	440,000	21,030.00	13,751.92	447,278.08	4,500	135.28	451,913.36	460,000
1/1/2026		—	10,580.00	6,994.16	3,585.84	—	69.14	3,654.98	460,000
7/1/2026	4.60%	460,000	10,580.00	6,994.16	463,585.84	2,300	69.14	465,954.98	—
TOTALS		6,180,000	3,594,052	2,415,415	7,358,637	368,925	23,111	7,750,673	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$34,406

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Wastewater Fund

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

City of Liberty, Missouri
Debt Service Schedule
Revenue Bonds

Amount Issued: \$2,765,000

Date Issued: October 28, 2015

Purpose: Wastewater Revenue Refunding Bonds

Year	Interest Rate	February 1		August 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2015						\$ 2,765,000
2016	2.50 %	260,000	18,433.33	31,660.42	310,093.75	2,505,000
2017	2.50 %	255,000	32,008.33	28,281.25	315,289.58	2,250,000
2018	2.50 %	260,000	28,750	25,013.19	313,763.19	1,990,000
2019	2.50 %	265,000	25,427.78	21,682.29	312,110.07	1,725,000
2020	2.50 %	270,000	22,041.67	18,389.58	310,431.25	1,455,000
2021	2.50 %	280,000	18,591.67	14,769.1	313,360.77	1,175,000
2022	2.50 %	285,000	15,013.89	11,186.81	311,200.7	890,000
2023	2.50 %	290,000	11,372.22	7,541.67	308,913.89	600,000
2024	2.50 %	295,000	7,666.67	3,854.86	306,521.53	305,000
2025	2.50 %	305,000	3,897.22	—	308,897.22	—
TOTALS		\$ 2,765,000	\$ 183,202.78	\$ 162,379.17	\$ 3,110,581.95	

City of Liberty, Missouri
Debt Service Schedule
Lease Purchase Agreement

Amount Issued: \$81,213

Date Issued: December 22, 2016

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

Year	Interest Rate	December 1		Total Payment	Bond Balance
		June 1 Interest	Principal		
2016					\$ 58,500.47
2017	1.63%	421.15	9,877.60	10,775.53	48,622.87
2018	1.63%	396.28	10,805.08	11,597.64	37,817.79
2019	1.63%	308.21	12,605.93	13,222.36	25,211.86
2020	1.63%	205.48	12,605.93	13,016.88	12,605.93
2021	1.63%	102.74	12,605.93	12,811.41	—
TOTALS		\$ 1,433.86	\$ 58,500.47	\$ 1,489.49	\$ 61,423.82

City of Liberty, Missouri
Special Obligation Bonds
Series 2018

Amount Issued: \$2,812,950

Date Issued: November 27, 2018

Purpose: AMI - Sewer

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

YEAR 2021 BUDGET DETAIL
WASTEWATER TREATMENT FACILITY FUND

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUE						
97.50.3302	Interest Earnings - Reserve	\$ —	\$ —	\$ —	\$ —	\$ —
97.70.3721	Insurance Settlement	—	—	—	—	—
97.70.3797	SRF Grant Reimbursement	—	—	—	—	—
97.80.3814	Transfers In-WWTF Capital	—	—	—	—	—
TOTALS		<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
EXPENSES						
97.78.952.16.5712	Property Deductible	\$ —	\$ —	\$ —	\$ —	\$ —
97.78.952.16.5741	Builders Risk Insurance	—	—	—	—	—
97.78.952.24.6021	Debt Service Fees	—	—	—	—	—
97.78.952.24.6024	Cost of Issuance	—	—	—	—	—
97.78.952.24.6025	Capitalized Interest	—	—	—	—	—
97.78.952.36.7501	Engineering Design	—	—	—	—	—
97.78.952.36.7502	Construction Engineering	—	—	—	—	—
97.78.952.36.7510	Construction Contract	—	—	—	—	—
97.78.952.36.7518	Consulting Services	—	—	—	—	—
97.78.952.38.5817	Storm Damage Repairs	—	—	—	—	—
97.78.952.42.5999	Transfers Out-WWTF Capital	—	—	—	—	—
TOTALS		<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

Debt Service Schedule
Revenue Bonds

Amount Issued: \$79,000,000

Date Issued: November 10, 2015

Purpose: State Revolving Fund Loan Program - Wastewater Treatment Facility

Interest Rate: 1.22%

Admin Fee: 1.00%

Payment Date	Interest	Principal	Total P&I	Annual Payment	Principal Balance	Admin Fee	Total P&I+ Admin Fee	Annual Outlay
11/1/2015					78,422,996			
7/1/2016	146,865.83	—	146,865.83	146,865.83	78,422,996	—	146,865.83	146,865.83
1/1/2017	269,776.82	—	269,776.82	—	78,422,996	—	269,776.82	—
7/1/2017	423,009.02	—	423,009.02	692,785.84	78,422,996	—	423,009.02	692,785.84
1/1/2018	473,234.43	779,500	1,252,734.43	—	77,643,496	195,450.63	1,448,185.06	—
7/1/2018	473,755.79	779,496	1,253,252.17	2,505,986.6	76,864,000	194,108.74	1,447,360.91	2,895,545.97
1/1/2019	468,870.4	783,000	1,251,870.4	—	76,081,000	192,160.00	1,444,030.4	—
7/1/2019	464,094.1	788,000	1,252,094.1	2,503,964.5	75,293,000	190,202.50	1,442,296.6	2,886,327
1/1/2020	459,287.3	793,000	1,252,287.3	—	74,500,000	188,232.50	1,440,519.8	—
7/1/2020	454,450	798,000	1,252,450	2,504,737.3	73,702,000	186,250.00	1,438,700	2,879,219.8
1/1/2021	449,582.2	1,204,500	1,654,082.2	—	72,497,500	184,255.00	1,838,337.2	—
7/1/2021	442,234.75	1,215,750	1,657,984.75	3,312,066.95	71,281,750	181,243.75	1,839,228.5	3,677,565.7
1/1/2022	434,818.68	1,227,000	1,661,818.68	—	70,054,750	178,204.38	1,840,023.06	—
7/1/2022	427,333.98	1,238,250	1,665,583.98	3,327,402.66	68,816,500	175,136.88	1,840,720.86	3,680,743.92
1/1/2023	419,780.65	1,994,000	2,413,780.65	—	66,822,500	172,041.25	2,585,821.9	—
7/1/2023	407,617.25	2,018,000	2,425,617.25	4,839,397.9	64,804,500	167,056.25	2,592,673.5	5,178,495.4
1/1/2024	395,307.45	2,043,000	2,438,307.45	—	62,761,500	162,011.25	2,600,318.7	—
7/1/2024	382,845.15	2,069,000	2,451,845.15	4,890,152.6	60,692,500	156,903.75	2,608,748.9	5,209,067.6
1/1/2025	370,224.25	2,093,000	2,463,224.25	—	58,599,500	151,731.25	2,614,955.5	—
7/1/2025	357,456.95	2,119,000	2,476,456.95	4,939,681.2	56,480,500	146,498.75	2,622,955.7	5,237,911.2
1/1/2026	344,531.05	2,146,000	2,490,531.05	—	54,334,500	141,201.25	2,631,732.3	—
7/1/2026	331,440.45	2,172,000	2,503,440.45	4,993,971.5	52,162,500	135,836.25	2,639,276.7	5,271,009
1/1/2027	318,191.25	2,199,000	2,517,191.25	—	49,963,500	130,406.25	2,647,597.5	—
7/1/2027	304,777.35	2,225,000	2,529,777.35	5,046,968.6	47,738,500	124,908.75	2,654,686.1	5,302,283.6
1/1/2028	291,204.85	2,253,000	2,544,204.85	—	45,485,500	119,346.25	2,663,551.1	—
7/1/2028	277,461.55	2,280,000	2,557,461.55	5,101,666.4	43,205,500	113,713.75	2,671,175.3	5,334,726.4
1/1/2029	263,553.55	2,309,000	2,572,553.55	—	40,896,500	108,013.75	2,680,567.3	—
7/1/2029	249,468.65	2,337,000	2,586,468.65	5,159,022.2	38,559,500	102,241.25	2,688,709.9	5,369,277.2
1/1/2030	235,212.95	2,365,000	2,600,212.95	—	36,194,500	96,398.75	2,696,611.7	—
7/1/2030	220,786.45	2,394,000	2,614,786.45	5,214,999.4	33,800,500	90,486.25	2,705,272.7	5,401,884.4
1/1/2031	206,183.05	2,423,000	2,629,183.05	—	31,377,500	84,501.25	2,713,684.3	—
7/1/2031	191,402.75	2,453,000	2,644,402.75	5,273,585.8	28,924,500	78,443.75	2,722,846.5	5,436,530.8
1/1/2032	176,439.45	2,483,000	2,659,439.45	—	26,441,500	72,311.25	2,731,750.7	—
7/1/2032	161,293.15	2,513,000	2,674,293.15	5,333,732.6	23,928,500	66,103.75	2,740,396.9	5,472,147.6
1/1/2033	145,963.85	2,544,000	2,689,963.85	—	21,384,500	59,821.25	2,749,785.1	—
7/1/2033	130,445.45	2,575,000	2,705,445.45	5,395,409.3	18,809,500	53,461.25	2,758,906.7	5,508,691.8
1/1/2034	114,737.95	2,606,000	2,720,737.95	—	16,203,500	47,023.75	2,767,761.7	—
7/1/2034	98,841.32	2,637,000	2,735,841.32	5,456,579.27	13,566,500	40,508.75	2,776,350.07	5,544,111.77
1/1/2035	82,755.65	2,670,000	2,752,755.65	—	10,896,500	33,916.25	2,786,671.9	—
7/1/2035	66,468.65	2,712,000	2,778,468.65	5,531,224.3	8,184,500	27,241.25	2,805,709.9	5,592,381.8
1/1/2036	49,925.45	2,746,000	2,795,925.45	—	5,438,500	20,461.25	2,816,386.7	—
7/1/2036	33,174.85	2,778,000	2,811,174.85	5,607,100.3	2,660,500	13,596.25	2,824,771.1	5,641,157.8
1/1/2037	16,229.05	2,660,500	2,676,729.05	2,676,729.05	—	6,651.25	2,683,380.3	2,683,380.3
TOTALS	\$ 12,031,033.72	\$ 78,422,996	\$ 90,454,030.1			\$ 4,588,080.63	\$ 95,042,110.73	\$ 95,042,110.73

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

City of Liberty, Missouri
Sanitation Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 96,014	\$ 116,076	\$ 101,785
Revenue			
Refuse Collection Charges	\$ 1,773,055	\$ 1,843,350	\$ 1,872,653
Recycling Rebate	1,037	91	—
Interest Earnings	3,070	3,000	3,000
Miscellaneous Service	2,227	—	—
Total Revenue	\$ 1,779,389	\$ 1,846,441	\$ 1,875,653
Total Resources	\$ 1,875,403	\$ 1,962,517	\$ 1,977,438
Expenses			
City's Internal Costs	\$ 79,115	\$ 84,436	\$ 92,551
Sanitation Collection Fees	1,625,022	1,739,296	1,766,356
Hazardous Waste Program	35,190	37,000	37,000
Street Maintenance	20,000	—	—
Total Expenses	\$ 1,759,327	\$ 1,860,732	\$ 1,895,907
Total Revenue Over/(Under) Expenses	\$ 20,062	\$ (14,291)	\$ (20,254)
Ending Fund Balance	\$ 116,076	\$ 101,785	\$ 81,531

YEAR 2021 BUDGET DETAIL

SANITATION

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
98.40.3241	Refuse Collection Charges	\$1,627,391	\$1,696,869	\$1,773,055	\$1,843,350	\$1,872,653
98.40.3242	Recycle Rebate	18,282	2,833	1,037	91	—
98.50.3301	Interest Earnings	564	2,151	3,070	3,000	3,000
98.70.3791	Misc Income	—	2	2	—	—
98.90.3941	Miscellaneous Service	24,762	2,636	2,225	—	—
TOTALS		\$1,670,999	\$1,704,491	\$1,779,389	\$1,846,441	\$1,875,653

SANITATION UTILITY BILLING EXPENSES

98.30.135.02.4001	Salaries	\$ 22,941	\$ 25,430	\$ 23,793	\$ 21,091	\$ 26,198
98.30.135.02.4004	Overtime	34	—	—	75	—
98.30.135.02.4015	Opt Out (Health Insur)	813	1,342	1,220	429	399
98.30.135.02.4018	Health Savings Account	344	149	216	222	388
98.30.135.02.4101	Social Security	1,772	1,995	1,863	1,653	2,064
98.30.135.02.4102	LAGERS Retirement	1,839	2,607	2,652	2,122	2,833
98.30.135.02.4104	Workers Compensation	45	65	94	124	97
98.30.135.02.4105	Health Insurance	2,058	1,583	2,068	5,137	5,830
98.30.135.02.4106	Life Insurance	5	7	7	7	8
98.30.135.02.4107	Dental Insurance	215	218	230	266	300
98.30.135.02.4112	Vision Insurance	45	56	59	52	57
98.30.135.02.4116	Disability Insurance	16	19	19	15	17
98.30.135.04.5120	Outside Printing	102	107	178	200	200
98.30.135.08.5346	Financial Services	21,447	24,102	26,174	26,000	26,000
98.30.135.08.5399	Miscellaneous Fees	248	249	253	—	—
98.30.135.12.5453	Mobile Phones	—	—	—	500	500
98.30.135.14.5591	Software Maintenance	650	650	—	660	660
98.30.135.16.5715	Casualty Insurance	—	603	885	—	—
98.30.135.38.5805	Uncollectible Accounts	2,491	170	218	2,600	2,600
98.30.135.38.5806	Deposit Interest Expense	—	2,636	2,225	—	—
98.30.135.38.5808	Postage	37	40	45	—	—
TOTALS		\$ 55,103	\$ 62,026	\$ 62,199	\$ 61,153	\$ 68,151

SANITATION PUBLIC WORKS EXPENSES

98.70.227.02.4104	Workers Compensation	\$ (11)	\$ —	\$ —	\$ —	\$ —
98.70.227.02.4150	Pension Expense	1,124	2,075	189	2,500	2,500
98.70.227.08.5381	Sanitation Collection Fees	1,506,427	1,563,139	1,625,022	1,739,296	1,766,356
98.70.227.08.5389	Hazardous Waste Pr	32,009	33,902	35,190	37,000	37,000
98.70.227.08.5399	Miscellaneous Fees	10,527	13,949	16,727	15,000	16,000
98.70.227.14.5501	Street Maintenance	—	—	20,000	—	—
98.70.227.16.5715	Liability	—	—	—	1,183	1,300
98.70.227.38.5808	Postage	—	—	—	4,600	4,600
TOTALS		\$1,550,076	\$1,613,065	\$1,697,128	\$1,799,579	\$1,827,756

CAPITAL FUNDS

City of Liberty, Missouri
Capital Sales Tax Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 1,440,422	\$ 1,387,831	\$ 1,394,940
Revenues			
Capital Improvement Tax	\$ 2,709,206	\$ 2,756,300	\$ 2,793,430
Sales Taxes	(423,698)	(358,090)	(285,060)
Clay County Road Fund	208,797	169,260	169,260
Grant	—	219,075	—
Road District Capital	163,000	226,967	242,154
Interest	21,949	20,000	20,000
Sale of Public Property	—	—	—
Special Assessments	—	—	—
Transfer in-Capital Construction Bond Fund	1,416	403,060	—
Total Revenues	\$ 2,680,668	\$ 3,436,572	\$ 2,939,784
Expenditures			
Building Improvements	\$ —	\$ 397,192	\$ 46,000
Public Works Equipment	285,143	337,767	287,200
Fees	14,279	14,121	27,770
Capital Engineer Salary & Benefits	79,390	87,189	94,556
General Transportation Improvements	43,946	17,277	50,000
Restoration Program - Overlay	721,591	476,599	981,400
Street Maintenance Supplies	144,149	133,574	143,560
Stormwater Funding	496,952	935,792	529,494
Debt Service Payments	694,800	726,932	776,190
Transfers In-General Fund	253,010	303,020	303,010
Total Expenditures	\$ 2,733,260	\$ 3,429,463	\$ 3,239,180
Revenue Favorable/(Unfavorable) to Expense	(52,591)	7,109	(299,396)
Ending Fund Balance	\$ 1,387,831	\$ 1,394,940	\$ 1,095,544

YEAR 2021 BUDGET DETAIL
CAPITAL SALES TAX FUND

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
50.10.3022	Capital Improvement Tax	\$2,495,820	\$2,687,549	\$2,709,206	\$2,756,300	\$2,793,430
50.10.3029	Sales Tax Transfers	(383,823)	(426,341)	(423,698)	(358,090)	(285,060)
50.25.3091	Traffic Signals Grant	—	7,810	—	—	—
50.25.3094	Fed Grant - MDNR Storm Water	—	—	—	219,075	—
50.30.3142	Clay County Road Fund	221,546	235,160	208,797	169,260	169,260
50.30.3152	Road District-Capital	187,980	237,980	163,000	226,967	242,154
50.50.3301	Interest Earnings	34,295	32,531	21,949	20,000	20,000
50.70.3641	Sale of Public Property	24,200	—	—	—	—
50.70.3791	Miscellaneous Income	39,678	2,358	1,416	403,060	—
50.70.3795	Special Assessments	4,700	392	—	—	—
TOTALS		\$2,624,396	\$2,777,439	\$2,680,668	\$3,436,572	\$2,939,784
EXPENDITURES						
50.35.256.36.7402	Building Improvements	\$ —	\$ —	\$ —	\$ 397,192	\$ 46,000
50.70.201.08.5311	Legal Fees	—	—	656	313	—
50.70.201.08.5346	Financial Services	1,382	—	—	—	2,930
50.70.201.14.5552	Radio Maintenance	7,555	8,246	7,391	3,817	8,700
50.70.201.14.5571	Building Maintenance	—	3,802	—	—	—
50.70.201.18.5601	Public Works Minor Equip	3,413	2,887	2,107	—	—
50.70.201.36.7201	Public Works Capital Equip	446,495	297,808	275,645	333,950	278,500
50.70.211.02.4001	Salaries	35,749	51,983	53,543	58,278	62,484
50.70.211.02.4002	Part-Time	—	—	—	—	—
50.70.211.02.4018	Health Saving Account (HSA)	—	576	893	648	662
50.70.211.02.4101	Social Security	2,508	3,646	3,700	4,250	4,831
50.70.211.02.4102	LAGERS Retirement Program	3,396	5,458	5,408	6,154	6,630
50.70.211.02.4104	Workers Compensation	113	187	258	371	320
50.70.211.02.4105	Health Insurance	11,851	13,281	14,877	16,773	18,881
50.70.211.02.4106	Life Insurance	10	14	14	14	14
50.70.211.02.4107	Dental Insurance	430	484	493	497	524
50.70.211.02.4112	Vision Insurance	159	162	165	165	171
50.70.211.02.4116	Disability Insurance	26	39	39	39	39
50.70.211.16.5715	Liability	—	1,281	3,869	6,758	7,450
50.70.262.08.5363	Downtown Design Study	2,276	380	—	—	—
50.70.262.08.5365	Project Contingency-Conistor	625,000	25,000	—	—	—
50.75.604.36.7515	Street Restoration	—	—	—	476,599	981,400
50.75.606.14.5626	Maintenance Projects	30,950	20,823	43,946	17,277	50,000
50.75.607.08.5399	Miscellaneous Fees	6,900	4,800	1,375	—	—
50.75.607.14.5501	Restoration Program	558,194	582,986	721,591	—	—
50.75.607.14.5507	St Restoration CO Road District	—	—	—	230	—
50.75.607.14.5621	Asphalt-Street Repairs	80,284	61,304	86,074	74,218	77,250
50.75.607.14.5622	Gravel/Rock-Street Repairs	22,700	19,677	18,389	6,509	12,210
50.75.607.14.5641	Paint-Street Marking	46,873	40,606	29,138	28,343	27,580
50.75.607.14.5663	Chemicals-Storm Drainage	16,724	25,703	10,548	24,504	26,520
50.75.607.18.5611	Equipment Rental	7,871	—	—	—	—
50.77.653.08.7522	NPDES Expenses	5,059	16,043	8,379	7,050	17,390

CAPITAL SALES TAX FUND (continued)

50.77.653.36.7510	Capital Stormwater Impr	244,362	1,190,746	137,291	151,482	529,494
50.77.653.36.7526	Stormwater-Clayview/Lance	—	83,512	359,661	784,310	—
50.95.140.24.6001	Principal-I35/M291	—	—	—	—	—
50.95.140.24.6003	Principal-Liberty Dr	—	—	—	—	—
50.95.140.24.6004	Principal-Neighborhood Proj	—	—	—	—	—
50.95.140.24.6005	Principal-Public Works	—	—	—	—	—
50.95.140.24.6006	Lease Principal-Public Works	44,190	—	—	—	—
50.95.140.24.6008	Principal-SOB	6,379	6,599	6,819	—	7,260
50.95.140.24.6009	Principal-SOB 2020	—	—	—	—	45,110
50.95.140.24.6011	Interest-I35/M291	—	—	—	—	—
50.95.140.24.6013	Interest-Liberty Dr	—	—	—	—	—
50.95.140.24.6014	Interest-Neighborhood Project	—	—	—	—	—
50.95.140.24.6015	Interest-Public Works	—	—	—	—	—
50.95.140.24.6016	Lease Interest	1,031	—	—	—	—
50.95.140.24.6018	Interest-Special Obligation	1,478	1,286	1,088	442	680
50.95.140.24.6021	Debt Serv Fees-MAMU	376	376	376	530	—
50.95.140.24.6024	Cost of Issuance	—	—	—	—	—
50.95.140.42.5992	Interfund Transfer-General	153,010	1,953,010	253,010	303,020	303,010
50.96.601.24.6001	Principal-GO Bonds-I35/M291	95,000	95,000	100,000	105,000	105,000
50.96.601.24.6002	Principal - SO Bonds 2018	—	—	8,053	—	—
50.96.601.24.6003	Principal - GOB - Liberty Dr	60,000	65,000	65,000	65,000	70,000
50.96.601.24.6004	Principal - GOB - N Project	180,000	185,000	190,000	195,000	200,000
50.96.601.24.6005	Principal - GOB - PW Land	35,000	35,000	35,000	40,000	40,000
50.96.601.24.6010	Principal - GOB - Franklin	95,000	100,000	105,000	147,020	151,100
50.96.601.24.6011	Interest - GOB - I35/M291	49,775	46,925	44,000	40,930	37,250
50.96.601.24.6012	Interest - SO Bonds 2018	—	—	11,734	—	—
50.96.601.24.6013	Interest - GOB - Liberty Dr	32,950	31,075	29,125	27,180	24,800
50.96.601.24.6014	Interest - GOB - N Project	36,200	30,725	25,100	19,330	12,400
50.96.601.24.6015	Interest - GOB - PW Land	18,125	17,075	16,025	14,900	13,500
50.96.601.24.6020	Interest - GOB - Franklin	63,480	60,555	57,480	71,600	69,090
TOTALS		<u>\$3,032,272</u>	<u>\$5,089,060</u>	<u>\$2,733,260</u>	<u>\$3,429,693</u>	<u>\$3,239,180</u>

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

Amount Issued: \$2,005,000

Date Issued: August 01, 2012

Purpose: I35/M291 Project

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2012						\$ 2,005,000
2013		105,000	36,528.33	30,450	171,978.33	1,900,000
2014		85,000	30,450	28,750	144,200	1,815,000
2015		90,000	28,750	27,400	146,150	1,725,000
2016		90,000	27,400	25,600	143,000	1,635,000
2017		95,000	25,600	24,175	144,775	1,540,000
2018		95,000	24,175	22,750	141,925	1,445,000
2019		100,000	22,750	21,250	144,000	1,345,000
2020		105,000	21,250	19,675	145,925	1,240,000
2021		105,000	19,675	17,575	142,250	1,135,000
2022		110,000	17,575	15,375	142,950	1,025,000
2023		115,000	15,375	13,650	144,025	910,000
2024		120,000	13,650	11,850	145,500	790,000
2025		120,000	11,850	10,050	141,900	670,000
2026		125,000	10,050	8,175	143,225	545,000
2027		130,000	8,175	6,225	144,400	415,000
2028		135,000	6,225	4,200	145,425	280,000
2029		140,000	4,200	2,100	146,300	140,000
2030		140,000	2,100	—	142,100	—
TOTALS		\$ 2,005,000	\$ 325,778.33	\$ 289,250	\$ 2,620,028.33	

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

Amount Issued: \$1,325,000

Date Issued: August 01, 2012

Purpose: Liberty Drive Project

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2012						\$ 1,325,000
2013		70,000	24,155.83	20,125	114,280.83	1,255,000
2014		55,000	20,125	19,025	94,150	1,200,000
2015		60,000	19,025	18,125	97,150	1,140,000
2016		60,000	18,125	16,925	95,050	1,080,000
2017		60,000	16,925	16,025	92,950	1,020,000
2018		65,000	16,025	15,050	96,075	955,000
2019		65,000	15,050	14,075	94,125	890,000
2020		65,000	14,075	13,100	92,175	825,000
2021		70,000	13,100	11,700	94,800	755,000
2022		75,000	11,700	10,200	96,900	680,000
2023		75,000	10,200	9,075	94,275	605,000
2024		80,000	9,075	7,875	96,950	525,000
2025		80,000	7,875	6,675	94,550	445,000
2026		85,000	6,675	5,400	97,075	360,000
2027		85,000	5,400	4,125	94,525	275,000
2028		90,000	4,125	2,775	96,900	185,000
2029		90,000	2,775	1,425	94,200	95,000
2030		95,000	1,425	—	96,425	—
TOTALS		\$ 1,325,000	\$ 215,855.83	\$ 191,700	\$1,732,555.83	

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

Amount Issued: \$1,830,000

Date Issued: August 01, 2012

Purpose: Neighborhood Projects & Contingencies

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2012						\$ 1,830,000
2013		175,000	35,939.17	28,525	239,464.17	1,655,000
2014		160,000	28,525	25,325	213,850	1,495,000
2015		165,000	25,325	22,850	213,175	1,330,000
2016		170,000	22,850	19,450	212,300	1,160,000
2017		180,000	19,450	16,750	216,200	980,000
2018		185,000	16,750	13,975	215,725	795,000
2019		190,000	13,975	11,125	215,100	605,000
2020		195,000	11,125	8,200	214,325	410,000
2021		200,000	8,200	4,200	212,400	210,000
2022		210,000	4,200	—	214,200	—
TOTALS		\$ 1,830,000	\$ 186,339.17	\$ 150,400	\$ 2,166,739.17	

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

Amount Issued: \$730,000.

Date Issued: August 01, 2012

Purpose: Public Works Facility Land Acquisition

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2012						\$ 730,000
2013		40,000	13,326.39	11,075	64,401.39	690,000
2014		30,000	11,075	10,475	51,550	660,000
2015		30,000	10,475	10,025	50,500	630,000
2016		35,000	10,025	9,325	54,350	595,000
2017		35,000	9,325	8,800	53,125	560,000
2018		35,000	8,800	8,275	52,075	525,000
2019		35,000	8,275	7,750	51,025	490,000
2020		40,000	7,750	7,150	54,900	450,000
2021		40,000	7,150	6,350	53,500	410,000
2022		40,000	6,350	5,550	51,900	370,000
2023		40,000	5,550	4,950	50,500	330,000
2024		45,000	4,950	4,275	54,225	285,000
2025		45,000	4,275	3,600	52,875	240,000
2026		45,000	3,600	2,925	51,525	195,000
2027		45,000	2,925	2,250	50,175	150,000
2028		50,000	2,250	1,500	53,750	100,000
2029		50,000	1,500	750	52,250	50,000
2030		50,000	750	—	50,750	—
TOTALS		\$ 730,000	\$ 118,351.39	\$ 105,025	\$ 953,376.39	

City of Liberty, Missouri
 General Obligation Bonds
 Series 2013

Amount Issued: \$2,075,000

Date Issued: December 19, 2013

Purpose: Franklin Street Project

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2013						\$ 2,075,000
2014	3.00%	—	13,071.00	32,677.50	45,748.50	2,075,000
2015	3.00%	—	32,677.50	32,677.50	65,355.00	2,075,000
2016	3.00%	15,000.00	32,677.50	32,452.50	80,130.00	2,060,000
2017	3.00%	95,000.00	32,452.50	31,027.50	158,480.00	1,965,000
2018	3.00%	100,000.00	31,027.50	29,527.50	160,555.00	1,865,000
2019	3.00%	105,000.00	29,527.50	27,952.50	162,480.00	1,760,000
2020	3.00%	135,000.00	27,952.50	25,927.50	188,880.00	1,625,000
2021	3.00%	140,000.00	25,927.50	23,827.50	189,755.00	1,485,000
2022	3.00%	145,000.00	23,827.50	21,652.50	190,480.00	1,340,000
2023	3.00%	150,000.00	21,652.50	19,402.50	191,055.00	1,190,000
2024	3.00%	155,000.00	19,402.50	17,077.50	191,480.00	1,035,000
2025	3.30%	160,000.00	17,077.50	14,437.50	191,515.00	875,000
2026	3.30%	165,000.00	14,437.50	11,715.00	191,152.50	710,000
2027	3.30%	170,000.00	11,715.00	8,910.00	190,625.00	540,000
2028	3.30%	175,000.00	8,910.00	6,022.50	189,932.50	365,000
2029	3.30%	180,000.00	6,022.50	3,052.50	189,075.00	185,000
2030	3.30%	185,000.00	3,052.50	—	188,052.50	—
TOTALS		\$ 2,075,000	\$ 351,411	\$ 338,340	\$ 2,764,751	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$65,110

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Public Works

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

City of Liberty, Missouri
Transportation Sales Tax Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 904,714	\$ 880,048	\$ 1,825,484
Revenues			
Transportation Sales Tax	\$ 2,709,206	\$ 2,756,300	\$ 2,793,430
Sales Tax Transfer	(429,873)	(358,090)	(285,060)
Miscellaneous Income	19	—	—
Interest	15,627	3,684	—
Total Revenues	<u>\$ 2,294,979</u>	<u>\$ 2,401,894</u>	<u>\$ 2,508,370</u>
Total Resources	<u>\$ 3,199,693</u>	<u>\$ 3,281,942</u>	<u>\$ 4,333,854</u>
Expenditures			
Debt Service			
Principal - GO Bond - SLP Interchange	\$ 205,000	\$ 275,000	\$ 280,000
Interest - GO Bond - SLP Interchange	114,885	107,690	99,360
Service Fees	213.06	—	—
Total Debt Service	<u>\$ 320,098</u>	<u>\$ 382,690</u>	<u>\$ 379,360</u>
Pay-As-You-Go			
MoDOT Flintlock Payback	513,588	—	—
Street Maintenance	422,097	1,600	1,520,900
Street Maintenance Position	48,736	89,243	102,960
Mowing Contract	6,510	7,500	—
City Landscaping Funds-Parks	15,454	16,315	16,420
City Landscaping Funds-Transfer to Parks	11,150	11,214	11,490
City Transportation Enhancement Funds	35,566	8,227	100,000
KCATA Bus Service	49,709	56,794	56,794
Capital Equipment	22,177	—	—
Total Capital Outlay	<u>\$ 1,124,987</u>	<u>\$ 190,893</u>	<u>\$ 1,808,564</u>
Transfers Out			
Transfers Out-General Fund	\$ 253,010	\$ 303,010	\$ 303,010
Transfer to Eco/Devo Sales Tax Fund for SLP2	621,550	579,865	629,820
Total Transfers	<u>\$ 874,560</u>	<u>\$ 882,875</u>	<u>\$ 932,830</u>
Total Project Expenditures and Transfers	<u>\$ 2,319,645</u>	<u>\$ 1,456,458</u>	<u>\$ 3,120,754</u>
Total Revenue Over/(Under) Expenditures	<u>\$ (24,666)</u>	<u>\$ 945,436</u>	<u>\$ (612,384)</u>
Ending Fund Balance	<u>\$ 880,048</u>	<u>\$ 1,825,484</u>	<u>\$ 1,213,100</u>

YEAR 2021 BUDGET DETAIL
TRANSPORTATION SALES TAX FUND

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
52.10.3025	Transportation Sales Tax	\$2,495,805	\$2,686,535	\$2,709,206	\$2,756,300	\$2,793,430
52.10.3029	Sales Tax Transfers	(391,198)	(432,516)	(429,873)	(358,090)	(285,060)
52.10.3041	Roadway-Residential Tax	—	—	—	—	—
52.10.3042	Roadway-Commercial Tax	—	—	—	—	—
52.10.3043	Roadway-Industrial Tax	—	—	—	—	—
52.50.3301	Interest Earnings	2,875	5,395	15,627	3,684	—
52.70.3791	Miscellaneous Income	—	21	19	—	—
52.80.3802	Developers Sidewalk in Lieu	—	—	—	—	—
TOTALS		\$2,107,482	\$2,259,436	\$2,294,979	\$2,401,894	\$2,508,370
EXPENDITURES						
52.60.420.14.5577	Mowing Contract	\$ 67,025	\$ 66,655	\$ 6,510	\$ 7,500	\$ —
52.60.420.14.5583	Parks Maint-Landscaping	19,751	15,002	15,454	16,315	16,420
52.60.420.42.5996	Interfund Transfer-Parks	10,500	10,820	11,150	11,214	11,490
52.70.225.02.4001	Street Maintenance Workers	—	—	34,928	57,347	64,843
52.70.225.02.4004	Overtime	—	—	1,651	1,745	—
52.70.225.02.4015	Opt Out	—	—	583	—	—
52.70.225.02.4018	Heath Savings Account	—	—	1,663	1,995	2,125
52.70.225.02.4101	Social Security FICA	—	—	2,818	4,581	5,123
52.70.225.02.4102	LAGERS Retirement Program	—	—	562	5,384	7,032
52.70.225.02.4104	Workers Compensation	—	—	—	3,974	7,710
52.70.225.02.4105	Health Insurance	—	—	6,036	13,201	15,012
52.70.225.02.4106	Life Insurance	—	—	20	33	37
52.70.225.02.4107	Dental Insurance	—	—	401	791	937
52.70.225.02.4112	Vision Insurance	—	—	55	152	89
52.70.225.02.4116	Disability Insurance	—	—	20	40	52
52.70.225.36.7201	Capital Equipment	—	—	22,177	—	—
52.70.611.08.5311	Legal Fees	—	—	—	—	—
52.70.611.24.6001	Principal Payments	—	—	—	—	—
52.70.611.24.6011	Bond Interest	—	—	—	—	—
52.70.611.24.6021	Debt Service Fees	213	213	213	—	—
52.70.626.38.5862	MoDOT Flintlock Payback	513,588	513,588	513,588	—	—
52.75.607.14.5501	Street Maintenance	350,000	444,583	422,097	1,600	1,520,900
52.80.151.08.5420	Transportation Enhancement	—	2,653	31,966	4,627	100,000
52.95.140.08.5420	Transportation Enhancement	31,860	—	3,600	3,600	—
52.95.140.42.5992	Transfer Out-General Fund	153,010	253,010	253,010	303,010	303,010
52.95.140.42.5994	Transfer Out-Eco/Devo	430,000	623,800	621,550	579,865	629,820
52.95.141.08.5399	KC Express Bus Service	45,812	48,232	49,709	56,794	56,794
52.96.601.24.6001	Principal - GO Bonds - SLP	195,000	200,000	205,000	275,000	280,000
52.96.601.24.6011	Interest - GO Bonds - SLP	126,885	120,960	114,885	107,690	99,360
TOTALS		\$1,943,644	\$2,299,516	\$2,319,645	\$1,456,458	\$3,120,754

City of Liberty, Missouri
 General Obligation Bonds
 Series 2013

Amount Issued: \$4,150,000

Date Issued: December 19, 2013

Purpose: Pleasant Valley Project

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2013						\$ 4,150,000
2014		—	26,142.00	65,355.00	91,497	4,150,000
2015		—	65,355.00	65,355.00	130,710	4,150,000
2016	3.00%	30,000	65,355.00	64,905.00	160,260	4,120,000
2017	3.00%	195,000	64,905.00	61,980.00	321,885	3,925,000
2018	3.00%	200,000	61,980.00	58,980.00	320,960	3,725,000
2019	3.00%	205,000	58,980.00	55,905.00	319,885	3,520,000
2020	3.00%	275,000	55,905.00	51,780.00	382,685	3,245,000
2021	3.00%	280,000	51,780.00	47,580.00	379,360	2,965,000
2022	3.00%	290,000	47,580.00	43,230.00	380,810	2,675,000
2023	3.00%	300,000	43,230.00	38,730.00	381,960	2,375,000
2024	3.00%	305,000	38,730.00	34,155.00	377,885	2,070,000
2025	3.30%	315,000	34,155.00	28,957.50	378,112.5	1,755,000
2026	3.30%	330,000	28,957.50	23,512.50	382,470	1,425,000
2027	3.30%	340,000	23,512.50	17,902.50	381,415	1,085,000
2028	3.30%	350,000	17,902.50	12,127.50	380,030	735,000
2029	3.30%	360,000	12,127.50	6,187.50	378,315	375,000
2030	3.30%	375,000	6,187.50	—	381,187.5	—
TOTALS		\$ 4,150,000	702,784.50	676,642.50	\$ 5,529,427	

City of Liberty, Missouri
Park Sales Tax Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 488,670	\$ 474,388	\$ 93,338
Revenues			
Sales Tax	\$ 1,354,603	\$ 1,378,150	\$ 1,396,720
Sales Tax Transfers	(211,849)	(179,040)	(142,540)
MDNR Grant	3,383	—	—
Parks LWCF Grant	—	—	—
Reimbursed Expense	—	—	—
Miscellaneous Income	13	—	—
Sale of Public Property	—	—	—
Interest	20,187	—	—
Total Revenues	<u>\$ 1,166,337</u>	<u>\$ 1,199,110</u>	<u>\$ 1,254,180</u>
Total Resources	<u>\$ 1,655,007</u>	<u>\$ 1,673,498</u>	<u>\$ 1,347,518</u>
Expenditures			
Park Fund Transfer-Parks	\$ 210,857	\$ —	\$ 91,981
Park Fund Transfer-Community Center	165,697	487,111	670,569
Park Fund Transfer-Sports Complex	248,709	525,289	510,375
Special Obligation Bond Interest	43,465	42,450	42,208
Special Obligation Bond Principal	95,000	105,000	109,260
Community Center Lease Interest	—	—	—
Community Center Lease Principal	—	—	—
Bond Cost of Issuance	—	1,210	—
Financial Services	106	—	—
Trail System Maintenance	45,885	—	—
Trail Design	—	—	—
Park Capital Contingency	—	—	—
Project: LCC HVAC Replacement	—	—	—
Project: Natatorium Air Quality	—	11,432	—
Building Improvements	72,629	71,797	—
City Park Improvements	192,619	30,950	—
General Park Improvements	6,750	103,005	—
Project: Bennett Park Tennis Resurfacing	—	—	—
Project: Church of the Nazarene Lease - Parking	—	131,057	—
Project: Reforestation Planting	—	—	—
Project: Land Acquisition	—	—	—
Project: Outdoor Pool Liner Replacement	—	—	—
Vehicles	84,547	35,679	—
Sportsfield Equipment	14,355	35,180	—
Minor Equipment	—	—	—
Capital Equipment	—	—	—
Total Expenditures	<u>\$ 1,180,619</u>	<u>\$ 1,580,160</u>	<u>\$ 1,424,393</u>
Revenues Over/(Under) Expenditures	<u>\$ (14,282)</u>	<u>\$ (381,050)</u>	<u>\$ (170,213)</u>
Ending Fund Balance	<u>\$ 474,388</u>	<u>\$ 93,338</u>	<u>\$ (76,875)</u>

City of Liberty, Missouri
Park Sales Tax Bond Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$395,633	\$123,635	\$(83,327)
Revenues			
Bond Proceeds	\$ —	\$ —	\$ —
Bond Premium	—	—	—
Total Revenues	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
Expenditures			
SO Projects:			
FBSC Improvements	\$ —	\$ —	\$ —
Soccer Venue Improvements	—	—	—
Stocksdale Park Restroom	—	—	—
Sprayground Replacement	6,750	103,005	—
Cost of Issuance	—	1,210	—
SO Project - Park Maint. Building	72,629	71,797	—
SO Project - Park Maint. City Park	192,619	30,950	—
Total Expenditures	<u>\$ 271,998</u>	<u>\$ 206,962</u>	<u>\$ —</u>
Proceeds Favorable/(Unfavorable) to Expenditures	<u>\$ (271,998)</u>	<u>\$ (206,962)</u>	<u>\$ —</u>
Ending Fund Balance	<u><u>\$ 123,635</u></u>	<u><u>\$ (83,327)</u></u>	<u><u>\$ (83,327)</u></u>

YEAR 2021 BUDGET DETAIL

PARK SALES TAX FUND

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
54.10.3027	Parks Sales Tax	\$1,247,909	\$1,343,775	\$1,354,603	\$1,378,150	\$1,396,720
54.10.3029	Sales Tax Transfers	(192,512)	(213,171)	(211,849)	(179,040)	(142,540)
54.25.3095	MDNR Grant	—	—	3,383	—	—
54.30.3131	Parks LWCF Grant - DNR	—	6,000	—	—	—
54.50.3301	Interest Earnings	6,763	4,465	20,187	—	—
54.70.3641	Sales of Public Property	—	2,866	—	—	—
54.70.3661	Reimbursed Expense - Gen	24,720	—	—	—	—
54.70.3791	Miscellaneous Income	—	32	13	—	—
54.70.3794	Bond Proceeds	—	395,000	—	—	—
54.70.3799	Bond Premium	—	10,376	—	—	—
TOTALS		\$1,086,880	\$1,549,342	\$1,166,337	\$1,199,110	\$1,254,180
EXPENDITURES						
54.60.415.14.5581	Proj: LCC Hvac Replace	1,482	—	—	—	—
54.60.415.24.6008	SO Bond - Principal	85,000	90,000	90,000	105,000	90,000
54.60.415.24.6018	SO Bond - Interest	32,394	30,644	28,844	42,450	25,244
54.60.415.42.5996	Interfund Transfer-Parks	376,214	190,884	210,857	—	91,981
54.60.415.36.7511	Proj: Bennett Park Tennis	49,440	—	—	—	—
54.60.415.36.7330	Proj: Ch of the Nazerene	25,000	—	—	131,057	—
54.60.415.36.7340	Proj: Outdoor Pool Liner	41,920	67,612	—	—	—
54.60.415.36.7341	Project: Natatorium Air Qual	68,581	—	—	11,432	—
56.60.415.36.7402	Building Improvements	26,909	—	—	—	—
54.60.415.36.7515	Park Capital Contingency	—	—	—	—	—
54.60.415.42.5997	Interfund Transfer-Comm Ctr	158,846	116,687	165,697	487,111	670,569
54.60.415.42.5998	Interfund Transfer-Spts Comp	116,137	106,026	248,709	525,289	510,375
54.60.419.18.5601	Minor Equipment	—	3,383	—	—	—
54.60.419.36.7201	Capital Equipment-Maint	—	14,900	—	—	—
54.60.420.14.5575	Maintenance Trails & Roads	—	35,132	45,885	—	—
54.60.420.36.7101	Vehicles	44,733	32,156	84,547	35,679	—
54.60.420.36.7312	Trail Design and Costing	51,375	—	—	—	—
54.60.420.36.7318	Reforestation Planting Proj	—	5,619	—	—	—
54.60.430.36.7301	Project: Land Acquisition	—	7,180	—	—	—
54.60.432.14.5571	Building Improvements	—	—	72,629	71,797	—
54.60.432.24.6024	Cost of Issuance	—	6,903	—	1,210	—
54.60.432.24.6021	Debt Service Fee	—	7	8	—	—
54.60.432.24.6001	2018 SOB - Principal	—	—	5,000	—	19,260
54.60.432.24.6011	2018 SOB - Interest	—	—	14,621	—	16,964
54.60.432.36.7305	City Park Improvements	—	—	192,619	30,950	—
54.60.436.36.7301	Land Acquisition	—	—	—	—	—
54.60.458.36.7201	Capital Equipment	633	25,414	14,355	35,180	—
54.60.460.36.7303	Sprayground Replacement	203,476	92,690	6,750	103,005	—
54.60.460.36.7308	Stocksdale Park Improve	146,022	—	—	—	—
54.60.460.36.7319	Fountain Bluffs - Trails	216,811	—	—	—	—
54.60.460.36.7320	FBSC Improvements	212,250	72,468	—	—	—
54.60.491.24.6001	Debt Service Principal	170,000	170,000	—	—	—
54.60.491.24.6011	Debt Service Interest	10,200	5,100	—	—	—
54.60.491.24.6021	Debt Service Fees	99	99	99	—	—
54.96.601.24.6008	2015 Sp Ob Bond Principal	—	—	—	—	—
54.96.601.24.6018	2015 Sp Ob Bond Interest	—	—	—	—	—
TOTALS		\$2,037,521	\$1,072,904	\$1,180,619	\$1,580,160	\$1,424,393

City of Liberty, Missouri
 Special Obligation Bonds
 Series 2015

Amount Issued: \$1,395,000

Date Issued: October 29, 2015

Purpose: Park Projects

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2015						\$ 1,395,000
2016	2.00%	80,000	17,615.46	16,621.88	114,237.34	1,315,000
2017	2.00%	85,000	16,621.88	15,771.88	117,393.76	1,230,000
2018	2.00%	90,000	15,771.88	14,871.88	120,643.76	1,140,000
2019	2.00%	90,000	14,871.88	13,971.88	118,843.76	1,050,000
2020	2.00%	90,000	13,971.88	13,071.88	117,043.76	960,000
2021	2.00%	90,000	13,071.88	12,171.88	115,243.76	870,000
2022	2.00%	90,000	12,171.88	11,271.88	113,443.76	780,000
2023	2.13%	85,000	11,271.88	10,368.76	106,640.64	695,000
2024	2.38%	85,000	10,368.76	9,359.38	104,728.14	610,000
2025	2.50%	85,000	9,359.38	8,296.88	102,656.26	525,000
2026	3.00%	65,000	8,296.88	7,321.88	80,618.76	460,000
2027	3.00%	65,000	7,321.88	6,346.88	78,668.76	395,000
2028	3.00%	65,000	6,346.88	5,371.88	76,718.76	330,000
2029	3.00%	70,000	5,371.88	4,321.88	79,693.76	260,000
2030	3.13%	75,000	4,321.88	3,150	82,471.88	185,000
2031	3.25%	35,000	3,150	2,581.25	40,731.25	150,000
2032	3.38%	35,000	2,581.25	1,990.63	39,571.88	115,000
2033	3.38%	35,000	1,990.63	1,400	38,390.63	80,000
2034	3.50%	40,000	1,400	700	42,100	40,000
2035	3.50%	40,000	700	—	40,700	—
TOTALS		\$ 1,395,000	\$ 176,578.04	\$ 158,962.58	\$ 1,730,540.62	

City of Liberty, Missouri
 Special Obligation Bonds
 Series 2018

Amount Issued: \$395,000

Date Issued: November 27, 2018

Purpose: Park Maintenance Bldg

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

City of Liberty, Missouri
Economic Development Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 1,273,429	\$ 3,482,910	\$ 3,513,897
Revenues			
Eco/Dev Sales Tax	\$ 2,053,450	\$ 2,067,230	\$ 2,095,070
Interest Earnings	15,198	—	—
Developer Contributions	23,888	—	—
Misc Income	1,500,015	199,820	199,820
Transfers In	1,037,709	430,000	430,000
Total Revenues	<u>\$ 4,630,260</u>	<u>\$ 2,697,050</u>	<u>\$ 2,724,890</u>
Total Resources	<u>\$ 5,903,688</u>	<u>\$ 6,179,960</u>	<u>\$ 6,238,787</u>
Expenditures			
LEDC			
Health Insurance	\$ 6,371	\$ 6,819	\$ 6,980
Health Savings Account (HSA)	1,331	1,463	930
Dental Insurance	433	432	460
Vision Insurance	82	83	90
Social Security	—	56	25
Partnership-Community Growth	60,000	60,000	60,000
Total LEDC Expenditures	<u>\$ 68,217</u>	<u>\$ 68,853</u>	<u>\$ 68,485</u>
Eco/Devo Administrative Expenditures			
Salary	\$ 86,964	\$ 116,660	\$ 92,260
Opt Out	3,302	3,298	3,492
Health Savings Account (HSA)	—	—	1,464
Social Security	6,906	9,186	7,437
Lagers	9,117	9,752	10,054
Workers Comp	235	298	220
Health Insurance	—	8,022	7,682
Life Insurance	18	18	36
Dental Insurance	—	455	454
Vision Insurance	—	86	88
Disability Insurance	49	48	49
Other Fees	83,753	120,175	120,175
Total Eco/Devo Administrative Exp	<u>\$ 190,343</u>	<u>\$ 267,998</u>	<u>\$ 243,411</u>
Other Eco/Devo Expenditures			
Liability Insurance	1,806	2,414	2,660
Debt Service Fees	708	—	—
Interfund Trnsfrs	—	31,500	80,000
Total Other Eco/Devo Expenditures	<u>2,513</u>	<u>33,914</u>	<u>82,660</u>
Debt Service Expenditures			
GO Bond Principal-SLP	\$ 515,000	\$ 530,000	\$ 550,000
GO Bond Interest-SLP	361,538	343,288	327,088
SO Bond Principal-SLP	440,000	450,000	460,000
SO Bond Interest-SLP	257,738	249,740	239,738
SO Bond Principal-Downtown	215,000	220,000	220,000
SO Bond Interest-Downtown	124,956	120,610	116,206
SO Bond Principal - Kansas St	95,322	227,710	239,970
SO Bond Interest - Kansas St	150,151	153,950	142,375
Total Debt Service	<u>\$ 2,159,705</u>	<u>\$ 2,295,298</u>	<u>\$ 2,295,377</u>
Total Expenditures	<u>\$ 2,420,778</u>	<u>\$ 2,666,063</u>	<u>\$ 2,689,933</u>
Revenue Over(Under) Expenditures	<u>\$ 2,209,482</u>	<u>\$ 30,987</u>	<u>\$ 34,958</u>
Ending Fund Balance	<u>\$ 3,482,910</u>	<u>\$ 3,513,897</u>	<u>\$ 3,548,855</u>

City of Liberty, Missouri
Economic Development Bond Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ (578,431)	\$ (1,616,981)	\$ (1,025,876)
Revenues			
Bond Proceeds	\$ —	\$ 405,755	\$ —
Bond Premium	—	17,462	—
Developer Contributions	23,888	—	—
Interest	1,470	—	—
Transfers In	416,159	—	—
Total Bond Revenues	\$ 441,517	\$ 423,217	\$ —
Expenditures			
South Liberty Parkway	\$ 139,102	\$ 119,384	\$ —
Downtown	—	80,000	—
Kansas Street	1,340,965	(374,307)	—
I35 Bridge/M152 Bridge Project	—	—	—
Project Contingencies	—	—	—
Cost of Issuance	—	7,035	—
Total Bond Expenditures	\$ 1,480,067	\$ (167,888)	\$ —
Proceeds Favorable/(Unfavorable) to Expenditures	\$ (1,038,550)	\$ 591,105	\$ —
Ending Fund Balance	\$ (1,616,981)	\$ (1,025,876)	\$ (1,025,876)

YEAR 2021 BUDGET DETAIL
ECONOMIC DEVELOPMENT FUND

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
56.10.3026	Sales Taxes	\$ 1,870,032	\$ 2,014,369	\$ 2,053,450	\$ 2,067,230	\$ 2,095,070
56.50.3301	Interest Earnings	489	79,186	13,728	—	—
56.50.3302	Interest Earnings-Reserve	—	—	—	—	—
56.50.3311	Interest Earnings	178,898	86,896	1,470	—	—
56.70.3679	Developer Contributions	—	—	23,888	—	—
56.70.3791	Misc Income	—	12	1,500,015	199,820	199,820
56.70.3794	Bond Proceeds	—	3,615,000	—	405,755	—
56.70.3799	Bond Premium	—	155,276	—	17,462	—
56.80.3809	Transfers In	—	1,700,000	416,159	—	—
56.80.3810	Transfers In	430,000	623,800	621,550	430,000	430,000
TOTALS		<u>\$ 2,479,418</u>	<u>\$ 8,274,538</u>	<u>\$ 4,630,260</u>	<u>\$ 3,120,267</u>	<u>\$ 2,724,890</u>

EXPENDITURES

Eco/Devo Administrative Expenditures

56.20.001.02.4001	Salary	\$ 78,557	\$ 84,431	\$ 86,964	\$ 116,660	\$ 92,260
56.20.001.02.4015	Opt Out	292	3,500	3,302	3,298	3,492
56.20.001.02.4018	Health Savings (HSA)	899	899	—	—	1,464
56.20.001.02.4101	Social Security	5,996	6,727	6,906	9,186	7,437
56.20.001.02.4102	Lagers	7,491	9,233	9,117	9,752	10,054
56.20.001.02.4104	Workers Comp	117	196	235	298	220
56.20.001.02.4105	Health Insurance	6,199	—	—	8,022	7,682
56.20.001.02.4106	Life Insurance	17	18	18	18	36
56.20.001.02.4107	Dental Insurance	344	—	—	455	454
56.20.001.02.4112	Vision Insurance	65	—	—	86	88
56.20.001.02.4116	Disability Insurance	45	49	49	48	49
56.20.001.08.5365	Other Misc Fees	33,213	67,531	83,753	120,175	120,175
56.20.001.08.5822	Partnership - Community	55,000	60,000	60,000	60,000	60,000
56.20.001.16.5715	Liability	—	1,281	1,806	2,414	2,660
56.70.201.02.4001	Salary	—	—	—	—	—
56.40.514.02.4002	Part-Time	10,170	—	—	—	—
56.40.514.02.4101	Social Security	778	—	—	—	—
Total Eco/Devo Administrative Expenditures		<u>\$ 199,181</u>	<u>\$ 233,865</u>	<u>\$ 252,149</u>	<u>\$ 330,412</u>	<u>\$ 306,071</u>

Eco/Devo South Liberty Parkway Phase II Expenditure

56.96.601.24.6001	GOB Principal-SLP	\$ 485,000	\$ 500,000	\$ 515,000	\$ 530,000	\$ 550,000
56.96.601.24.6002	SOB Principal-SLP	425,000	430,000	440,000	450,000	460,000
56.96.601.24.6011	GOB Interest-SLP	403,963	381,838	361,538	343,288	327,088
56.96.601.24.6012	SOB Principal-SLP	274,987	266,437	257,738	249,740	239,738
56.70.622.24.6021	Debt Service Fees	636	636	636	—	—
56.70.622.24.6024	Cost of Issuance-SLP	—	—	—	—	—
56.70.622.36.7507	Survey Svcs-SLP Bonds	—	—	—	—	—
56.70.622.36.7509	Relocation Costs-SLP Bd	—	1,167,493	—	—	—
56.70.622.36.7510	Const Contract-SLP Bd	8,903,204	11,397,813	132,112	119,384	—
56.70.622.38.5989	Misc Exp-SLP Bond	—	852	6,990	—	—
Total Eco/Devo South Liberty Parkway Phase II		<u>\$10,492,790</u>	<u>\$14,145,069</u>	<u>\$ 1,714,013</u>	<u>\$ 1,692,412</u>	<u>\$ 1,576,825</u>

Eco/Devo Projects Program Expenditures

56.70.630.02.4001	Salary	\$	—	\$	—	\$	—	\$	—	\$	—
56.70.630.02.4018	Health Savings Acct		—		600		1,331		1,463		930
56.70.630.02.4101	Social Security		—		—		—		56		25
56.70.630.02.4102	Lagers		—		—		—		—		—
56.70.630.02.4105	Health Insurance-LEDC		5,381		5,764		6,371		6,819		6,980
56.70.630.02.4106	Life Insurance		—		—		—		9		—
56.70.630.02.4107	Dental Insurance-LEDC		407		251		433		432		460
56.70.630.02.4112	Vision Insurance-LEDC		56		80		82		83		90
56.70.630.02.4116	Disability Insurance		—		—		—		—		—
56.70.630.08.5311	Legal Fees		—		—		3,232		—		—
56.70.630.08.5365	Other Eco/Dev Fees		12,438		123		—		—		—
56.70.630.24.6024	Cost of Issuance		—		—		—		7,035		—
56.70.630.36.7510	Construction Contract		—		—		—		—		—
56.70.630.38.5822	Partnership-Community		—		—		—		—		—
56.70.630.38.5989	Miscellaneous Expenses		—		—		—		—		—
56.70.63042.5990	Interfund Transfer	\$	—	\$	—	\$	—	\$	31,500	\$	80,000
Total Eco/Devo Projects Program Expenditures		\$	18,282	\$	6,818	\$	11,449	\$	47,397	\$	88,485

Eco/Devo Downtown Reconstruction Expenditures

56.70.631.08.5311	Legal Fees		—		—		432		4,176		—
56.70.631.14.5501	Overlay Program		101,931		—		—		—		—
56.70.631.24.6001	GOB Principal-Downtown		—		—		—		—		—
56.70.631.24.6011	GOB Interest-Downtown		—		—		—		—		—
56.96.601.24.6008	SOB Principal - Downtown		205,000		210,000		215,000		220,000		220,000
56.96.601.24.6009	SOB Principal - Kansas St		—		—		—		227,710		239,970
56.96.601.24.6018	SOB Interest - Downtown		133,356		129,206		124,956		120,610		116,206
56.96.601.24.6019	SOB Interest - Kansas St		—		—		—		153,950		142,375
56.76.613.24.6001	SO Bond Principal - KS St		—		—		95,322		—		—
56.76.613.24.6011	SO Bond Interest - KS St		—		—		150,151		—		—
56.70.631.36.7501	Engineer Design-Down		565		—		—		—		—
56.70.631.36.7504	Proj Testing Fees-Down		—		—		—		—		—
56.70.631.36.7510	Construction Contract-DT		1,722,183		322,808		—		80,000		—
56.76.613.24.6021	Bond Service Fees		—		68		72		—		—
56.76.613.24.6024	Cost of Issuance		—		63,171		—		—		—
56.76.613.36.7501	Engineering Design		950,100		—		—		—		—
56.76.613.36.7504	M-152/I-35/Kansas Corr		15,000		—		—		—		—
56.76.613.36.7515	Project Contingencies		—		—		—		—		—
56.76.613.36.7523	I35/M152 Bridge-City Mtch		—		3,000,000		—		—		—
56.76.613.36.7524	Ks St/M291 Project		—		3,370,520		1,340,965		(374,307)		—
Total Eco Devo Downtown Reconstruction		\$	3,128,136	\$	7,095,774	\$	1,926,898	\$	432,139	\$	718,552

TOTALS

\$13,838,388	\$21,481,525	\$3,904,509	\$2,502,360	\$2,689,933
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City of Liberty, Missouri
 General Obligation Bonds
 Series 2015

Amount Issued: \$12,985,000

Date Issued: August 27, 2015

Purpose: South Liberty Parkway Project

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2015						\$12,985,000
2016	5.00%	470,000	224,678.06	208,043.75	902,721.81	12,515,000
2017	5.00%	485,000	208,043.75	195,918.75	888,962.50	12,030,000
2018	4.00%	500,000	195,918.75	185,918.75	881,837.50	11,530,000
2019	4.00%	515,000	185,918.75	175,618.75	876,537.50	11,015,000
2020	3.00%	530,000	175,618.75	167,668.75	873,287.50	10,485,000
2021	3.00%	550,000	167,668.75	159,418.75	877,087.50	9,935,000
2022	3.50%	565,000	159,418.75	149,531.25	873,950.00	9,370,000
2023	2.00%	585,000	149,531.25	143,681.25	878,212.50	8,785,000
2024	3.50%	600,000	143,681.25	133,181.25	876,862.50	8,185,000
2025	3.00%	620,000	133,181.25	123,881.25	877,062.50	7,565,000
2026	3.00%	640,000	123,881.25	114,281.25	878,162.50	6,925,000
2027	4.00%	660,000	114,281.25	101,081.25	875,362.50	6,265,000
2028	4.00%	685,000	101,081.25	87,381.25	873,462.50	5,580,000
2029	3.00%	710,000	87,381.25	76,731.25	874,112.50	4,870,000
2030	3.00%	735,000	76,731.25	65,706.25	877,437.50	4,135,000
2031	3.13%	760,000	65,706.25	53,831.25	879,537.50	3,375,000
2032	3.13%	795,000	53,831.25	41,409.38	890,240.63	2,580,000
2033	3.13%	825,000	41,409.38	28,518.75	894,928.13	1,755,000
2034	3.25%	860,000	28,518.75	14,543.75	903,062.50	895,000
2035	3.25%	895,000	14,543.75	—	909,543.75	—
TOTALS		\$ 12,985,000	\$ 2,451,024.94	\$ 2,226,346.88	\$17,662,371.82	

City of Liberty, Missouri
Special Obligation Bonds
Series 2015

Amount Issued: \$10,480,000

Date Issued: October 29, 2015

Purpose: South Liberty Parkway Project

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

City of Liberty, Missouri
Special Obligation Bonds
Series 2015

Amount Issued: \$5,080,000

Date Issued: October 29, 2015

Purpose: Downtown Square Project

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2015						\$ 5,080,000
2016	2.00%	200,000	70,477.60	67,703.13	338,180.73	4,880,000
2017	2.00%	205,000	67,703.13	65,653.13	338,356.26	4,675,000
2018	2.00%	210,000	65,653.13	63,553.13	339,206.26	4,465,000
2019	2.00%	215,000	63,553.13	61,403.13	339,956.26	4,250,000
2020	2.00%	220,000	61,403.13	59,203.13	340,606.26	4,030,000
2021	2.00%	220,000	59,203.13	57,003.13	336,206.26	3,810,000
2022	2.00%	225,000	57,003.13	54,753.13	336,756.26	3,585,000
2023	2.13%	230,000	54,753.13	52,309.38	337,062.51	3,355,000
2024	2.38%	235,000	52,309.38	49,518.75	336,828.13	3,120,000
2025	2.50%	240,000	49,518.75	46,518.75	336,037.50	2,880,000
2026	3.00%	250,000	46,518.75	42,768.75	339,287.50	2,630,000
2027	3.00%	255,000	42,768.75	38,943.75	336,712.50	2,375,000
2028	3.00%	265,000	38,943.75	34,968.75	338,912.50	2,110,000
2029	3.00%	275,000	34,968.75	30,843.75	340,812.50	1,835,000
2030	3.13%	280,000	30,843.75	26,468.75	337,312.50	1,555,000
2031	3.25%	290,000	26,468.75	21,756.25	338,225.00	1,265,000
2032	3.38%	300,000	21,756.25	16,693.75	338,450.00	965,000
2033	3.38%	310,000	16,693.75	11,462.50	338,156.25	655,000
2034	3.50%	320,000	11,462.50	5,862.50	337,325.00	335,000
2035	3.50%	335,000	5,862.50	—	340,862.50	—
TOTALS		\$ 5,080,000	\$ 877,865.14	\$ 807,387.54	\$ 6,765,252.68	

City of Liberty, Missouri
Special Obligation Bonds
Series 2015

Amount Issued: \$4,017,564

Date Issued: November 27, 2018

Purpose: Kansas Street Corridor

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

City of Liberty, Missouri
Capital Construction Bond Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 1,001,914	\$ 344,382	\$ 344,382
Revenues			
Liberty Drive Funding	\$ —	\$ —	\$ —
Interest	23,646	—	—
Total Revenues	\$ 23,646	\$ —	\$ —
Total Resources	\$ 1,025,560	\$ 344,382	\$ 344,382
Expenditures			
Cost of Issuance	\$ 19	\$ —	\$ —
Liberty Drive Engineering	—	—	—
Liberty Drive Construction	—	—	—
Franklin Construction	—	—	—
Project Contingencies	—	—	—
Interfund Transfers	681,159	—	—
Total Expenditures	\$ 681,178	\$ —	\$ —
Revenue Favorable/(Unfavorable) to Expenditures	\$ (657,532)	\$ —	\$ —
Ending Fund Balance	\$ 344,382	\$ 344,382	\$ 344,382

YEAR 2021 BUDGET DETAIL
CAPITAL CONSTRUCTION BOND FUND

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
57.25.3097	STP Grant Funding	\$ —	\$ —	\$ —	\$ —	\$ —
57.50.3301	Interest Earnings	—	2,011	23,646	—	—
57.70.3794	Bond Proceeds - Long Term	—	975,000	—	—	—
57.70.3799	Bond Premium	—	41,959	—	—	—
TOTALS		<u>\$ —</u>	<u>\$ 1,018,970</u>	<u>\$ 23,646</u>	<u>\$ —</u>	<u>\$ —</u>
EXPENDITURES						
57.70.611.24.6024	Cost of Issuance - South Liberty Pkwy	—	17,038	—	—	—
57.70.611.24.6021	Debt Service Fees	—	18	19	—	—
57.76.609.36.7501	Engineering Design-Liberty Drive	—	—	—	—	—
57.76.609.36.7510	Construction Contract-Liberty Drive	—	—	—	—	—
57.76.609.36.7515	Project Contingencies	—	—	—	—	—
57.79.604.36.7510	Construction Contract-Franklin St	—	—	—	—	—
57.79.604.42.5993	Interfund Transfers - Cap Improvements	—	—	681,159	—	—
57.95.140.42.5993	Interfund Transfers-Eco/Devo	—	—	—	—	—
TOTALS		<u>\$ —</u>	<u>\$ 17,056</u>	<u>\$ 681,178</u>	<u>\$ —</u>	<u>\$ —</u>

City of Liberty, Missouri
Special Obligation Bonds
Series 2018

Amount Issued: \$314,061

Date Issued: November 27, 2018

Purpose: Street & Contingency

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

City of Liberty, Missouri
Fire Sales Tax Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 1,481,862	\$ 1,443,187	\$ 1,376,560
Revenues			
Sales Taxes	\$ 1,354,603	\$ 1,378,150	\$ 1,396,720
Sales Tax Transfers	(211,849)	(179,040)	(142,540)
Interest	36,477	100	100
Sale of Public Property	—	5,000	5,000
GEMT	251,338	250,000	250,000
Miscellaneous Income	49,817	49,817	49,817
Bond Proceeds	—	—	—
Total Revenues	\$ 1,480,386	\$ 1,504,027	\$ 1,559,097
Total Resources	\$ 2,962,248	\$ 2,947,214	\$ 2,935,657
Expenditures			
EMS Chief Salary and Benefits	\$ —	\$ 52,882	\$ 137,991
Building Maintenance	\$ —	\$ 6,000	\$ 6,000
Minor Equipment	34,111	15,000	15,000
Financial Services	172	80,149	80,149
Lease Principal-Vehicles	218,000	222,000	227,000
Lease Interest-Vehicles	22,793	18,420	13,949
Lease Principal - 2017 Amb	210,000	175,970	184,152
Lease Interest - 2017 Amb	21,515	14,780	10,006
Vehicles-Pumpers	4,983	74,133	78,133
Ambulance Purchase	—	—	—
Capital Equipment	—	60,000	125,000
Computer Equipment	—	—	65,000
Construction	237,095	40,000	100,000
Lease Principal-Construction	263,000	309,030	316,848
Lease Interest-Construction	61,543	56,220	48,247
Transfers Out-General Fund	315,000	315,000	315,000
Cost of Issuance	—	—	—
SO Bond Principal - Pumper	119,308	122,310	125,170
SO Bond Interest - Pumper	11,541	8,760	5,906
SO Bond Principal - Tanker	—	—	—
SO Bond Interest - Tanker	—	—	—
Total Expenditures	\$ 1,519,060	\$ 1,570,654	\$ 1,853,550
Revenues Over/(Under) Expenditures	\$ (38,675)	\$ (66,627)	\$ (294,453)
Ending Fund Balance	\$ 1,443,187	\$ 1,376,560	\$ 1,082,107

YEAR 2021 BUDGET DETAIL

FIRE SALES TAX FUND

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
58.10.3024	Fire Sales Tax	\$1,247,909	\$1,343,775	\$1,354,603	\$1,378,150	\$1,396,720
58.10.3029	Sales Tax Transfers	(192,512)	(213,171)	(211,849)	(179,040)	(142,540)
58.50.3301	Interest Earnings	14,148	39,163	36,477	100	100
58.70.3641	Sale of Public Property	1,000	197,689	—	5,000	5,000
58.70.3789	Misc Income - Police	—	—	251,338	250,000	250,000
58.70.3791	Miscellaneous Income	49,817	49,817	49,817	49,817	49,817
58.70.3794	Bond Proceeds	3,119,000	—	—	—	—
TOTALS		\$4,239,363	\$1,417,273	\$1,480,386	\$1,504,027	\$1,559,097
EXPENDITURES						
58.50.311.02.4001	Salaries - EMS Chief	\$ —	\$ —	\$ —	\$ 33,721	\$ 86,005
58.50.311.02.4018	Health Savings Account	—	—	—	311	828
58.50.311.02.4101	Social Security	—	—	—	2,603	6,643
58.50.311.02.4102	LAGERS Retirement Program	—	—	—	7,657	19,537
58.50.311.02.4104	Workers Compensation	—	—	—	208	440
58.50.311.02.4105	Health Insurance	—	—	—	8,046	23,602
58.50.311.02.4106	Life Insurance	—	—	—	7	18
58.50.311.02.4107	Dental Insurance	—	—	—	234	655
58.50.311.02.4112	Vision Insurance	—	—	—	77	214
58.50.311.02.4116	Disability Insurance	—	—	—	18	49
58.50.325.14.5571	Building Maintenance	—	25,654	—	6,000	6,000
58.50.325.08.5341	Financial Fees - GEMT	—	27,840	—	80,149	80,149
58.50.325.08.5346	Financial Services	—	—	—	—	—
58.50.325.18.5601	Minor Equipment	—	—	34,111	15,000	15,000
58.50.325.24.6001	Principal-Aerial Fire Truck	114,219	116,589	119,308	—	125,170
58.50.325.24.6002	Principal-Tanker Truck	31,653	—	—	—	—
58.50.325.24.6003	Lease Principal-Constr. Lease	66,000	235,777	263,000	309,030	316,848
58.50.325.24.6006	Lease Principal-Amb 2011	—	—	—	—	—
58.50.325.24.6007	Lease Principal - Amb 2017	—	125,223	210,000	175,970	184,152
58.50.325.24.6009	Lease Principal-Pumpers 2014	209,000	214,000	218,000	222,000	227,000
58.50.325.24.6011	Interest-Aerial Fire Truck	16,927	14,260	11,541	—	5,906
58.50.325.24.6012	Interest-Tanker Truck	735	—	—	—	—
58.50.325.24.6013	Lease Interest-Construction	9,829	53,354	61,543	56,220	48,247
58.50.325.24.6016	Lease Interest-Amb 2011	—	—	—	—	—
58.50.325.24.6017	Lease Interest - Amb 2017	—	16,679	21,515	14,780	10,006
58.50.325.24.6019	Lease Interest-Pumpers 2014	31,296	27,095	22,793	18,420	13,949
58.50.325.24.6021	Debt Service Fees	—	172	172	—	—
58.50.325.24.6024	Cost of Issuance	30,699	—	—	—	—
58.50.325.36.7101	Vehicles	—	—	4,983	74,133	78,133
58.50.325.36.7103	2017 Ambulance Purchase	—	1,000,128	—	—	—
58.50.325.36.7201	Capital Equipment	222,256	73,736	—	60,000	125,000
58.50.325.36.7202	Computer Equipment	—	—	—	—	65,000
58.50.325.36.7510	Construction Contract	374,498	1,600,768	237,095	40,000	100,000
58.50.325.42.5990	Transfer Out-General Fund	336,510	336,510	315,000	315,000	315,000
58.96.601.24.6001	SO Bond Principal 2012	—	—	—	122,310	—
58.96.601.24.6011	SO Bond Interest 2012	—	—	—	8,760	—
TOTALS		\$1,443,622	\$3,867,785	\$1,519,060	\$1,570,654	\$1,853,550

City of Liberty, Missouri
Special Obligation Bonds
Series 2012

Amount Issued: \$1,157,104.39

Date Issued: August 30, 2012

Purpose: Aerial Fire Truck

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

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

Cost of Asset: \$1,921,000

Date Purchased: December 17, 2014

Purpose: Fire Pumper Lease Purchase

Year	Interest Rate	October 1		Total Payment	Agreement Balance
		April 1 Interest	Principal		
2014					\$ 1,921,000
2015	2.01%	10,940.10	159,000	19,306.05	1,762,000
2016	2.01%	17,708.10	205,000	17,708.10	1,557,000
2017	2.01%	15,647.85	209,000	15,647.85	1,348,000
2018	2.01%	13,547.40	214,000	13,547.40	1,134,000
2019	2.01%	11,396.70	218,000	11,396.70	916,000
2020	2.01%	9,205.80	222,000	9,205.80	694,000
2021	2.01%	6,974.70	227,000	6,974.70	467,000
2022	2.01%	4,693.35	231,000	4,693.35	236,000
2023	2.01%	2,371.80	236,000	2,371.80	—
		<u>\$ 92,485.80</u>	<u>\$ 1,921,000</u>	<u>\$ 100,851.75</u>	<u>\$ 2,114,337.55</u>

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

Cost of Asset: \$603,000

Date Purchased: December 17, 2014

Purpose: Roof, Sewer, and Parking Lot Projects

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

City of Liberty, Missouri
Debt Service Schedule
Special Obligation Bond

Cost of Asset: \$2,273,538.35

Date Purchased: December 7, 2017

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

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

City of Liberty, Missouri
Debt Service Schedule
Special Obligation Bond

Cost of Asset: \$1,033,000

Date Purchased: December 7, 2017

Purpose: Ambulance Purchase/Station Alerting

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

City of Liberty, Missouri
Cable Reserve Fund
Fiscal Year 2021

	2019 Actual	2020 Forecast	2021 Budget
Beginning Fund Balance	\$ 33,042	\$ 5,081	\$ 5,117
Revenues			
Interest Earnings	404	36	30
Total Revenues	\$ 404	\$ 36	\$ 30
Total Resources	\$ 33,446	\$ 5,117	\$ 5,147
Expenditures			
Software Maintenance	\$ —	\$ —	\$ —
Minor Equipment	7,869	—	5,146
Capital Equipment	20,496	—	—
Total Expenditures	\$ 28,365	\$ —	\$ 5,146
Revenue Over(Under) Expenditures	\$ (27,961)	\$ 36	\$ (5,116)
Ending Fund Balance	\$ 5,081	\$ 5,117	\$ 1

YEAR 2021 BUDGET DETAIL
CABLE RESERVE FUND

Account Number	Account Name	2017	2018	2019	2020 Forecast	2021 Budget
REVENUES						
70.50.3305	Interest Earnings	\$ 308	\$ 650	\$ 404	\$ 36	\$ 30
TOTALS		<u>\$ 308</u>	<u>\$ 650</u>	<u>\$ 404</u>	<u>\$ 36</u>	<u>\$ 30</u>
EXPENDITURES						
70.20.031.08.5399	Miscellaneous Fees	\$ —	\$ 814	\$ —	\$ —	\$ —
70.20.031.14.5591	Software Maintenance	—	—	—	—	—
70.20.031.18.5601	Minor Equipment	372	—	7,869	—	5,146
70.20.031.36.7202	Capital Equipment	—	—	20,496	—	—
TOTALS		<u>\$ 372</u>	<u>\$ 814</u>	<u>\$ 28,365</u>	<u>\$ —</u>	<u>\$ 5,146</u>

HUMAN RESOURCES

Compensation Structure Salary Grades-2021

Position Titles	Grade	2021 Minimum		2021 Midpoint		2021 Maximum	
		Monthly	Yearly	Monthly	Yearly	Monthly	Yearly
Animal Shelter Attendant Bus Driver-Parks Custodian-Parks	3	\$ 2,084	\$25,008	\$ 2,759	\$ 33,108	\$ 3,435	\$ 41,220
Meter Service Technician-Utilities	5	2,298	27,576	3,042	36,504	3,787	45,444
Building Maintenance Technician - Parks/PW/Util Construction Worker I - Parks/PW/Utilities Finance Technician Maintenance Worker I - Parks/PW/Utilities Municipal Court Technician Police Records Technician I Prosecutor Assistant Utility Worker: WP/WWTP	6	2,415	28,980	3,197	38,364	3,978	47,736
Administrative Assistant-Citywide Animal Control Officer Assistant Deputy City Clerk Athletic Field Grounds Keeper-Parks Construction Worker II: Parks/PW/Utilities Maintenance Worker II: Parks/PW/Utilities Marketing & Special Events Coord: Admin Operations Coordinator - Parks Divisions Police Records Technician II Production/Treatment Technician I: WP/WWTP Recreation Coordinator-Parks Recruitment Coordinator - HR & Risk Mgmt	8	2,659	31,908	3,523	42,276	4,385	52,620
Accounting Specialist Animal Control Supervisor Code Enforcement Officer - Planning Crew Chief - Parks/PW/Utilities HR Payroll Coordinator/IT Office Manager Horticulturist - Parks Mechanic - Parks/PW/Utilities Payroll Specialist - Finance Police Records Lead Technician Productions/Treatment Technician II - WP/WWTP	10	2,934	35,208	3,884	46,608	4,835	58,020
Inspector: Building/Project	11	3,081	36,972	4,078	48,936	5,075	60,900
Finance Analyst IPP Coordinator: WWTP Marketing & Special Events Supervisor: Admin Operations Supervisor-Finance Recreation Manager-Park Divisions Special Projects Manager-Parks	12	3,235	38,820	4,282	51,384	5,330	63,960
Crew Manager - PW GIS Specialist I Tech Support Specialist I Tech Support Specialist II	13	3,396	40,752	4,496	53,952	5,597	67,164

Systems Admin I Senior Inspector: Building/Project							
Accountant Court Administrator Planner	14	3,565	42,780	4,720	56,640	5,874	70,488
GIS Specialist II	15	3,742	44,904	4,957	59,484	6,170	74,040
Facilities Supervisor: PW Plant Manager - WP/WWTP	16	3,930	47,160	5,204	62,448	6,477	77,724
Capital Projects Engineer Deputy City Clerk Systems Administrator III	17	4,125	49,500	5,464	65,568	6,802	81,624
Accounting Manager Chief Building Official City Planner Community Development Manager Construction Manager: Water/Sewer Operations Manager: PW/Utilities Support Services Supervisor - Police	18	4,333	51,996	5,738	68,856	7,143	85,716
GIS Specialist III GIS Manager Systems Administrator III Tech Support Specialist III	20	4,777	57,324	6,325	75,900	7,874	94,488
Technology Systems Manager	21	5,016	60,192	6,642	79,704	8,268	99,216
Assistant Director - All Departments Assistant to City Administrator City Engineer Economic & Business Development Manager IT Information Security Officer	22	5,267	63,204	6,973	83,676	8,680	104,160
Division Fire Chief	23	5,531	66,372	7,324	87,888	9,115	109,380
Deputy Fire Chief	24	5,807	69,684	7,691	92,292	9,571	114,852
Assistant City Administrator Deputy City Administrator Finance Director Human Resource & Risk Management Director IT Service Director Parks & Recreation Director Planning & Development Director Police Chief Public Works Director Strategic Communications Officer Utilities Director	28	7,059	84,708	9,345	112,140	11,634	139,608
All Commissioned Police and Communications Officer and All FF/EMT through FF Captain positions listed in attached Step Plans							

Compensation Structure
Salary Grades-2021
Seasonal & Temporary Positions

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

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

Description	2017	2018	2019	2020	2021
ADMINISTRATION					
Administrative Assistant	1	—	—	—	—
HR/Admin Specialist	—	—	—	1	1
Animal Control Officer	2	2	2	3	3
Animal Shelter Attendant	1	1	1	1	1
Assistant City Administrator	1	1	1	1	1
Assistant Deputy City Clerk	1	—	—	—	—
Assistant to the City Administrator	1	1	1	1	1
City Administrator	1	1	1	1	1
Communication Manager	1	1	1	1	1
Marketing & Special Events Supervisor	1	1	1	1	1
Communication/Public Relations Specialist	—	—	—	—	—
Court Administrator	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Economic & Business Development Manager	1	1	1	—	—
Prosecutors Assistant	—	—	1	1	1
Municipal Court Technician	2	2	1	1	1
TOTAL ADMINISTRATION	15	13	13	14	14
HUMAN RESOURCES					
Human Resources Coordinator	—	—	—	—	0.5
Director of HR & Risk Management	1	1	1	1	1
Human Resources Manager	1	—	—	—	—
Payroll Specialist	—	—	—	0.5	1
Assistant Director of HR & Risk Mgmt	—	1	1	1	1
TOTAL HUMAN RESOURCES	2	2	2	2.5	3.5
FINANCE					
Accountant	1	—	2	2	2
Accounting Specialist	—	—	1	1	1
Operations Supervisor	—	—	1	1	1
Accounting Manager	1	2	2	2	2
Accounts Payable Specialist	1	1	—	—	—
Assistant Finance Director	1	1	1	1	1
Finance Analyst	1	1	1	1	1
Finance Director/Assistant City Administrator	1	1	1	1	1
Finance Specialist - Licensing	—	1	—	—	—
Finance Technician	3	2	2	3	3
Lead Finance Technician	—	1	1	—	—
Lead Meter Technician	1	—	—	—	—
Meter Service Technician	2	2	—	—	—
Office Supervisor	1	1	—	—	—
Payroll Specialist	1	1	1	1	1
TOTAL FINANCE	14	14	13	13	13
FIRE					
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Assistant Chief-Shift Commander	3	3	3	3	3
Division Chief-Fire Marshal	1	1	1	1	1
Division Chief-Training	1	1	1	1	1
Fire Captain	9	9	9	9	9

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

Description	2017	2018	2019	2020	2021
Fire Chief	1	1	1	1	1
Firefighter/EMT	9	10	10	8	8
Firefighter/Paramedic	24	29	29	31	31
TOTAL FIRE	48.5	54.5	54.5	54.5	54.5
INFORMATION SERVICES					
GIS Specialist I	1	1	—	—	—
GIS Specialist II	—	—	1	—	—
GIS Specialist III	1	1	1	—	—
GIS Manager	—	—	—	2	2
Information Technology Services Director	1	1	1	1	1
Information Security Officer	1	1	1	—	—
Information Systems Specialist I	2	2	2	2	2
Information Systems Specialist II	2	1	1	1	1
Information Systems Specialist III	—	1	1	—	—
Information Systems Analyst I	—	—	—	1	1
Information Systems Analyst II	—	—	—	1	1
Information Systems Analyst III	—	—	—	1	1
Payroll Specialist	—	—	—	0.5	0.5
Senior Information System Specialist	1	1	1	—	1
TOTAL INFORMATION SERVICES	9	9	9	9.5	10.5
POLICE					
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Communications Officer	9	9	9	7	9
Communications Supervisor	1	1	1	1	1
Police Captain	2	2	2	2	2
Police Chief	1	1	1	1	1
Police Corporal	4	4	4	4	4
Police Lieutenant	2	2	2	1	1
Police Officer	25	29	29	30	31
Police Sergeant	6	6	6	5	5
Records Technician	3	3	3	1	3
Support Services Supervisor	1	1	1	1	1
TOTAL POLICE	54.5	58.5	58.5	53.5	58.5
COMMUNITY SERVICES (AGING)					
Administrative Assistant	1	—	1	1	—
Bus Driver	1	1	1	1	1
Manager	1	—	—	—	1
Recreation Program Coordinator	1	3	2	2	2
Senior Center Technician	1	—	—	—	—
TOTAL COMMUNITY SERVICES (AGING)	5	4	4	4	4

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

Description	2017	2018	2019	2020	2021
PUBLIC WORKS					
Administrative Assistant	2	2	1	1	1
Capital Review Engineer	1	1	1	1	1
City Engineer/Assistant Public Works Director	1	1	1	1	1
Facilities Management Supervisor	1	1	1	1	1
Public Works Mechanic	1	1	1	1	1
Project Inspector	2	2	2	1	1
Public Works Crew Chief	3	2	2	2	2
Public Works Director	1	1	1	1	1
Public Works Maintenance Worker I	—	4	4	4	4
Public Works Maintenance Worker II	8	4	4	4	4
Public Works Superintendent	1	1	1	1	1
Senior Project Inspector	—	—	—	1	1
TOTAL PUBLIC WORKS	21	20	19	19	19
DEVELOPMENT SERVICES					
Administrative Assistant	1	1	1	1	1
Building Inspector	1	1	1	1	2
Chief Building Official	1	1	1	1	1
City Planner	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1
Community Development Manager	1	1	1	1	1
Assistant Director	1	1	—	—	—
Planning & Development Director	—	—	1	1	1
Senior Building Inspector	1	1	1	1	—
TOTAL DEVELOPMENT SERVICES	8	8	8	8	8
PARKS & RECREATION					
Assistant Parks Director	1	1	2	2	2
Athletic Fields Grounds Keeper	2	2	2	2	2
Building Maintenance Technician	1	1	1	1	1
Custodian	1	—	—	—	—
Events Coordinator	—	—	—	—	—
Special Projects Manager	—	—	1	1	1
Horticulturist	1	1	1	1	1
Lead Theater Technician	1	1	1	1	1
Theater Coordinator	—	—	1	1	—
Maintenance Supervisor	1	1	—	—	—
Marketing/Special Events Coordinator	1	1	1	1	1
Mechanic	1	1	1	1	1
Mechanical Systems Specialist	—	—	—	—	—
Office Supervisor	1	1	1	1	—
Office Assistant	1	—	—	—	—
Operations Coordinator	—	—	—	—	3
Facility Maintenance Supervisor	1	1	2	1	—
Parks Crew Chief	1	1	1	2	2

Parks Maintenance Worker I	1	1	3	3	3
Parks Maintenance Worker II	3	3	1	1	1
Parks Manager - Operations	1	1	1	1	1
Parks and Recreation Director	1	1	1	1	1
Parks Supervisor	2	2	2	—	—
Recreation Coordinator	2	2	3	3	5
Recreation Manager	—	—	—	4	4
Senior Recreation Coordinator	3	3	3	—	—
Customer Care Team Supervisor	1	1	1	—	—
TOTAL PARKS & RECREATION	28	26	30	28	30

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

Description	2017	2018	2019	2020	2021
UTILITIES					
Utilities Manager - Collections	1	1	1	1	—
Util Collection Worker I	3	5	5	5	4
Util Collection Worker II	1	1	1	2	2
Construction Manager - Sewer	1	1	1	1	1
Construction Manager - Water	1	1	1	1	1
Util Construction Worker I	1	1	1	1	1
Util Construction Worker II	1	2	2	1	1
Utilities Manager - Distribution	1	1	1	1	—
Util Distribution Worker I	5	5	5	4	4
Util Distribution Worker II	2	2	2	2	2
Util Water Service Specialist	—	1	1	—	—
Crew Chief Collections	—	—	—	1	1
Crew Chief Meter Services	—	—	—	1	1
Crew Chief Distribution	—	—	—	—	1
Util Meter Service Technician	—	2	2	2	1
Util UDF Service Technician	—	—	—	—	3
Utilities Manager - Production	1	1	1	1	1
Util Prod/Treatment Tech I	—	10	10	9	9
Production Technician	5	—	—	—	—
WWTP - IPP Coordinator	—	—	1	1	1
Util Treatment Manager	1	1	1	1	1
Treatment Technician	2	4	—	—	—
Utilities Worker - Prod/Treatment	—	2	1	1	1
Utilities Director	1	1	1	1	1
Utilities Asst. Director Production & Treatment	1	1	1	1	—
Utilities Asst. Director Operations & Construction	1	1	1	1	1
Administrative Assistant - Utilities	1	1	1	1	1
TOTAL UTILITIES	30	45	41	40	39
TOTALS CITY-WIDE	235	254	252	246	254

BUDGET GLOSSARY AND GENERAL INFORMATION

BUDGET GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CAFR - Comprehensive Annual Financial Report.

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

CAPITAL BUDGET - The appropriation of resources for capital assets.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DISBURSEMENT - The expenditures of money from an account.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GFOA - Government Finance Officers Association

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL INFORMATION

City Fund Structure

General Fund

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

Special Revenue Funds

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

Capital Projects Funds

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

Debt Service Funds

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

Enterprise Funds

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

Non-Expendable Trusts

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

Budget Process

Budget Adoption

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

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

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

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

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

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

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

Budget Basis

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

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

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

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

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

Budget Amendment Process

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

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

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

Date	Event
August 3, 2020	Finance submits 2020 and 2021 FTE Positions Sheets to Departments for: Validation of 2020 position status -- Validation & Forecast of 2021 Positions
August 10, 2020	Departments return 2020/2021 FTE Position Sheets to Finance for end of the year forecasting and 2021 budget costing
September 3, 2020	Finance submits 2021 Budget Package to the Management Team: 2021 Budget Non-Salary and Non-FTE Salary line items are ready for input in OpenGov. Department Program Narratives have been uploaded to OpenGov this year for updating - General Fund - Parks Fund - Water and Waste Water Funds - including Capital/Equipment funding not provided by special Sales Tax funds
August 10, 2020	Finance Updates 2021 Salary Budgets - Discusses assumptions with Management Team
September 10, 2020	Preliminary 2020 End of the Year Forecasts due to Finance Finance Updates 2020 Budget Forecast
September 14, 2020	2020 End of the Year Forecasts due to Finance 2021 Non-Salary/Non-FTE Salary Budgets due to Finance - General Fund and Park Operating
Week of August 31st, 2020	Administration, Finance, Public Works, Parks and Utilities Departments discuss 2021-2023 CIP Requirements
September 14, 2020	General Fund Consensus Revenue Discussion with Management Team Water, Sewer, Sanitation and Special Purpose Sales Tax Budgets Due to Finance
September 14, 2020 to September 28, 2020	Finance review of submitted information Revision/additional information requests to Departments
September 16, 2020	Discussion with the Budget Committee on 2020 Forecast and 2021 Budget - General Fund Revenues and Utilities
Week of September 21, 2020	Finance submits General Fund & Parks completed budget materials back to Departments: Multi-year fund balance recaps – all funds; Revenues - all funds (2020 forecast; 2021 initial budget; & future year projections as required); Expenditure Summaries - all funds (2020 forecast; 2021 budget; & future year projections as required)
Week of September 21, 2020	Management Team Budget Meeting – Location to be determined: First round fiscal findings - deficit or surplus discussion - Finance; Tentative 2021 Fee Discussion - non-utility & Roadway - applicable Departments; Budget balancing directions - City Administration; Discussion - Management Team; & 2021 Capital equipment funding recommendation discussion.
Week of September 21, 2020	Finance and Utilities Departments calculate 2021 User Rate Requirements
Month of October 2020	Finance Team coordinates with respective Departments and completes Miscellaneous Budgets Fairview Cemetery-KG,Mt. Memorial Cemetery-KG,Cemetery Maint.-KG, Frank Hughes-CM, Public Facilities-CM, Cable Reserve-CM,NID-AC, Police Training-KG,TIF Funds AC
Week of September 28th, 2020	Required Budget reductions due to Finance
September 30, 2020	Budget Committee Discussions on Proposed 2021 Utility Budgets and Rates - Update on 2021 budget development Department reductions communication via memo/email (input into budget spreadsheets); & Program Narratives, Unmet Funding Needs and updated select line items due

October 5, 2020	Continued Management Team Discussions on Proposed 2021 General Fund and Parks Fund Budgets (if required)
Week of October 5th, 2020	Citizen Sales Tax Oversight Committee (Capital Fund; Fire Fund; Parks Fund; & Transportation Sales Tax Fund); Park Board (review & approval of the 2021 Park Budget - expenditures & user fees); Eco/Devo Board - Road District on Road District Budget; Public Safety Sales Tax Committee (PSST)
October 7, 2020	Continued Budget Committee Discussions on Proposed 2021 Parks Dept Budgets - Update on 2021 budget development
October 14, 2020	Continued Budget Committee Discussions on Proposed 2021 Utility Budgets and Rates - Update on 2021 budget development
October 21, 2020	Staff presents recommended 2021 General Fund Budget to Budget Committee Staff presents recommended 2021 Sales Tax Budgets to Budget Committee
Week of November 2, 2020 (additional dates will be added as required)	Budget Committee finalizes 2021 General Fund Budget, Sales Tax Funds and is presented 2021 Parks Budget
November 2, 2020	Council Study Session on 2021 Water, Sewer, & Sanitation Budgets and 2021 User Rates
November 4, 2020	Budget Committee finalizes 2021 Water, Sewer, & Sanitation Budgets and User Rate recommendation (if required)
October 30, 2020	30 Day Public Hearing Notice of Waste Water User Rates Adjustment Published in Tribune
November 16, 2020	Council Study Session on 2021 General Fund and Parks Funds budget recommendation
November 9 - 20, 2020	Start preparing 2021 Budget Ordinance
November 18, 2020	Budget Committee raps up any last minute budget details and is presented the miscellaneous budgets and TIF budgets
November 30, 2020	Council Study Session on 2021 Capital Improvement Plan Recommendations - Special Purpose Sales Tax Funds and Staff Developed CIP; CSTOC End of year report for two year report
December 14, 2020	First Reading of 2020 Budget Adjustment Ordinance; First Reading of 2021 Budget Ordinance 2021 Waste Water User Rate Public Hearing on 1st reading First Reading of 2021 Water/Waste Water/Sanitation User Rate Adjustments
December 21, 2020	Second Reading of 2020 Budget Adjustment Ordinance; Second Reading of 2021 Budget Ordinance (Special Session) Second Reading of 2021 Water/Waste Water/Sanitation User Rate Adjustments

City of

Liberty
missouri

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