

Annual Budget Report 2023



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Principal Elected and Appointed Officials

As of January 1, 2023



Mayor and City Council as of January 1, 2023

Mayor



Lyndell Brenton
Term: 2021-2023

Councilman First Ward



Paul Jenness
Term: 2019-2023

Councilman First Ward



Harold A. Phillips
Term: 2021-2025

Councilman Second Ward



Greg Duncan
Term: 2019-2023

Councilwoman Second Ward



Kelley Wrenn Pozel
Term: 2021-2025

Councilman Third Ward



Jeff Watt
Term: 2021-2025

Councilman Third Ward



Kevin Graham
Term: 2019-2023

Councilman Fourth Ward



Michael Hagan
Term: 2019-2023

Councilman Fourth Ward

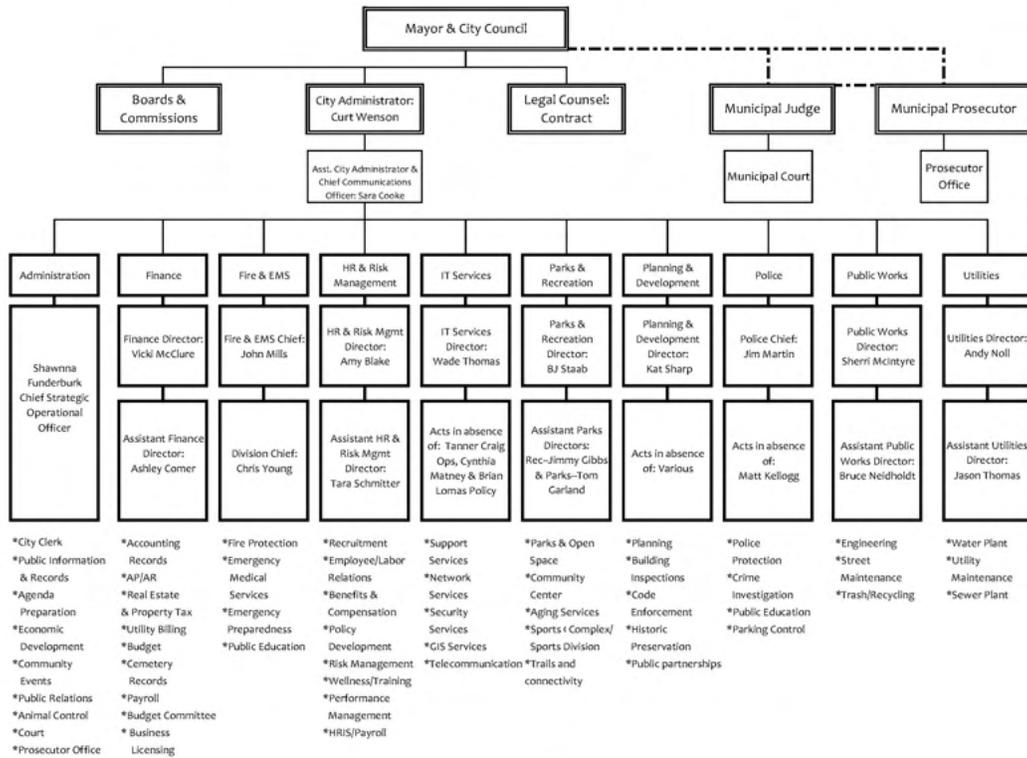


Gene Gentrup
Term: 2021-2025

Appointed Officials as of January 1, 2023

- Municipal Court Judge: **Thomas C. Capps**
- Municipal Prosecutor: **Thomas C. McGiffin**
- Assistant Municipal Prosecutor: **Mary M. Parrish**
- City Administrator: **Curt Wenson**
- Assistant City Administrator/Strategic Information Officer: **Sara Cooke**
- Chief Strategic Operations Officer: **Shawna Funderburk**
- Finance Director: **Vicki McClure**
- Deputy City Clerk: **Janet Pittman**
- Economic Development Director: **Brandon Smith**
- Fire Chief: **John Mills**
- Human Resources Director: **Amy Blake**
- Technology & Logistics Director: **Wade Thomas**
- Parks & Recreation Director: **BJ Staab**
- Police Chief: **Jim Martin**
- Public Works Director: **Sherri McIntyre**
- Utilities Director: **Andy Noll**
- Planning & Development Director: **Katherine Sharp**

City Wide Organization Chart



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



City Strategic Goals

2023 Budget

City Council Strategic Goals

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

- 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.

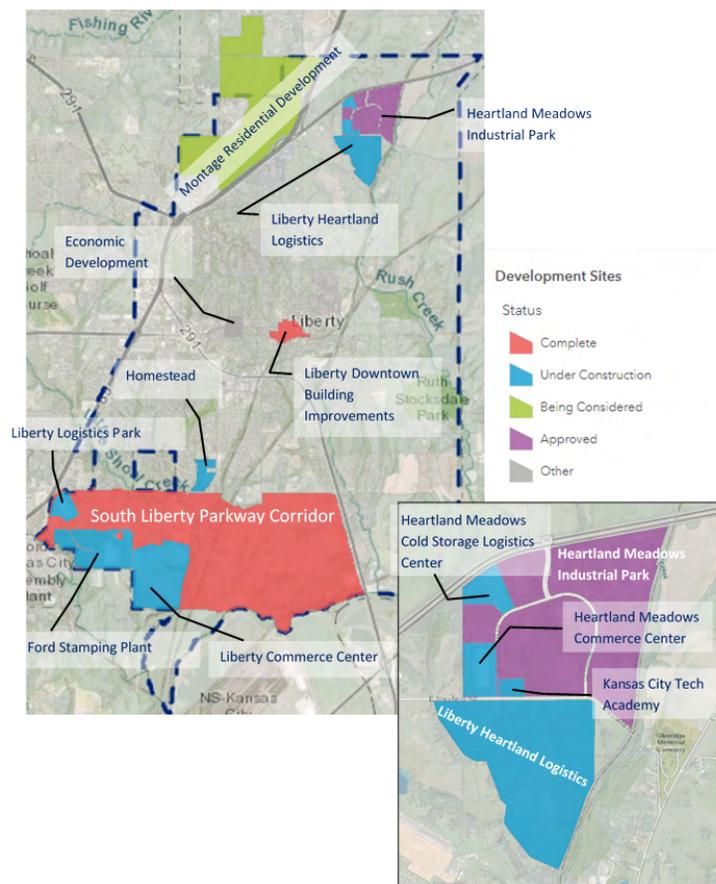
- Explore and expand social media communication opportunities and strategies.
- Find additional methods to disseminate information throughout the City of Liberty working with our community partners like William Jewell College, Liberty Hospital, and the Liberty School District.
- Enhance programming on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



Operating Indicators by Function/Program 2012 - 2021

City of Liberty, Missouri

Operating Indicators By Function/Program
Last Ten Fiscal Years
(Unaudited)

Function/Program	Calendar Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Police:										
Calls for service	30,210	31,540	29,594	26,815	31,324	26,556	26,703	24,509	22,558	29,970
Adult arrest	1,897	471	467	1,138	888	741	741	738	805	659
Speeding citations only	1,768	1,443	1,359	955	622	132	545	945	802	535
Traffic citations	5,012	4,923	5,907	4,672	2,823	3,634	3,013	3,832	3,125	3,552
Fire:										
Total fire runs	894	3,338	3,265	3,330	3,358	3,997	1,176	1,229	1,157	1,358
Total rescue runs	3,380	2,898	2,847	2,896	2,817	3,034	3,405	3,401	3,290	4,283
Property loss	670,100	250,500	699,200	4,152,500	887,000	663,400	1,004,200	6,963,001	1,265,650	1,470,005
Property saved	10,834,350	1,249,500	3,081,800	76,485,900	4,318,000	2,611,300	138,547,100	15,280,199	14,971,350	3,696,495
Building permits:										
Commercial:										
Total building permits	31	4	9	11	18	16	5	143	98	157
Total value all permits	21,981,026	7,931,171	20,418,975	17,180,155	46,411,213	60,126,964	14,094,881	18,920,264	38,133,287	76,932,347
Residential:										
Total building permits	12	39	30	24	42	55	47	186	213	257
Total value all permits	5,203,410	7,464,240	5,741,988	6,508,954	22,954,229	18,555,027	14,696,086	14,678,645	22,143,879	21,359,344
Parks and Recreation:										
Recreation program attendance	3,827	4,564	-	-	-	-	-	-	-	-
Sports	-	-	5,065	6,443	5,966	4,399	8,671	7,068	1,873	6,334
Community Programs	-	-	817	271	-	3,342	4,582	4,858	2,969	5,142
Camps	-	-	-	-	381	810	1,010	852	409	464
Aquatics program attendance	3,119	2,244	2,481	3,315	2,733	3,045	3,537	2,803	1,993	2,647
Fitness	-	-	3,371	3,591	-	38,471	50,662	51,354	25,677	27,763
Community Center Memberships	17,669	4,411	4,484	4,620	5,196	5,642	5,548	5,325	4,682	4,299
Rentals	1,360	1,434	-	-	-	-	-	-	-	-
Meeting Rooms **	-	-	-	-	-	-	-	-	-	-
# of Reservations **	-	-	8,193	3,530	4,856	-	-	-	-	-
# of Hours**	-	-	-	7,988	7,997	-	-	-	-	-
Theater	-	-	-	-	-	-	-	-	-	-
# of Reservations	-	-	-	265	293	265	288	290	201	282
# of Hours	-	-	2,133	2,099	2,540	2,250	2,649	2,504	1,219	1,741
Street trees maintained (1)	-	-	-	-	-	-	-	-	-	-
# of Trees**	700	700	680	1,810	280	1,022	-	-	-	-
# of Hours	-	-	-	-	-	-	3,000	3,000	3,000	3,000

Source: City Records

Note: ** Indicator Not Available

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

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

Demographic and Economic Statistics 2000 - 2021

Fiscal Year Ended December 31,	Population ⁴	Personal Income ¹	Per Capita Income ¹	Median Age ¹	School Enrollment ²	Unemployment Rate ³
2000	26,232	\$ 596,839,995	22,752	34.3	6,880	2.0%
2001	26,783	\$ 668,003,175	24,941	34.0	7,165	2.8%
2002	27,345	718,749,018	26,284	35.4	7,650	3.7%
2003	27,920	739,742,307	26,495	34.9	7,867	4.1%
2004	28,506	780,906,994	27,394	34.8	8,129	4.2%
2005	28,962	810,508,065	27,985	35.0	8,463	4.5%
2006	29,570	858,766,473	29,042	36.4	9,230	4.6%
2007	30,191	883,569,806	29,266	36.7	9,555	4.8%
2008	30,200	888,438,908	29,419	36.5	9,987	5.3%
2009	30,568	901,756,000	29,500	36.2	10,000	5.5%
2010	29,149	837,188,429	28,721	35.1	11,000	7.6%
2011	29,149	853,045,485	29,265	36.4	11,400	7.8%
2012	29,243	819,856,748	28,036	36.4	11,213	7.1%
2013	29,811	900,471,066	30,206	36.4	11,194	7.1%
2014	30,096	929,214,000	30,875	36.4	11,427	5.2%
2015	30,376	927,561,536	30,536	38.6	11,745	4.4%
2016	30,450	928,664,100	30,498	37.4	12,000	3.3%
2017	31,507	977,630,703	31,029	37.2	12,500	3.7%
2018	31,779	1,027,478,628	32,332	37.3	12,633	2.9%
2019	30,376	1,063,342,256	35,006	37.7	12,550	3.0%
2020	32,100	1,106,390,700	34,467	38.5	12,550	6.7%
2021	30,167	1,034,607,432	34,296	38.5	12,663	3.9%

Sources:

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

Change in Fund Balance 2017 - 2021

Changes In Fund Balances, Governmental Funds
Last Five Fiscal Years
(modified accrual basis of accounting)
(Unaudited)

	2017	2018	2019	2020	2021
Revenues:					
Taxes	\$ 28,793,056	\$ 34,606,131	\$ 36,263,568	\$ 38,554,268	\$ 44,628,315
Intergovernmental	914,775	991,773	907,637	4,004,050	1,301,878
Licenses and permits	503,727	472,588	484,067	507,180	1,036,152
Charges for services	4,516,670	4,297,447	4,518,066	3,686,938	5,558,814
Investment earnings	307,153	446,801	574,788	183,970	17,454
Lease	—	—	—	—	—
Miscellaneous	970,185	1,478,632	2,525,761	1,802,945	1,405,592
Total Revenues	36,005,566	42,293,372	45,273,887	48,739,351	53,948,205
Expenditures:					
General government	4,686,884	4,951,051	5,315,589	6,263,030	6,509,882
Community development and improvement	3,864,769	3,042,653	3,165,405	4,123,566	2,389,676
Public works	3,170,423	4,653,472	3,850,406	3,348,915	4,004,307
Culture and recreation	5,031,351	4,343,092	4,570,951	4,402,093	4,665,409
Cemetery maintenance	68,493	46,984	58,292	63,696	61,928
Public safety	10,618,366	11,486,316	12,145,510	12,689,321	13,682,337
Capital outlay	15,602,242	25,131,362	12,067,340	4,142,470	5,996,754
Debt service:					
Principal	4,855,799	5,859,076	5,749,726	6,236,944	14,760,798
Bond issuance costs	62,601	301,397	116,843	16,500	90,933
Interest	3,890,887	3,722,054	3,962,653	3,916,358	3,756,160
Payment to refunding bond escrow agent	—	—	—	—	—
Total Expenditures	51,831,715	63,537,457	60,982,715	45,202,893	55,921,304
Excess Of Revenues Under Expenditures	(15,826,149)	(21,244,085)	(5,708,828)	3,536,458	(1,972,999)
Other financing sources (uses):					
Transfers in	\$ 1,903,828	\$ 4,344,540	\$ 2,917,100	\$ 5,097,618	\$ 4,878,978
Transfers out	(1,903,828)	(3,844,540)	(2,917,100)	(5,097,618)	(4,934,267)
Issuance of long-term debt	3,830,000	11,525,000	4,845,000	955,000	—
Premium (discount) on debt issuance	—	478,326	163,143	—	—
Issuance of refunding debt	1,565,000	3,415,000	—	—	6,570,000
Payment to refunding bond escrow agent	(1,565,000)	(3,415,000)	—	—	(1,388,510)
Insurance Recoveries	585,113	268,478	68,972	—	—
Premium (discount) on bond issue	—	—	—	—	583,730
Capital Lease	—	—	—	—	678,000
Proceeds from sale of capital assets	441,449	—	—	27,850	5,600
Capital contributions	—	—	—	—	—
Total Other Financing Sources (Uses)	4,856,562	12,771,804	5,067,115	982,850	6,393,531
Net Changes In Fund Balance	(10,969,687)	(8,472,281)	(641,713)	4,519,308	4,420,532
Fund balances (deficits), beginning of year	47,903,117	36,933,530	28,461,249	27,819,536	32,338,844
Fund balances (deficits), end of year	\$ 36,933,530	\$ 28,461,249	\$ 27,819,536	\$ 32,338,844	\$ 36,759,376
Debt service as a percentage of noncapital expenditures	24.14%	24.95%	24.93%	24.73%	37.09%

Liberty Parks and Recreation 2022 Operating Numbers

Liberty Parks & Rec Community Connections LPR BY THE NUMBERS 2022

Average Annual Community Center Memberships* **5,142** memberships

*membership total does not include multiple individuals who are on a family membership

January through December 2022 **177,027 VISITS** Members, Day Pass Users, Silver Sneakers and Swipe Passes

2022 Theatre Statistics Liberty Performing Arts Theatre (LPAT)

- Total Number of Rehearsals: **192**
- Total Number of Attractions: **129**
- Total Hours Reserved: **2,286**
- Total Estimated Attendance: **65,676**

Liberty Access Bus
6,774 trips = 27,376 miles

MEALS ON WHEELS LIBERTY Served **22,335** meals

LIBERTY COMMUNITY CHRISTMAS TREE
890 Children, 350 Families, 130 Seniors

The **Liberty Silver Center** is a place where adults ages 60+ come to socialize, participate in activities, special events and enjoy a hot nutritious meal.
10,367 meals served
Lunch is served Monday—Friday at the Silver Center

Aquatics
lap and therapy pool, group and private lessons, swim team programs
185 members of the Liberty Storm Swim Team
1,470 Group swim lesson participants
1,655 Total Swim Program Participants

Sports
Youth: soccer, basketball, baseball, softball, t-ball, volleyball, flag football
5,125
Adult: basketball, softball and volleyball
2,839
7,964 Total Sports Program Participants

Community Programs
ActivStars Karate & Cheerleading, Dog Obedience, FastKick Martial Arts, Tippi Toes Dance, Day Trips and more
5,338 participants

Camps
Winter, Summer, Lego and Youth Tech
237 participants

2,000 HOURS Mowing April through October

517 acres

16 Miles of Trails
Multi use and primitive

2,750 HOURS Maintaining Trees

100 planter beds throughout Liberty

13 parks

Group Exercise Classes **3,796** Classes offered in 2022

- Water
- Cardio
- Strength & Endurance
- Mind & Body

34,351 Participants in 2022

About the City of Liberty

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

The History of Liberty.

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

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

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

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





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

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



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

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

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

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

America's cultural and natural heritage.

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

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

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

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



City of Liberty Location

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



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, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Liberty
Missouri**

For the Fiscal Year Beginning
January 01, 2022

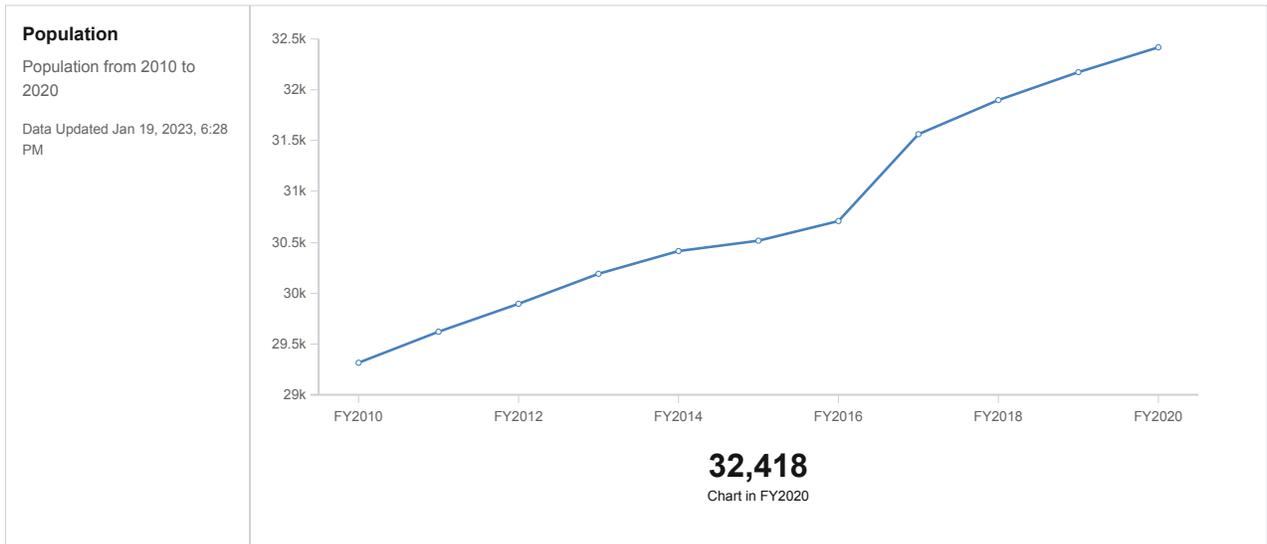
Christopher P. Morrill
Executive Director



Demographics and Statistics

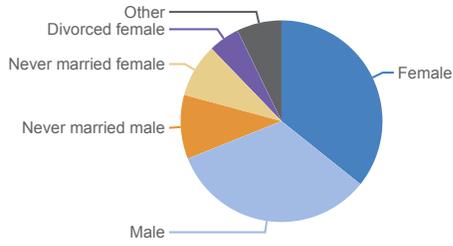
Population and labor force data for the City of Liberty, Missouri

City of Liberty Demographics



Marital Status

Marital Status as of 2023

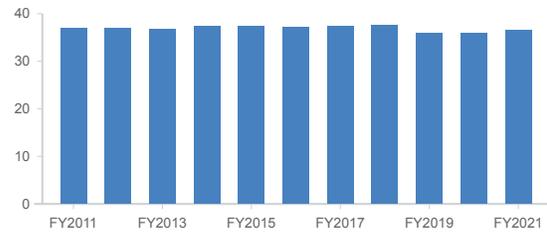


100%

Name from FY2023

Median Age

Median Age from 2011 to 2021



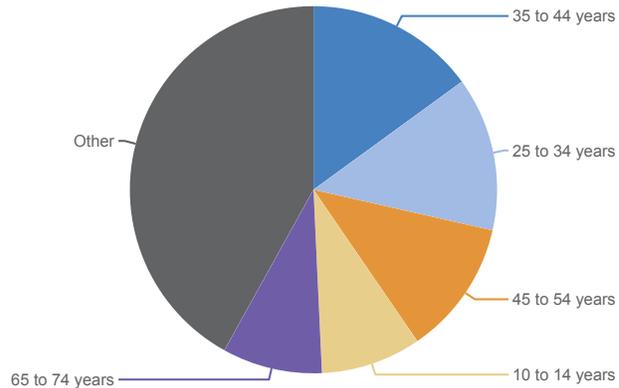
36.5

Chart in FY2021

Population by Age

Population by age group as of 2022.

Data Updated Jan 19, 2023, 6:28 PM

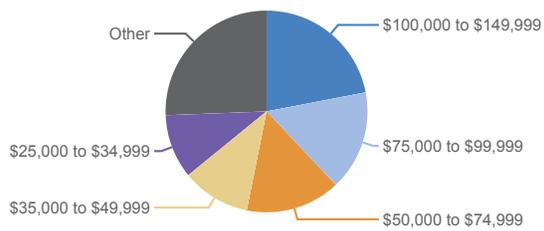


100%

Name from FY2022

Total Household Income

Population by household income as of 2022.

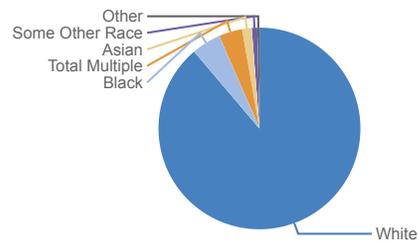


100%

Name from FY2022

Race

Population by race as of 2023.



100%

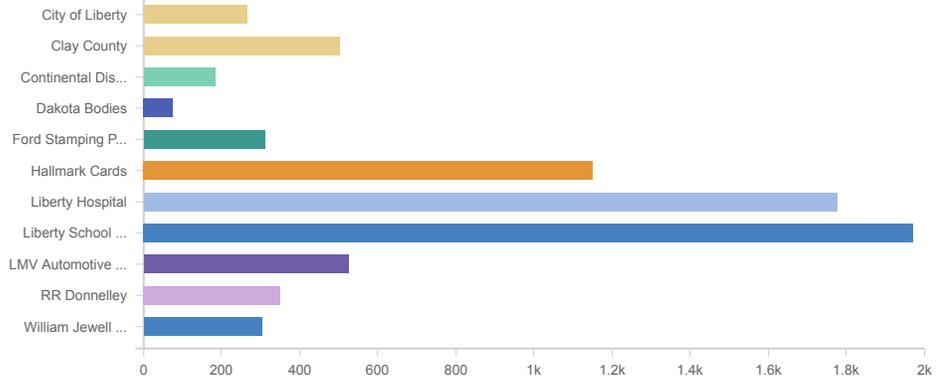
Name from FY2023

City of Liberty Statistics

Employers

Top employers in the City of Liberty

Data Updated Jan 19, 2023, 9:31 PM



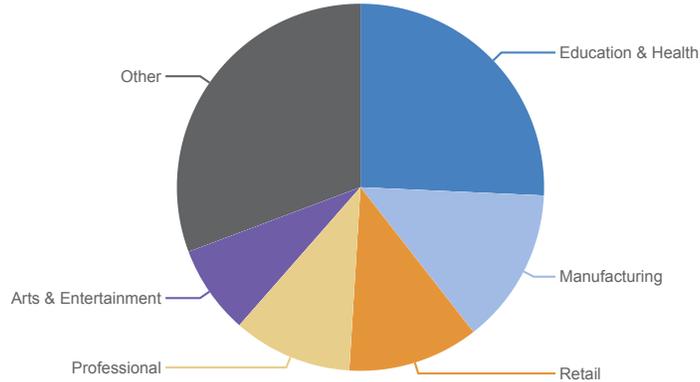
303

Type in William Jewell ...

Industry

Jobs by industry.

Data Updated Jan 19, 2023, 7:32 PM

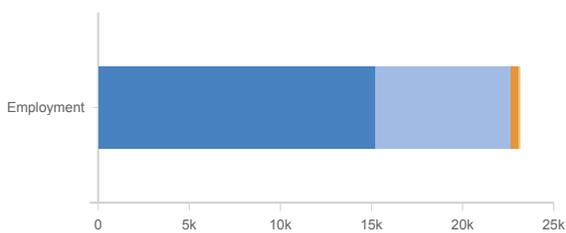


100%

Name from Agriculture - Wholesale

Employment

Employment and unemployment.

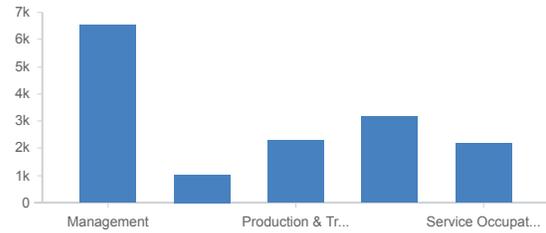


23,114

Name in Employment

Occupation

Top occupations.



2,180

Chart in Service Occupat...

Special Events and Culture

City of Liberty 2023 Budget Book



The City of Liberty hosts a variety of happenings throughout the year, such as a Local Farmer's Market in the spring through autumn seasons, festivals, seasonal shopping events, an annual 5K, and free movies during the summer. Additionally, the City of Liberty has many a beautiful landscape for its citizens and visitors to enjoy around the area, from scenic parks to rotating sculptures provided by artists throughout the country. Continue reading to see more detail on what the City of Liberty has to offer.



Liberty Fest

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



Liberty Fall Festival

During the last week of September, the City of Liberty has a carnival hosted by the Liberty Chamber of Commerce. In 2022, the Fall Fest included a street chalk art contest, over 200 booths for artists and vendors, two stages for live entertainment, carnival rides, and a parade.



Popcorn in the Park

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

Rotating Sculpture Program

With funding from a voter-approved Transient Guest Tax, the City of Liberty and the Liberty Arts Commission launched an annual Rotating Sculpture Program in 2017. Each year, the outdoor sculpture exhibition features new jury-selected, three-dimensional works of art displayed around the historic downtown area. With public input, the Liberty Arts Commission may purchase one or more of the pieces to be added to the City's permanent public art collection and to be moved to a permanent location elsewhere in the City. The remaining pieces are available for private purchase or commission.



The Feather

Artist: Kirk Seese
Hometown: Lutherville, MD
Material: Steel and Epoxy
Location: Corner of Franklin and Main Streets



Out of Africa

Artist: Dale Lewis
Hometown: Hastings, MN
Material: Recycled Silverware
Location: Corner of Franklin and Water Streets



Open Heart

Artist: Matthew Duffy
Hometown: Washington DC
Medium: Welded, Laser-Cut Aluminum Diamond Plate



The Other Extreme

Artist: Tim Adams
Hometown: Webster City, IA
Medium: Painted Black Steel



Blue Velociraptor

Artist: Vince Houston
Hometown: Fulton, MO
Material: Cold Rolled Steel
Location: West of City Hall

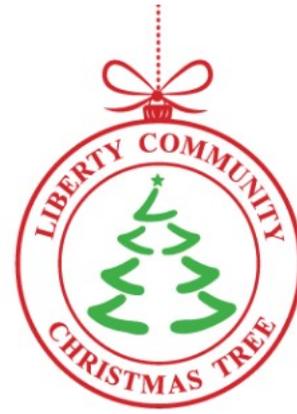


Campana Liberty

Artist: Joe Allred
Hometown: Hot Springs Village, AR
Material: Steel and Copper / Bronze Patina
Location: West of City Hall

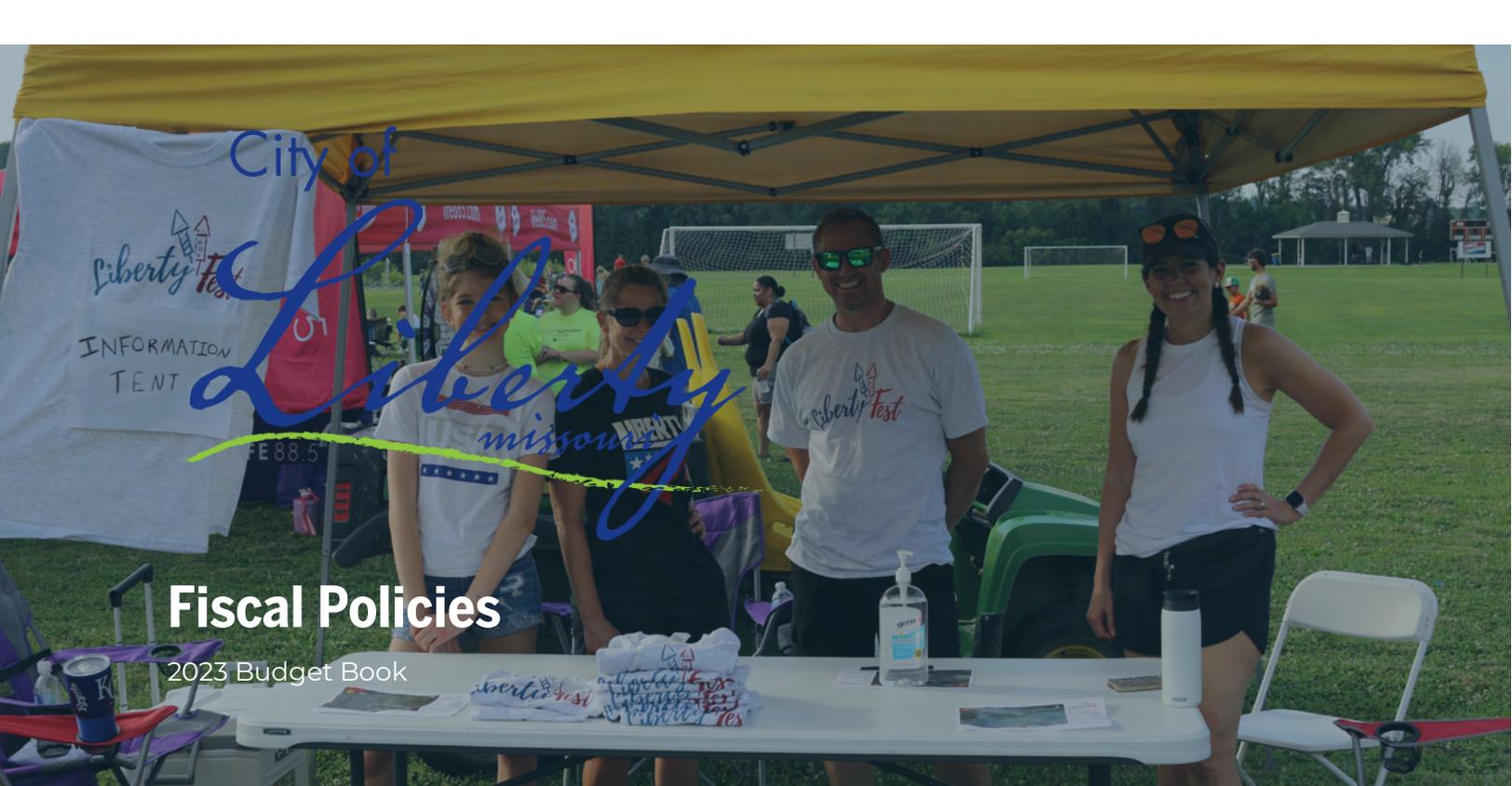
Liberty Community Christmas Tree

The Liberty Christmas Tree (LCCT) Program is designed to lend a hand to disadvantaged families and older adults who are facing a difficult holiday season. This program is made possible by the countless volunteers and donors who help the Liberty Community Christmas Tree Commission raise funds and organize donations.



In 2021, LCCT was able to:

- Raise \$63,000 through individual and business donations for gifts, perishable food items and other necessities.
- Increase the gift card amount per child to \$60.
- Provide food and/or gifts to 350 families with 880 children and 110 other adult households.



Fiscal Policies

2023 Budget Book

Fiscal Policies

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

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

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

Operating Policies

Operating expenditures will not exceed operating revenues

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

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

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

The City will maintain a competitive pay structure for all employees

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

Accounting Policies

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

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

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

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

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

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

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

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

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

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

Revenue Policies

The City of Liberty Shall Maintain A Diversified Revenue Base

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

One-Time Revenues Shall Only Be Used For One-Time Projects

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

All Revenue Forecasts Shall Be Conservative

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

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

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

User Fees Shall Be Reviewed Annually

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

Capital Improvement Policies

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

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

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

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

Debt Policy

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

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

Issuance of Refunding debt

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

Budget Message

City of Liberty - 2023



December 12, 2022

Honorable Mayor and Members of the City Council:

For your consideration is the proposed 2023 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 2023. 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 2023, 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 2023 budget adoption. Attachments providing budgetary details are also provided.

2023 Highlights

For 2023, City revenue budgets are expected to show a continued growth with core revenues equaling and/or exceeding prior year levels. The additional revenue that the City will generate in 2023 is primarily attributable to the projected increase in Sales/Use Tax from industrial construction the City has experienced over the last couple of years. Along with increased Sales and Use tax revenues, the City is also projecting new revenues from the Wayfair tax beginning in 2023, along with tiered chapter 100 tax abatement revenues from the industrial projects. Giving consideration to the impact on Liberty residents, care was taken to only address revenue adjustments when there were not any other options. For Budget Year 2023, Council did approve the property tax levy to be reset. By resetting the levy, this will generate an estimated \$1.20M in additional revenue that will be split between General Operations and Parks. By resetting the levy, there was a minimal increase on the City portion of their end of year real estate taxes. Our average homeowner is expected to see an increase of \$34.00 on their real estate tax bill. The 2022 Levy rate for the City of Liberty is calculated at 0.8905% per \$100 assessed value and even with the reset, Liberty's levy will be the second lowest in Clay County. Aside from planned 2023 levy reset and adjustments to water, wastewater and solid waste user fees, all other fees and charges assessed to Liberty residents will stay at 2022 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 source is a General Fund revenue item. Specific capital expenditures (new Animal Shelter, new Parks maintenance operation center and Neighborhood Park improvements) have been completed. These projects are resourced through the issuance of 2018 special obligation bonds. The debt service for these capital projects will be paid from Use Tax funds. Beyond providing debt service funding, the Use Tax represents a significant modernization of General Fund revenues. With the continual transition of retail sales from “brick and mortar” sales to online sales, the City is excited to have the Use Tax as a revenue for the future. Revenues generated from the Use Tax that are not required for debt service and capital expenditures will be used to support General Fund operations in 2023.

In 2022, the City has continued an increase in development within the supply chain, logistics, and manufacturing industry sectors. In 2022, 9 new commercial and industrial buildings totaling just shy of 3.0M square feet were constructed and opened. As of the date of this message, the City has an additional 10 commercial or industrial buildings, with 2.2 square feet currently under construction. The City has also seen an increase in residential development over the last year with the construction of approximately 200 new units, including 37 new single family homes. Newly approved projects such as Montage (a 1075 acre mixed use development) and Whitehorse (a 153 acre, 326 lot subdivision) will ensure community growth in the coming year.

For 2023, employee compensation adjustments are budgeted at an increase of 4% across the board for all personnel not covered by the Public Safety Sales Tax Fund. The 4% adjustment helps the City remain competitive in retaining the quality employees that provide the high level of services our citizens expect. It also helps to offset inflationary increases that have been experienced in 2022. 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. Also included in the 2023 budget is an enhancement for all Full Time City Employees to the Lagers Benefit. In 2013, the City made enhancements to Lagers by changing it from a LT6 program to a L6. At the time of this enhancement, it was mandatory that each employee contribute 4% of their salary to the program. In 2021, this rule was changed and updated that employees were no longer mandated to pay the 4% each pay period. Therefore, included within the 2023 Budget, the City has opted to cover the 4% for each employee, thus giving employees back an additional 4% in their bring home pay. In total for 2023, employees should expect to see roughly an 8% increase in their bring home pay.

Total Budget Summary

The following table presents the 2023 revenue, expenditures, and inter-fund transfers for the City's total proposed operating and capital budgets:

Fund	2023 Revenue	2023 Expenditures
General Fund	26,305,223	25,211,560
Transient Bed Tax Fund	566,800	843,847
Economic Development Sales Tax Fund	2,877,400	2,665,375
Public Safety Sales Tax Fund	5,336,270	8,366,997
Capital Sales Tax Fund	4,204,800	2,709,183
Transportation Sales Tax Fund	3,850,910	2,455,918
Park Sales Tax Fund	1,787,760	517,559
Park Sales Tax Bond Fund	-	-
Fire Sales Tax Fund	2,087,977	2,220,393
Cable System Fund	20	5,164
Park Operating Fund	4,622,106	6,391,391
Police Training Fund	6,352	10,500
Police Inmate Security Fund	3,532	5,500
Cemetery Maintenance Fund	49,150	81,325
Fairview Cemetery Trust Fund	7,400	-
Mt. Memorial Cemetery Trust Fund	140	-
Frank Hughes Memorial Trust	140	-
Loss Control Fund	-	-
TIF Bond Projects	737,446	539,674
TIF Pay Go Projects	904,273	904,273
Liberty Commons TIF	4,556,962	2,702,022
Water Fund	6,260,837	7,306,684
Water Capital Fund	1,641,000	3,500,000
Wastewater Fund	12,522,655	8,736,384
Wastewater Capital Fund	1,200	3,165,000
Solid Waste Fund	2,073,500	2,116,120
Total Before Transfers	80,403,853	80,454,869
<u>Interfund Transfers</u>		
General Fund	972,020	2,042,500
Transient Bed Tax Fund	-	2,000
Economic Development Sales Tax Fund	623,560	-
Public Safety Sales Tax Fund	1,631,000	-
Capital Sales Tax Fund	-	303,010
Transportation Fund	-	938,410
Park Sales Tax	-	1,414,804
Park Operating Fund	1,818,284	49,000
PFA Construction-Sports Complex	-	-
Frank Hughes Memorial Trust	-	140
Fire Sales Tax	-	315,000
Cemetery Maintenance Fund	22,140	-
Fairview Cemetery Fund	-	2,000
Mt. Memorial Fund	-	140
Water Fund	-	1,068,605
Water Capital Fund	1,068,605	-
Wastewater Fund	-	1,969,996
Wastewater Capital Fund	1,969,996	-
Total Transfers	8,105,605	8,105,605
Total Including Transfers	88,509,458	88,560,474

General Fund

The City continues to see growth in certain revenues (Sales Tax, Use Tax, and Development related fees), but also revenue degradation in others (Telecom Franchise Fees). The proposed 2023 Revenue Budget has been prepared with Administration and Budget Committee consensus. The City expenditures will see increases predominately due to employee compensation, Lagers Enhancements, market-driven health insurance, other employee benefit costs, and additional non-salary increases.

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

The 2023 General Fund Budget does represent a positive budget, with revenues of \$27,277,245 and expenditures of \$27,254,060.

The following provides budgetary detail and discussion on the 2023 General Fund.

Revenues Comparative Table

	<u>2021 Final</u>	<u>2022 Forecast</u>	<u>2023 Budget</u>	<u>Favorable/(Unfavorable) to Forecast</u>
PROPERTY	4,704,205	4,726,079	5,738,841	1,012,762
FRANCHISE FEES	3,150,263	3,345,000	3,235,000	(110,000)
SALES TAXES	6,761,705	6,858,776	7,396,129	537,353
USE TAXES	3,946,298	4,429,504	4,600,000	170,496
OTHER TAXES	1,345,055	1,357,500	1,465,147	107,647
LICENSES & PERMITS	1,036,152	687,895	684,215	(3,680)
OPERATING GRANTS	585,920	630,135	626,669	(3,466)
CHARGES FOR SERVICES	2,350,146	1,729,411	1,773,338	43,927
INTEREST	5,472	30,000	25,000	(5,000)
FINES & FORFEITURES	267,668	208,501	250,000	41,499
MISCELLANEOUS	1,219,816	495,786	510,886	15,100
TRANSFERS IN	972,020	972,100	972,020	(80)
TOTAL	\$ 26,344,720	\$ 25,470,687	\$ 27,277,245	\$ 1,806,558

Discussion

- All revenues are believed to be realistically budgeted.
- Total budgeted 2023 revenues show a favorable balance of \$1.8M when compared to the 2022 forecast. This is attributable to anticipated increases within Sales and Use Taxes for 2023, along with an increase in Property Tax Revenue. The increase in the Property tax levy is because of the reset of the levy that was approved by Council in September of 2022.
- Property taxes for 2023 are budgeted at a favorable level when compared to 2022 and are anticipated to show \$1,012,762 increase in revenue growth from a rise in assessed property values and new construction coming on line, in addition to the reset of the levy that was approved by Council in September of 2022.
- Sales Tax Revenue for 2023 is budgeted at \$7,396,129 and is \$537,353 favorable to the 2022 forecast.

- The 2023 budget reflects a mature sales tax base within the City of Liberty
- The 2023 Sales Tax Revenues are reflective of the additional revenues generated from the payoff and termination of our Series 2018 TIF, Liberty Triangle Pay-Go projects, and CCHC project that occurred in 2021.
- Franchise Fees Revenue for 2023 is set at \$3,235,000 and represents a slight decrease in budget when compared to 2022 forecast. Overall franchise fees have remained status quo, but the City continues to see declines within telecom, landline and cable franchise taxes. These decreases are slightly offset by increases in electric and gas, due to the new developments that have occurred in the last couple of years.
- Transfers In for 2023 remain the same as they have been for a number of years at \$972,020.
- Utility Overhead Fees for 2023 reflect a \$358,400 budget, this budget has remained a static amount since 2018, this amount reflects calculations of non-direct allocated expenditures paid in the General Fund for support of the Water and Sanitary Sewer Funds.

Expenditures Comparative Table

	2021 Final	2022 Forecast	2023 Budget
Salaries & Benefits	18,026,239	19,729,401	24,137,231
Non-Salary Expenses	6,248,509	11,744,184	8,814,465
Capital Expenditures	2,158,358	2,156,331	1,793,352
Less: PSST Salary & Benefits	(3,181,243)	(4,360,807)	(7,490,988)
Total All Costs	23,251,863	29,269,109	27,254,060
Total General Fund	\$ 23,251,863	\$ 29,269,109	\$ 27,254,060
Mayor & Council	208,465	221,422	237,772
Administration	1,558,195	1,889,151	2,104,098
Human Resources	415,250	570,991	575,987
Finance	988,343	895,795	1,147,593
Police	5,688,431	5,978,079	6,236,740
Fire	5,100,891	5,348,984	5,356,806
Aging Services	366,230	475,768	517,405
Public Works	2,657,258	2,970,782	3,431,606
Planning	845,173	984,643	1,253,031
Information Services	3,037,672	3,351,508	3,274,897
City-Wide	2,385,956	6,581,986	3,118,125
Total	\$ 23,251,864	\$ 29,269,109	\$ 27,254,060

Discussion

The proposed 2023 General Fund Budget is set at \$27,254,060. In 2022, staff began meeting with departments to get a good understanding of what each department realistically needed to operate at its fullest potential. From these meetings, staff from Administration and Finance worked together to compile a true capital list. When developing the 2023 budget, departments were to begin including some of these additional expenditures within this budget year. We felt very comfortable including these additional costs because of the increase in revenue that is anticipated within the 2023 budget.

The following prioritizations were made within the 2023 budget:

- As employees are our primary service providers and quality employees equate to quality services, the Management Team was determined to make all efforts to retain existing staff; providing an employee compensation increase in 2023 was a priority.
- Compensation budget elements
- Proposing a 4% salary adjustment
- Enhancements to current Lagers Program – changing from a mandatory contribution of 4% to 0% employee contribution in 2023
- Assuming a 10% mid-year cost increase for health insurance/other benefits
- The addition of 14 NEW positions
 - Two Public Works Employees
 - One Planner
 - One Inspector
 - One IT Position (hired in 2022)
 - One Cemetery Sexton (hired in 2022)
 - Four Police Officers
 - Four Fire Personnel
- Further additions were made within the Non-salary budgets
 - New vehicle purchase for Planning and Development

- New vehicle purchase for Animal Control
- Additional City Hall Atrium Costs
- Creation of Special Revenue Fund
- Increase in Transfers
 - Increase of transfer from GF to PSST
 - Addition of transfer from GF to Parks Maintenance

The Management Team, along with Budget Committee, believes these prioritized additions are manageable in 2023

Ongoing Sustainability discussions with Management, Budget Committee and Council will continue in 2023.

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

Fund Balance Comparative Table

General Fund Recap

	2022 Preliminary		
	2021 Final	Forecast	2023 Budget
Total Current Core Revenue	24,336,299	24,140,185	25,946,823
From Transfers In	1,330,420	1,330,500	1,330,420
Total Core Revenue with Transfers In	25,666,719	25,470,685	27,277,243
From One Time	678,000	-	-
Total Revenue	26,344,719	25,470,685	27,277,243
Salary and Non-Salary Expenditures	20,296,350	21,486,677	23,073,208
One time projects from 2021		1,639,286	345,000
Capital Expenditures	2,158,358	2,156,331	1,793,352
Transfer from GF to PSST		-	1,000,000
2021 ONE TIME USE TAX - Transferred from GF to Special Revenue Fund	-	960,000	-
Additional cost for the City Hall Atrium	-	1,400,000	-
\$3,000 per employee LUMP SUM payment in October 2022	-	884,565	-
Prior Year Encumbrances			
Parks Transfer for Non-Fee Amenities (Trails/Parks)			300,000
Total Expenditures	22,454,708	28,526,859	26,511,560
GF Transfer to PSST	702,905	583,000	631,000
Transfers Out - Parks Wellness	1,500	1,500	1,500
Transfers Out	92,750	67,750	20,000
Transfer Out to Parks - Comm Ctr Passes		90,000	90,000
Transfer Out to Park Maintenance - Non-Fee Producing Amenities (Trails/Parks)			-
Total Expenditure and Transfers	23,251,863	29,269,109	27,254,060
Total Revenue Less Total Expenditures and Transfers	3,092,856	(3,798,424)	23,183
Total Ending Fund Balance	9,735,204	5,693,780	5,716,963
Fund Balance Percentage	40.00%	23.59%	22.03%

Discussion

The ending fund balance represents a fiscal safeguard in the event of unforeseen expenditures or the permanent loss of revenues. It is a bridge that allows for either the continuation of current services (unforeseen expenditures) or transition to new revenue realities (permanent loss of revenues). To this end, the City Council has approved a fund balance range of 18% to 22% of revenues. The 2023 budget is within that range at 22.03%.

Parks Operating Fund

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

Parks Fund Balance Recap

	2021 Final	2022 Forecast	2023 Budget
Beginning Fund Balance	1,892	525,426	536,305
Revenues			
Property Tax	828,565	827,662	1,014,752
Grants	73,611	75,708	75,000
Sports Complex / Sports Programs	1,144,511	1,383,262	1,485,000
Community Center	1,580,106	1,768,269	1,847,855
Charges for Services	38,821	45,126	46,000
Contributions	-	72,500	145,000
Lease Proceeds	-	-	-
Bond Proceeds	-	-	-
Miscellaneous/Other	16,448	18,983	6,000
Miscellaneous/Other - Solar Rebate	-	-	-
Interest	52	1,800	2,500
Transfer from the Cemetery Maintenance Fund	47,750	47,750	-
Transfer in From General Fund	525,000	91,500	391,500
Park Sales Tax Transfer	908,766	1,145,523	1,414,804
Transfer in from the Trans Sales Tax Fund	11,490	11,840	11,840
Frank Hughes Library Interest	(39)	120	140
Total Revenues	5,175,081	5,490,043	6,440,391
Total Resources	5,176,973	6,015,469	6,976,696
Expenditures			
Administration	-	-	-
Employee Compensation	316,790	376,985	422,481
Non-Salary	74,386	185,859	238,030
Transfers	49,000	49,000	49,000
Park Foundation	-	-	-
Non-Salary	-	-	-
Frank Hughes Library	-	-	-
Non-Salary	1,146	2,134	2,147
Park Maintenance	-	-	-
Employee Compensation	565,818	701,015	862,202
Non-Salary	141,064	138,225	438,242
Sports Programs	-	-	-
Employee Compensation	532,073	675,053	908,485
Non-Salary	967,280	1,032,907	1,052,248
Bond Expenses	-	-	-
Transfers Out to Park Operations	-	-	-
PFA Transfers	-	-	-
Community Center	-	-	-
Employee Compensation	1,334,839	1,465,656	1,653,139
Non-Salary	669,151	852,330	814,417
Transfers Out to Park Operations	-	-	-
Total Expenditures	4,651,547	5,479,164	6,440,391
Revenue Over/(Under) Expenditures	523,534	10,879	-
Ending Fund Balance	525,426	536,305	536,305
Less: Reserved Rebate Funds	-	-	-
Unreserved Ending Fund Balance	525,426	536,305	536,305
Fund Balance Percent - % Revenue	10.15%	9.77%	8.33%

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 2023 operating budget will truly be a working budget. Because the Park Department budget is heavily reliant on user fees, the expenses fluctuate as program participation revenue goes up or down.

Parks Accounting

In 2013 the Parks Budget was restructured to better allocate program expenditures and provide a truer representation of program bottom-lines, assist management with a more accurate budget for management purposes, and allow for a redirection of the Park Sales Tax subsidy. To accomplish this effort, Parks management was required to review salary and non-salary expenditures and determine which program segments these costs were actually benefiting. Prior to this review, certain salary and non-salary expenditures were budgeted in the Administration's segment only. Additionally, certain Open Space Management program expenditures were fully captured within that budget location, when in fact the services were provided for the Sports and Community Center programs. The review process led to the reallocation of both salary and non-salary administrative costs to the other programs' budgets.

Park Department Priorities

The following summary provides the 2023 mission and goals for the Parks Department:

Mission/Vision

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

Parks Values – LPR CARES

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

Goals/Objectives

- Finalize Liberty Parks & Recreation Master Plan
- Begin implementation of the Master Plan with strategic goals

Financial

The 2023 Parks Fund is balanced. Park revenues are budgeted at \$6,440,391 and expenditures are budgeted at \$6,440,391. The 2023 budget continues the recognition of services performed by Parks for the benefit of City cemeteries. With the creation of the Cemetary Sexton position in the General Fund, the Parks Department will no longer receive the transfer from the General Fund in the amount of \$47,750; these dollars will now support salary and benefits for this newly created position.

The fund balance requirement for the Parks Department speaks to a percentage range of 10% to 14%, with a goal of 12%. The Parks Department continues to work through the challenges that occurred due to COVID-19. The Parks Departments ending fund balance for 2023 is projected to be 8.33%.

Capital purchases and projects budgeted within the 2023 Operations Budget

Community Center

- Sauna structure updates
- Installation of a new swim lift for the hot tub
- Security camera upgrades
- Outdoor pool patio replacements

- New tables for meeting rooms
- Fitness equipment replacements

Sports Complex/Programs

- Concessions/Restroom restoration
- Baseball/Softball walkway restoration
- Batting Cages

Capital Purchases

- Two John Deere zero turn mowers
- Batwing mower
- John Deere Gator
- New Holland tractor
- Pickleball Courts

Public Safety Sales Tax Fund

Voters approved a ½-cent Public Safety Sales Tax in April of 2017. The intent of this tax was to help fund 3 additional Firefighters/EMTS and 4 additional Police Officers and to help mitigate compression challenges and help with retaining and retention of public safety personnel. The first, five year salary structure was implemented in 2017 and the contract was successfully completed in 2022. In fall of 2021, the Fire union opened discussions to negotiate a new three year contract. At the time of the approval of this contract, the City of Liberty was able to provide market competitive salary adjustments. In late summer of 2022, the Police Union opened negotiations, effective January 2023 that three year contract will become effective. It is our goal to maintain the same expectation for Police as we had for Fire, by providing market competitive salary adjustments. For the Fire Department, implementation of a three-year step plan began in January of 2022. Under this new contract, it will provide a 2% market adjustment and a 3% step adjustment each year through 2024. For the Police Department, implementation of a three-year step plan will begin in January 2023. Under this new contract, it will provide Police personnel a 2% market increase and a 4% step adjustment for Police Officers and a 2% market adjustment and a 3% step adjustment for Corporals and Sergeants through 2025. The General Fund will maintain 2016 salary funding levels for both Fire and Police and all step plan and benefit cost increases will be a cost to the Public Safety Sales Tax. New positions for Fire and Police in 2023 will be charged directly to Public Safety Sales Tax.

A committee that consists of four Citizens, four Union Representatives, one Council Member, and both Chiefs was developed. They will meet once a year to ensure the funds that pertain to the Public Safety Sales Tax are being spent as the voters intended them to be used.

While commitments of the PSST have been maintained, funding levels have not kept up with the competitive market that we continue to experience in the Public Safety industry. To help mitigate any revenue shortfalls, the General Fund will continue to transfer additional dollars into the Public Safety Sales Tax Fund in 2023. The total transfer from General Fund to Public Safety Sales Tax Fund for 2023 is \$1.6M, this will be an ongoing transfer through the end of the current contracts.

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

Public Safety Sales Tax Fund Comparative Table

Public Safety Sales Tax

Item	2021 Final	2022 Forecast	2023 Budget
Beginning Fund Balance	4,036,609	4,734,816	5,498,356
<u>Revenues</u>			
PSST Sales Tax	3,451,472	3,557,090	3,834,270
Interest	3,742	340	2,000
ARPA Funds	-	1,500,000	1,500,000
Resetting the LEVY	-	-	1,000,000
GF Fund Balance Transfer	125,000	583,000	125,000
2007 TIF Incremental Revenues	577,905	-	506,000
Total Revenues	4,158,120	5,640,430	6,967,270
<u>Expenditures</u>			
<u>Police</u>			
Total Police Expenditures	98,434	284,364	504,802
<u>Fire</u>			
Total Fire Expenditures	180,236	231,718	373,682
Total All Expenditures	278,670	516,082	878,484
<u>PSST Base Position Salary Costs</u>			
Total PSST Base Position Salary Costs	3,181,243	4,360,807	7,488,513
Total Expenditures and Transfers	3,459,913	4,876,889	8,366,997
Total Revenue Favorable/(unfavorable) to Expenditures	698,207	763,541	(1,399,727)
Total Ending Fund Balance	4,734,816	5,498,356	4,098,629

Discussion

Committee Coordination

The 2023 PSST Budget was reviewed by the PSST Oversight Committee on December 15, 2022. 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. These funds combine their respective resources to accomplish a unified source of street and road infrastructure funding. Those items funded from the Economic Development Sales Tax Fund must be associated with economic development opportunities. In addition to the sales tax revenues, the CIP utilizes County Road Levy/Road District Funds and grants as additional primary revenue sources.

The City has constructed the CIP to encompass a five-year period. It attempts to reconcile the voter communications made at the time of the November 2008 election, which authorized the extension of the sales tax funding sources, to current economic realities, infrastructure requirements, and grant opportunities. Further, the CIP blends a mix of pay-as-you-go projects with long-term bonding. While establishing a five-year spending plan, it also provides for the 2023 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 \$39.81 million and are:

2023 – 2028 CIP Expenditures

- \$15.40M – Street Restoration/General Transportation Improvements/Street Maintenance Supplies
- \$2.30M – Public Works Equipment – Building Maintenance/Misc. Expenses
- \$2.55M – Signal Light Maintenance/Upgrades
- \$0.25M – Bridge Design
- \$2.88M – Storm Water Improvements
- \$1.80M – Sidewalk Program
- \$1.64M – Capital Engineer/Street Maintenance Workers
- \$0.40M – Transportation Enhancement Projects/City Landscaping Funds
- \$0.28M – KCATA (\$48K annual commitment)
- \$3.64M – Transfers Out to General Fund
- Provides for support of Public Works expenses incurred in the General Fund
- \$0.07M – Transfers Out to Parks – For City Landscaping Funds
- \$8.60 M – Debt Service/Loan Costs

Transportation Sales Tax Comparative Table

	2021 Final	2022 Forecast	2023 Budget
Beginning Fund Balance	1,910,314	1,910,314	2,000,914
<u>Revenues</u>			
Transportation Sales Tax	3,621,030	3,557,090	3,834,270
Sales Tax Transfer	(355,334)	(245,150)	(260,360)
Interest	6,286	1,620	2,000
Miscellaneous Income	27,654	133,517	275,000
Bond proceeds	2,794,730	-	-
Bond Premium	255,951	-	-
	-	-	-
Total Revenues	6,350,317	3,447,077	3,850,910
Total Resources	8,260,631	5,357,390	5,851,824
<u>Expenditures</u>			
Pay-As-You Go			
Salary and Benefits	96,808	131,652	167,502
Total Capital Outlay	1,046,730	1,922,816	1,933,220
Transfers Out			
Total Transfers	4,322,778	1,302,008	1,292,320
Total Expenditures and Transfers	5,466,315	3,356,476	3,393,042
Total Revenue Favorable/(unfavorable) to Expenditures	884,002	90,600	457,868
Total Ending Fund Balance	2,794,315	2,000,914	2,458,782

Transportation Sales Tax Fund

The Transportation Sales Tax Fund is one of the funds comprising the CIP. This budget segment is funded primarily by a Transportation Sales Tax. In addition to these revenue sources, federal grants will/may be utilized.

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

The following provides budgetary detail and discussion on the 2023 Transportation Sales Tax Fund.

Discussion

Committee Coordination

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

2023 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 2023, sales tax total revenues are budgeted at \$3,850,910. Miscellaneous revenue is budgeted at \$275,000 for a reimbursement of federal funds for the signals at Withers and Holt. Initially these funds were to be received in 2022, however, they will be received in 2023.

Total expenditures and transfers out are proposed to be \$3,393,042. Proposed expenditures are favorable when compared to budgeted revenues by \$457,868. The Transportation Sales Tax fund is projected to generate an ending fund balance of \$2,458,782 for 2023. This fund balance must be carried over into 2023 and be utilized for future debt service payments and possible KCATA cost increases.

Capital Fund

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

The following provides budgetary detail and discussion on the 2023 Capital Sales Tax Fund.

Capital Fund Comparative Table

	2021 Final	2022 Forecast	2023 Budget
Pay-As-You-Go/Debt Service Sub Fund			
Beginning Fund Balance	1,901,953	2,224,077	2,753,478
Revenues			
Capital Improvement Sales Tax	3,621,052	3,557,090	3,834,270
TIF Sales Tax Transfers	(349,336)	(245,150)	(260,360)
Federal Grant - MDNR Storm Water	151,825	-	-
Clay Co Road Fund - Current Formula - City Direct	255,935	181,404	238,523
Clay County - Sales Tax Distribution - City Direct	358,240	60,750	384,867
Road District - Current Formula	-	296,920	-
Interest	5,338	7,500	7,500
Miscellaneous Income	2,016	1,394	-
Transfer in	140,890	-	-
Bond Proceeds - 2021 GOB Refunding Bonds	3,775,270	-	-
Bond Premium - 2021 GOB Refunding Bonds	327,779	-	-
Total Revenues	8,289,009	3,859,908	4,204,800
Expenditures			
Pay-As-You-Go			
Salary and Benefits			
Total Salary and Benefits	92,951	75,241	85,911
Radio Maintenance	9,583	9,583	9,000
Bond Cost of Issuance	48,180	575	-
Public Works Salaries and Benefits	-	-	-
Public Works Capital Equipment	69,234	395,122	328,626
Computer Software	-	20,000	15,000
Public Works - Equipment Rental	-	8,000	15,000
Liability Insurance	4,185	1,324	1,440
Street Restoration - Base	1,852,264	950,000	1,200,000
Maintenance Projects- (Signal Light Maintenance)	36,025	84,175	70,000
Asphalt - Street Repairs	94,747	90,000	90,000
Gravel - Street Repairs	11,257	14,000	14,000
Street Signs	40,605	35,000	35,000
Storm water Maintenance	36,882	30,000	30,000
NPDES Expense	12,858	15,000	15,000
Capital Stormwater Improvement Program	71,546	591,807	338,000
Storm Water Improvements	511,494	-	-
Public Works Capital Equipment - Lease Principal - Radios	7,259	7,479	7,699
Public Works Capital Equipment - Lease Interest - Radios	674	456	230
Debt Service Fees	386	439	440
Transfer in to the General Fund	303,010	303,010	303,010
Total Pay-As-You-Go	3,203,141	2,631,211	2,558,356
Transfer to Debt Service Reserve	4,763,744	699,296	453,837
Total Expenditures and Transfers	7,966,885	3,330,507	3,012,193
Revenue Favorable(Unfavorable) To Expense and Transfers	322,124	529,402	1,192,607
Ending Fund Balance	2,224,077	2,753,478	3,946,086

Discussion

Committee Coordination

The 2023 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.

2023 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 2023 resources for the Capital Sales Tax from all sources are budgeted at \$4,204,800. Capital Sales Tax revenues account for \$3,573,910 of the total. Combined County Road Levy and Road District revenues are estimated to be \$623,390.

Total proposed expenditures and transfers from all sources for 2023 are expected to be \$3,012,193. Of that amount, Pay-As-You Go expenditures, inclusive of street maintenance expenditures, amount to \$2,558,356. Debt Service amounts are budgeted at \$453,837.

Income favorable to expenditures will show a combined surplus of \$1,192,607. End of the year fund balance is projected to be \$3,946,086. 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 2023 Fire Sales Tax Fund.

Fire Sales Tax Fund Comparative Table

	2021 Final	2022 Forecast	2023 Budget
Beginning Fund Balance	1,562,854	2,195,754	2,350,847
Revenues			
Fire Sales Tax	1,810,525	1,778,550	1,917,140
Sales Tax Transfers	(174,668)	(122,570)	(130,180)
Liberty Commons	-	-	-
Interest	4,370	1,241	1,200
Sale of Public Property	-	-	-
GEMT	383,086	208,124	250,000
Miscellaneous Revenue (Hosp. Contract)	49,817	49,817	49,817
Lease Proceeds	-	-	-
Total Revenues	2,073,130	1,915,162	2,087,977
Expenditures			
Salary and Benefits			
Total Salaries & Benefits	30,011	153,835	164,718
Non-Salary			
Financial Fees (GEMT)	57,463	80,149	80,149
Liability	-	857	1,800
Building Maintenance	-	6,000	6,000
Minor Equipment	16,930	65,006	115,000
Construction Lease Principal 2014	71,000	73,000	74,000
Lease Principal 2014 Pumpers	227,000	231,000	236,000
Construction Lease Interest 2014	4,382	2,954	1,487
Lease Interest 2014 Pumpers	13,949	9,386	4,744
Debt Service Fees	-	259	-
Vehicles - Other	30,209	70,043	85,000
Capital Equipment	34,824	120,000	450,000
COMPUTER EQUIPMENT	24,523	14,195	6,000
Construction	-	5,000	750,000
Transfer to Debt Service	614,938	613,385	245,495
General Fund Transfer	315,000	315,000	315,000
Total Expenditures	1,440,230	1,760,070	2,535,393
Total Revenue Over(Under) Expenditures	632,900	155,092	(447,416)
Projected Ending Available Fund Balance	621,043	801,995	1,208,601
Transfer In Debt Service	614,938	613,385	245,495
Debt Service Expense			
SO Bond Principal 2012 Ladder Truck(Aerial)	125,162	128,081	-
SO Bond Interest 2012 Ladder Truck(Aerial)	5,906	2,987	-
Construction Bond Principal - 2017	245,848	251,756	215,000
Construction Bond Interest -2017	43,865	37,259	30,495
2017 Ambulance Debt Service - Principal	184,152	188,244	-
2017 Ambulance Debt Service - Interest	10,006	5,058	-
SO Bond Service Fee - Ladder Truck	-	-	-
SO Bond Principal 2012 Tanker Truck	-	-	-
SO Bond Interest 2012 Tanker Truck	-	-	-
Total SO Debt	614,938	613,385	245,495

Discussion

Committee Coordination

The 2023 Fire Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent.

2023 – 2028 CIP Expenditures

- \$10.4M – Total Expenses
- \$0.28M – Future Aerial Truck Purchase
- \$0.32M – 2014 Fire Station construction projects/2014 Pumper Purchase debt service – 2023 Payoff
- \$1.20M – 2017 Fire Station construction projects and ambulance debt service – 2027 Payoff
- \$0.97M – Future Ambulance debt service
- \$1.60M – Future Pumper and Ladder Truck debt service
- \$1.00M – Salary and Benefits (2019 New Position from GEMT funds)
- \$0.48M – GEMT payment
- \$1.90M – Equipment and vehicles – Pay-as-You-Go
- \$1.25M – Building construction and maintenance
- \$1.36M – Transfer to the General Fund – Continuation of salary support

Financial

The 2023 budget represents the continuation of the process where the majority of sales tax revenues are retained in the Fire Sales Tax Fund. For 2023, budgeted expenditures and transfers totaled \$2,535,393. They are comprised of \$164,718 in Salary and Benefits for the EMS Chief position; \$561,726 in debt service payments, a \$315,000 transfer into the General Fund to support fire staffing, and \$1,493,949 for the acquisition of other capital equipment, building maintenance and fees for the GEMT program.

The 2023 Fire Sales Tax revenue budget is budgeted at \$2,087,977 and is comprised of \$1,786,960 in sales tax revenues and \$299,817 from Liberty Hospital Contract and GEMT (Ground Emergency Medical Transport) Program. The Ground Emergency Medical Program is a voluntary program that allows for the reimbursement of uncompensated costs to eligible GEMT providers who provide qualifying emergency ambulance services to Department of Social Services, MO HealthNet participants. The City of Liberty has participated in the GEMT program for five years. The revenue received from the GEMT program funds the EMS Chief's Salary and Benefits. Comparing revenues to expenditures, you will find an unfavorable deficit balance of (\$447,416). The 2023 anticipated fund balance is \$1,208,601. That amount will be carried over for future year usage.

Park Sales Tax Fund

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

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

The following provides budgetary detail and discussion on the 2023 Parks Sales Tax Fund Pay-As-You Go sub-fund.

Economic Development Sales Tax Fund

Discussion

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

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

Committee Coordination

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

Economic Development Fund Comparative Table

	2021 Final	2022 Forecast	2023 Budget
Pay-As-You-Go Funding			
Beginning Fund Balance	3,174,117	3,868,618	4,468,262
REVENUES			
Sales Taxes	2,575,698	2,667,820	2,875,700
Interest Earnings Other	19,613	1,700	1,700
Transfer In From The Transportation Sales Tax Fund - Kansas	199,820	193,560	193,560
Transfer In From The Transportation Sales Tax Fund - SLP	430,000	430,000	430,000
Total Revenues	3,225,131	3,293,080	3,500,960
EXPENDITURES			
LEDC			
LEDC (Partnership-Community Growth)	60,000	75,000	75,000
Health Savings Account	1,524	1,392	1,200
Social Security	-	46	92
Health Insurance	7,020	7,152	8,844
Life Insurance	34	-	-
Dental Insurance	540	396	454
Vision Insurance	84	77	88
Other Eco/Devo Fees	35	9	-
Liberty Economic Development Corporation	69,237	84,072	85,678
Eco/Devo Administrative Expenses			
Total Salary and Benefits	118,877	151,623	168,974
Other Eco/Devo Fees	41,785	70,000	100,000
Total Managers Office	160,662	221,623	268,974
Other Eco/Dev Costs			
Comp Plan	2,500	100,000	-
Project - KC Tech Academy	142	-	-
Liability Insurance	2,064	1,751	1,800
Debt Service Fees	636	-	-
Other Eco/Dev Expenses	5,342	101,751	1,800
Total Economic Development Support Expenditures	235,241	407,446	356,452
Transfer Out to GO Debt Service	877,088	873,950	878,213
Transfer Out to SO Debt Service	1,418,301	1,412,041	1,430,709
Total Transfer Out to Debt Service	2,295,389	2,285,991	2,308,922
Total Expenses and Transfers	2,530,629	2,693,437	2,665,374
Revenues Favorable/(Unfavorable) to Expenditures	694,501	599,643	835,586
Ending Fund Balance	3,868,618	4,468,262	5,303,848

Financial

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

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

Sales Tax revenues are anticipated to be \$2,918,836 in 2023. The sales tax revenues will be used to pay bond debt and City economic development expenses. Supplementing sales tax revenues will be a \$623,560 annual Transfer In from the Transportation Sales Tax Fund. This revenue source is 100% dedicated to pay bond debt associated with the South Liberty Parkway Phase II and the Kansas Street project. The total revenue budget for 2023 is \$3,500,960.

Support for both internal (the Economic Development Manager's Office) and external (Liberty Economic Development Corporation) will be paid from this budget source in 2023 and beyond. Total economic development support expenditures are budgeted at \$356,452 in 2023.

The 2023 ending fund balance is projected to be \$5,303,848. This fund balance can be held for future debt service payments or used for additional economic development support.

Transient Guest Tax Fund

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

Transient Guest Tax Fund Comparative Table

	2021 Final	2022 Forecast	2023 Budget
Beginning Fund Balance	283,994	466,232	472,227
Revenues			
Transient Guest Tax	454,827	520,000	565,000
Misc. Revenue	15,459	600	600
Interest	959	1,020	1,200
Total Revenues	471,246	521,620	566,800
Expenditures			
Contract Services (HDL)	35,000	45,000	130,000
Total Festival Costs	49,112	77,500	102,000
Total Hometown Holidays	17,249	7,000	8,000
Total Wayfinding	58,613	211,800	249,100
Total Art Funding	53,735	64,825	144,447
Festivals/Events Promotional	21,331	40,000	116,000
Total Public Information	39,948	67,500	94,300
Administration of Revenue	2,000	2,000	2,000
Total Expenditures	289,008	515,625	845,847
Revenue Favorable/(Unfavorable) to Expenditures	182,238	5,995	(279,047)
Ending Fund Balance	466,232	472,227	193,180

Financial

The Transient Guest Tax did not become effective until April 1, 2015. In 2023, the tax is expected to generate \$565,000 in revenues. Expenditures are anticipated to be \$845,847, reflecting programmed tourism expenditures and an increase in the HDLI Contract. The ending fund balance is forecasted to be \$193,180.

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 2023 budget for each of these funds.

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

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

Water Fund Comparative Table

Item	2021 Final	2022 Forecast	2023 Budget
User Fee Income	6,257,994	5,863,705	6,242,837
Interest Expense	17,154	15,680	16,200
Other Income	7,488	9,067	2,800
Total	6,282,636	5,888,452	6,261,837
Total Expense	7,178,539	8,410,759	8,375,289
Less: Interest Expense	59,541	58,022	150,012
Less: Depreciation/Amortization	1,451,808	1,500,000	1,500,000
Less: Capital	1,485,000	1,673,514	1,068,605
Operating Expense	4,182,191	5,179,223	5,656,672
Operating Income For Ratio Calculation	2,100,445	709,229	605,165
Interest	59,541	58,022	150,012
Bond Principal	666,837	67,090	125,335
Total Debt	726,378	125,112	275,347
	289%	567%	220%

Water Capital Fund Comparative Table

Item	2021 Final	2022 Forecast	2023 Budget
WATER CAPITAL FUND			
Beginning Cash Balance	549,956	0	790,395
Revenues			
State/Local ARPA Grant			1,640,000
Interest	(3,272)	660	1,000
Transfers In from Water Operating	1,230,000	1,673,514	1,068,605
Infrastructure Fee Transfer	255,000	836,760	
Total Revenues	1,481,728	2,510,934	2,709,605
Capital Outlay Expenses			
Vehicles		19,447	75,000
Capital Equipment	87,006	20,000	30,000
Computer Software	12,612	16,593	10,000
Engineering Design	12,017	200,000	210,000
Construction Contract	165,225	400,000	1,575,000
AMI Meter Project	20,244	-	
Vehicles	-	3,500	55,000
Capital Equipment	-	19,000	
Engineering Design	31,986	227,000	85,000
Construction Contract	576,363	815,000	1,460,000
Total Expenses	905,452	1,720,539	3,500,000
Sandblasting and Painting of Clarifiers and Lime Silo Equip.	379,790	-	-
TOTAL - ALL CAPITAL EXPENSES	1,285,241	1,720,539	3,500,000
Capital Fund Income/(Loss)	196,487	790,395	(790,395)
Ending Cash Balance	746,443	790,395	(0)

Wastewater Fund Comparative Table

		2022	
	2021 Final	Forecast	2023 Budget
Operating Fund			
User Income	11,577,621	11,203,180	12,397,850
Interest Earnings	116,780	82,700	124,805
Interest Earning-Capital Fund	4,960	1,200	1,200
Other Income	13,633	-	-
Operating Income	11,712,994	11,287,080	12,523,855
Total Expense	8,800,979	7,860,069	10,706,379
Less: Interest Expense	1,130,990	1,071,010	995,842
Less: Depreciation/Amortization	5,000,000	2,500,000	2,500,000
Less: Capital	2,399,692	-	1,969,996
Operating Expense	270,296	4,289,059	5,240,541
Operating Income for Ratio Calculation	11,442,698	6,998,021	7,283,314
All Interest	1,130,990	1,071,010	995,842
All Principal	3,205,000	4,008,300	4,868,470
Total Debt	4,335,990	5,079,310	5,864,312
Bond Ratio	264%	138%	124%

Wastewater Capital Fund

WASTEWATER CAPITAL FUND	2022		
	2021 Final	Forecast	2023 Budget
Beginning Cash	1,885,185	2,393,697	1,193,804
Revenues			
Interest	4,960	1,200	1,200
Transfers In	1,210,000	-	1,969,996
Total Revenues	1,214,960	1,200	1,971,196
Expenses			
Vehicles	-	34,501	75,000
Capital Equipment	-	-	30,000
Computer Software	-	16,592	
Engineering Design	-	100,000	75,000
Construction Contract	192,316	500,000	2,420,000
AMI Meter Project	32,621	-	
Sewer Repair Liberty Drive	3,587	-	
Capital Equipment	44,287	75,000	15,000
HDR Study - Plant Replacement Esrow	40,000	450,000	425,000
Engineering Design		25,000	125,000
Total Capital Expenses	312,812	1,201,093	3,165,000
Ending Cash	2,787,333	1,193,804	(0)

Solid Waste Fund Comparative Table

SANITATION FUND	2021 Final	2022 Forecast	2023 Budget
Beginning Fund Balance	\$ 134,004	\$ 142,565	\$ 120,461
Revenues			
Refuse Collection Fees	1,918,155	1,978,400	2,073,000
Interest Earnings	314	500	500
Misc Services	2,770	-	-
Total Revenues	1,921,239	1,978,900	2,073,500
Expenses			
Regular Salaries	28,139	30,380	30,250
Opt Out Ins	452	340	-
Health Savings Account	346	627	900
FICA	2,178	2,382	2,383
Lagers	3,016	3,404	4,704
Worker's Comp	99	109	130
Health Insurance	4,088	5,807	7,852
Life Insurance	10	14	14
Dental Insurance	205	248	300
Vision Insurance-VSP	44	58	68
Disability Ins	18	18	19
Outside Printing	460	420	500
Legal Fees	56	100	100
Financial Services	19,432	12,000	20,000
Misc Fees	-	254	250
Mobile Phones	378	500	500
Software Maintenance	-	660	500
Casualty Insurance	1,011	811	880
Uncollectible Accounts	387	2,600	2,600
Deposit Interest Expense	2,770	-	-
Postage	-	71	70
Pension Expenses	(2,842)	1,500	1,500
Sanitation Collection Fees	1,810,226	1,892,200	1,998,100
Hazardous Waste Program	38,993	37,000	35,000
Miscellaneous Fees	3,146	9,500	9,500
Postage	63	-	-
Total Expenses	\$ 1,912,678	\$ 2,001,003	\$ 2,116,120
Income	8,561	(22,103)	(42,620)
Ending Fund Balance	\$ 142,565	\$ 120,461	\$ 77,841

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

2023 User Rate Recommendations

Based on the above list of action items and the 2023 financial requirements, the Budget Committee recommended to the City Council the following rate adjustments to be effective in April of 2023:

Bottom-line Impact – a 2.89% increase costing \$3.49 per month for the average utility customer

Individual average customer elements

- Water – 4.00% increase, representing an additional \$1.40 per month
- Wastewater – 2.00% increase, representing an additional \$1.32 per month
- Solid Waste – 4.00% increase, representing an additional of \$0.76 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 2023 are lower than the Sewer Treatment Plant rates that were discussed with the community at the time of the Sewer Bond election.

The recommended 2023 user rate structure effective April 2023 will be as follows:

	2022	2023
<u>Water</u>		
Monthly Customer Charge	3.00% 8.00	4.00% 8.32
Volume Charges		
Minimum - under 1001 gals	3.36	3.49
First 1,001 to 2,000 gals	7.21	7.50
Next 18,000 gals	5.92	6.16
Next 80,000 gals	5.36	5.57
Over 100,000 gals	4.19	4.36
<u>Wastewater</u>		
Monthly Customer Charge	3.30% 8.98	2.00% 9.16
Volume Charges		
First 1,000 gals	7.64	7.79
Over 1,000 gals	16.62	16.95
<u>Sanitation</u>		
Per Household	3.70% 18.98	4.00% 19.74
Sales Tax Percent on Water	0.01	0.01

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 2023 budget.

Vicki L McClure
Finance Director

Curt Wenson
City Administrator

Attachments

Other Funds:

TIF Funds

Frank Hughes Memorial Trust

Cemetery Maintenance Fund

Mt. Memorial Trust Fund

Fairview Memorial Trust Fund

Police Training Fund

Police Inmate Security Fund

Combined TIF Project Funds

	2021 Actual	2022 Forecast	2023 Budget
Beginning Fund Balance	\$ 4,653,563	\$ 1,544,957	\$ 1,679,965
Revenues			
Real Estate Tax-City PILOTS	\$ 65,468	\$ 26,655	\$ 28,917
City Sales Tax	499,272	189,313	202,673
Delinquent Charges	-	-	-
TIF Tax - County PILOTS	541,617	605,008	224,756
TIF Sales Tax - County	187,999	189,313	70,941
CID Sales Tax	1,337,593	187,525	198,020
Interest Earnings	303	2,500	2,000
Zoological Sales Tax	20,084	9,468	10,139
Reimbursed Expense	70	-	-
Miscellaneous Income	11,819	-	-
Bond Proceeds	-	-	-
Transfer In	520,203	-	-
Total Revenues	\$ 3,184,428	\$ 1,209,783	\$ 737,446
Expenditures			
Reimbursable Fees	\$ 121,313	\$ 146,176	\$ -
Bond Principal	4,098,510	295,000	305,000
Bond Interest	326,813	246,544	226,463
Miscellaneous	1,259,509	383,204	4,059
Administrative Fee	5,692	1,996	2,297
Debt Service Fee	4,529	1,855	1,855
Cost of Issuance	476,668	-	-
Total Expenditures	\$ 6,293,033	\$ 1,074,775	\$ 539,673
Revenue Over(Under) Expense	\$ (3,108,606)	\$ 135,008	\$ 197,773
Restricted Cash - Bond Pymt	\$ 4	\$ 316	\$ 4
Restricted Cash - Redemption	3,945	3,965	3,945
Restricted Cash - EATS	93,436	48	48
Restricted DSR - Bond Proceeds	571,056	572,883	571,056
Restricted DSR - Bus Inter	138,711	173,304	138,711
Restricted Cash - CID	11,347	27	27
Restricted Cash - Surplus	216,293	345,206	375,000
Restricted Fund For Debt Service Held by City	510,165	584,216	788,947
Ending Fund Balance	\$ 1,544,957	\$ 1,679,965	\$ 1,877,738

Pay as You Go TIF Funds

	<u>2021 Actual</u>	<u>2022 Forecast</u>	<u>2023 Budget</u>
Beginning Fund Balance	\$ 676,742	\$ 593,147	\$ 203,907
Revenues			
Real Estate Tax	\$ 100,912	\$ 49,287	\$ 54,228
Delinquent	63,437	-	-
TIF Sales Tax - City	459,871	178,443	189,513
TIF Tax - County/School/Hosp	834,846	840,618	421,481
TIF Sales Tax - County	256,312	62,451	66,331
CID Sales Tax	596,247	153,688	162,460
Zoological Sales Tax	30,646	9,710	10,260
Total Revenues	<u>\$ 2,342,270</u>	<u>\$ 1,294,197</u>	<u>\$ 904,273</u>
Total Resources	<u>\$ 3,019,012</u>	<u>\$ 1,887,344</u>	<u>\$ 1,108,180</u>
Expenditures			
Administrative Fees	\$ 7,797	\$ 2,422	\$ 2,300
TIF Reimbursable Fees	-	237	-
Miscellaneous Fees	835,163	425,529	7,611
Developer Reimbursements	1,414,190	1,255,249	894,362
Interfund Transfers	168,715	-	-
Total Expenditures	<u>\$ 2,425,865</u>	<u>\$ 1,683,437</u>	<u>\$ 904,273</u>
Revenue Over(Under) Expense	<u>\$ (83,595)</u>	<u>\$ (389,240)</u>	<u>\$ (0)</u>
Ending Fund Balance	<u>\$ 593,147</u>	<u>\$ 203,907</u>	<u>\$ 203,907</u>

Liberty Commons TIF Project

	2021 Actual	2022 Forecast	2023 Budget
Beginning Fund Balance	\$ 5,856,588	\$ 7,001,131	\$ 8,322,342
Revenues			
Real Estate Tax	\$ 124,099	\$ 114,756	\$ 128,251
Delinquent Taxes	1,363	3,664	-
Hotel Rebate	31,971	33,110	35,000
TIF Sales Tax - City	793,535	854,840	910,070
Real Estate Tax - County/School/Hosp	1,026,673	1,001,364	996,813
TIF Sales Tax - County	238,950	299,190	318,520
CID Sales Tax	793,531	1,204,573	1,512,527
Zoological Sales Tax	20,486	64,945	45,500
TDD Sales Tax	484,305	568,760	604,280
Interest Earnings-Reserve	606	5,200	6,000
Transfers In - Special Allocation Funds	1,610,135	-	-
Total Revenues	\$ 5,125,653	\$ 4,150,403	\$ 4,556,961
Total Resources	\$ 10,982,240	\$ 11,151,534	\$ 12,879,303
Expenditures			
Administrative Fees	2,553	2,428	2,422
TIF Reimbursable Fees	-	1,407	-
Miscellaneous Fees	18,011	17,917	29,962
Bond Principal - A Bond	455,000	520,000	565,000
Bond Interest - A Bond ⁽¹⁾	1,753,716	2,283,731	2,100,928
Debt Service Fees	1,855	3,710	3,710
Transfers Out - Special Allocation Funds	1,749,974	-	-
Total Expenditures	\$ 3,981,109	\$ 2,829,193	\$ 2,702,023
Revenue Over(Under) Expense	\$ 1,144,544	\$ 1,321,210	\$ 1,854,939
Restricted Cash - Project Fund	5	5	5
Restricted Cash - Hotel Tax	9,208	9,208	9,208
Restricted Cash - Bond Pymt	14	14	14
Restricted Cash - EATS	196,330	-	-
Restricted DSR - Bond Proceeds	2,688,345	2,688,345	2,688,345
Restricted DSR - Bus Inter	2,959,568	2,959,568	2,959,568
Restricted Cash - CID Revenues	35,841	-	-
Restricted Cash - Special Assessment CID	1	-	-
Restricted Cash - TDD Revenues	34,749	-	-
Restricted Cash - Project Fund	7	7	7
Restricted Fund For Debt Service Held by City	\$ 1,077,064	\$ 2,665,195	\$ 4,520,133
Net Ending Fund Balance	\$ 7,001,131	\$ 8,322,342	\$ 10,177,280

Frank Hughes Memorial Library Trust Fund

	<u>2021 Final</u>	<u>2022 Forecast</u>	<u>2023 Budget</u>
Beginning Fund Balance	\$ 30,000	\$ 30,000	\$ 30,000
Revenues			
Interest Earnings	\$ 147	\$ 120	\$ 140
Total Revenues	<u>\$ 147</u>	<u>\$ 120</u>	<u>\$ 140</u>
Total Resources	<u>\$ 30,147</u>	<u>\$ 30,120</u>	<u>\$ 30,140</u>
Expenditures			
Interfund Transfer-Parks	\$ (39)	\$ 120	\$ 140
Total Expenditures	<u>\$ (39)</u>	<u>\$ 120</u>	<u>\$ 140</u>
Total Revenue Over(Under) Expenditures	<u>\$ 186</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ 30,186</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>

Cemetery Maintenance Fund

	2021 Final	2022 Forecast	2023 Budget
Beginning Fund Balance	\$ 28,745	\$ 63,494	\$ 57,663
Revenues			
Charges for Services-Burial Permits	\$ 31,500	\$ 25,350	\$ 26,000
Charges for Services-Engraving Services	320	960	1,000
Interest Earnings	(9)	400	450
Unrealized Gains/Losses FMV	-	-	-
Misc-Contributions for Maintenance	-	-	100
Sale of Lots	18,243	20,500	18,500
Misc-Sale of Columbarium Niche	1,800	2,400	3,000
Miscellaneous Income	-	-	100
Total Revenues	51,854	49,610	49,150
Transfers In			
Misc-Contributions from Trust Funds	\$ (178)	\$ 1,620	\$ 2,140
Transfers In from General Fund	92,750	67,750	20,000
Total Revenues and Transfers In	\$ 144,426	\$ 118,980	\$ 71,290
Total Resources	\$ 173,171	\$ 182,474	\$ 128,953
Expenditures			
Supplies-Cemetery Committee	\$ 226	\$ -	\$ 300
Supplies-VFW	135	-	200
Supplies-Misc Supplies	180	139	100
Engraving Fees	-	485	225
Fees-Contract Labor-Open/Close	11,550	8,000	12,000
Fees-Miscellaneous Fees	2,672	-	-
Utilities-Electric	268	270	500
Maintenance-Grounds/Landscaping	864	6,991	7,000
Maintenance-Mowing Contract	45,840	52,000	56,000
Maintenance-Headstone	193	25,096	5,000
Total Expenditures	\$ 61,927	\$ 92,980	\$ 81,325
Transfers Out			
Transfers out to Park Fund for Labor	\$ 47,750	\$ 31,830	\$ -
Total Transfers Out	\$ 47,750	\$ 31,830	\$ -
Total Expenditure and Transfers Out	\$ 109,677	\$ 124,810	\$ 81,325
Revenues Favorable/(Unfavorable) to Expenses and Transfers Out	\$ 34,749	\$ (5,830)	\$ (10,035)
Columbarium Reserve	14,569	16,369	18,619
Undesignated Fund Balance	48,925	41,295	29,010
Ending Fund Balance	\$ 63,494	\$ 57,663	\$ 47,628

* Only Interest Revenue can be used for Cemetery Maintenance

Mt. Memorial Cemetery Trust Fund

	2022		
	2021 Final	Forecast	2023 Budget
Beginning Fund Balance	<u>\$ 33,755</u>	<u>\$ 33,905</u>	<u>\$ 33,905</u>
Revenues			
Interest Earnings	\$ 136	\$ 120	\$ 140
Total Revenues	<u>\$ 136</u>	<u>\$ 120</u>	<u>\$ 140</u>
Total Resources	<u>\$ 33,891</u>	<u>\$ 34,025</u>	<u>\$ 34,045</u>
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$ (14)	\$ 120	\$ 140
Total Expenditures	<u>\$ (14)</u>	<u>\$ 120</u>	<u>\$ 140</u>
Total Revenue Over(Under) Expenditures	<u>\$ 150</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ 33,905</u>	<u>\$ 33,905</u>	<u>\$ 33,905</u>

* Only Interest Revenue can be used for Cemetery Maintenance

Fairview Cemetery Trust Fund

	2021 Final	2022 Forecast	2023 Budget
Beginning Fund Balance	\$ 391,794	\$ 399,604	\$ 405,604
Revenues			
Interest Earnings	\$ 1,566	\$ 1,500	\$ 2,000
Sale of Lots	6,081	6,000	5,400
Total Revenues	\$ 7,647	\$ 7,500	\$ 7,400
Total Resources	\$ 399,440	\$ 407,104	\$ 413,004
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$ (164)	\$ 1,500	\$ 2,000
Total Expenditures	\$ (164)	\$ 1,500	\$ 2,000
Total Revenue Over(Under) Expenditures	\$ 7,811	\$ 6,000	\$ 5,400
Ending Fund Balance	\$ 399,604	\$ 405,604	\$ 411,004

* Only Interest Revenue can be used for Cemetery Maintenance

Police Training Fund

	2021 Final	2022 Forecast	2023 Budget
Beginning Fund Balance	\$ 36,130	\$ 37,763	\$ 35,824
Revenues			
Interest Earnings	\$ 87	\$ 100	\$ 120
Police Training	4,580	3,332	3,332
Arrest Costs Recoupment	2,553	1,772	1,900
Post Training Funds	468	500	1,000
Reimbursed Expense	2,667	2,857	-
Total Revenues	\$ 10,354	\$ 8,561	\$ 6,352
Total Resources	\$ 46,484	\$ 46,324	\$ 42,176
Expenditures			
Police Training Travel	\$ 3,937	\$ 4,500	\$ 4,500
Police Registration Fees	4,784	6,000	6,000
Total Expenditures	8,721	10,500	10,500
Total Revenue Over(Under) Expenditures	\$ 1,634	\$ (1,939)	\$ (4,148)
Ending Fund Balance	\$ 37,763	\$ 35,824	\$ 31,676

Police Inmate Security Fund

	2021 Final	2022 Forecast	2023 Budget
Beginning Fund Balance	\$ 15,949	\$ 19,306	\$ 20,790
Revenues			
Interest Earnings	\$ 109	\$ 90	\$ 200
Inmate Maintenance Fee	4,584	3,332	3,332
Total Revenues	\$ 4,693	\$ 3,422	\$ 3,532
Total Resources	\$ 20,642	\$ 22,728	\$ 24,322
Expenditures			
Biometric Supplies	\$ 1,336	\$ 438	\$ 4,000
Minor Equipment	-	1,500	1,500
Total Expenditures	\$ 1,336	\$ 1,938	\$ 5,500
Total Revenue Over(Under) Expenditures	\$ 3,357	\$ 1,485	\$ (1,968)
Ending Fund Balance	\$ 19,306	\$ 20,790	\$ 18,822

City of



Revenue Details

2023 Budget

Recap of Revenue by Fund - Fiscal Year 2023

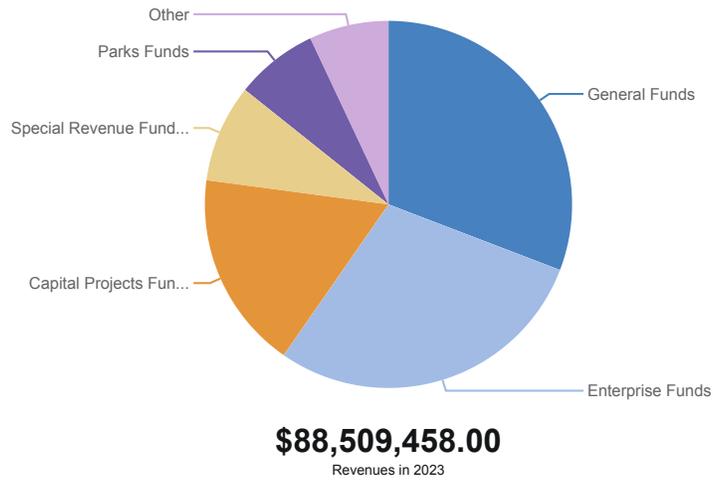
Recap of Revenue

	2023 Budget
General Funds	\$27,277,243
Enterprise Funds	
Enterprise Funds	
Enterprise Funds	
Wastewater Operating Fund	\$12,522,655
Water Operating Fund	\$6,260,837
Water Capital Fund	\$2,709,605
Solid Waste Fund	\$2,073,500
Wastewater Capital Fund	\$1,971,196
ENTERPRISE FUNDS TOTAL	\$25,537,793
ENTERPRISE FUNDS TOTAL	\$25,537,793
ENTERPRISE FUNDS TOTAL	\$25,537,793
Capital Projects Funds	
Capital Projects Funds	
Capital Projects Funds	
Capital Sales Tax Fund	\$4,204,800
Transportation Sales Tax Fund	\$3,850,910
Economic Development Fund	\$3,500,960
Fire Sales Tax Fund	\$2,087,977
Park Sales Tax Fund	\$1,787,760
Cable System Fund	\$20
CAPITAL PROJECTS FUNDS TOTAL	\$15,432,427
CAPITAL PROJECTS FUNDS TOTAL	\$15,432,427
CAPITAL PROJECTS FUNDS TOTAL	\$15,432,427
Special Revenue Funds	
Special Revenue Funds	
Special Revenue Funds	
PUBLIC SAFETY SALES TAX FUND	\$6,967,270
Transient Guest Tax Fund	\$566,800
Cemetery Maintenance Fund	\$71,290
Fairview Cemetery Trust Fund	\$7,400
Police Training Fund	\$6,352
Inmate Security Fund	\$3,532
Frank Hughes Memorial Trust	\$140

	2023 Budget
Mt Memorial Cemetery Trust	\$140
SPECIAL REVENUE FUNDS TOTAL	\$7,622,924
SPECIAL REVENUE FUNDS TOTAL	\$7,622,924
SPECIAL REVENUE FUNDS TOTAL	\$7,622,924
Parks Funds	
Parks Funds	
Parks Funds	
Community Center Fund	\$2,467,556
Parks Fund	\$2,012,101
Sports Complex Fund	\$1,960,733
PARKS FUNDS TOTAL	\$6,440,390
PARKS FUNDS TOTAL	\$6,440,390
PARKS FUNDS TOTAL	\$6,440,390
TIF Funds	\$6,198,681
TOTAL	\$88,509,458

Recap of Revenue by Fund

Data Updated Apr 27, 2023,
10:32 AM



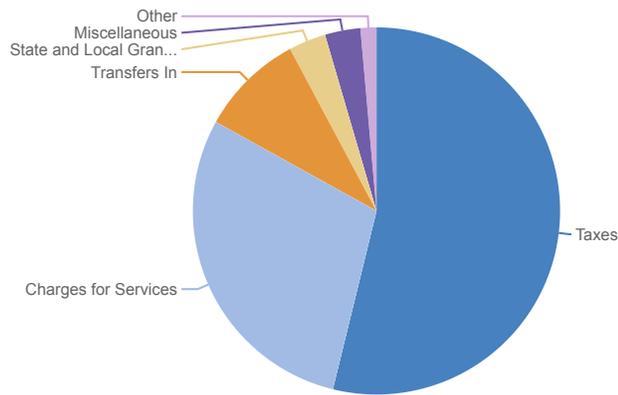
Recap of Revenue by Type - Fiscal Year 2023

Recap of Revenues by Type Fiscal Year 2023

	2023 Budget
Taxes	\$47,637,258
Charges for Services	\$25,866,778
Transfers In	\$8,103,325
State and Local Grants	\$2,890,058
Miscellaneous	\$2,769,485
Licenses and Permits	\$710,215
Fines and Forfeitures	\$259,564
Interest	\$197,775
Federal Grants	\$75,000
TOTAL	\$88,509,458

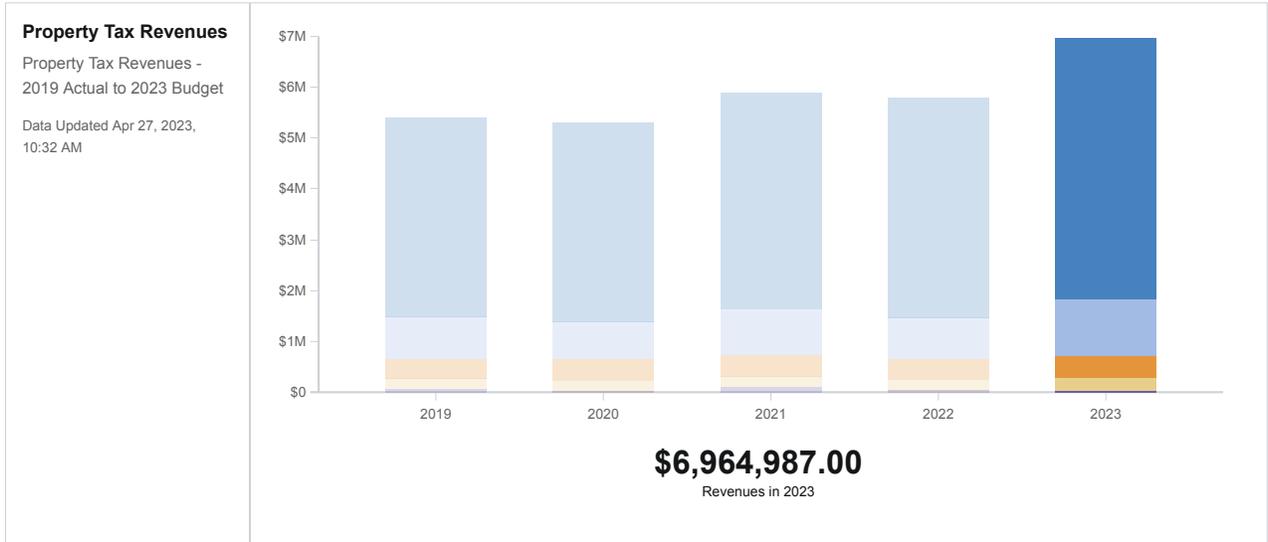
Recap of Revenues by Type Fiscal Year 2023

Data Updated Apr 27, 2023, 10:32 AM



\$88,509,458.00
Revenues in 2023

Property Tax



Percentage of 2023 Proposed Property Tax Revenue to Total Revenue: **7.87%**

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%

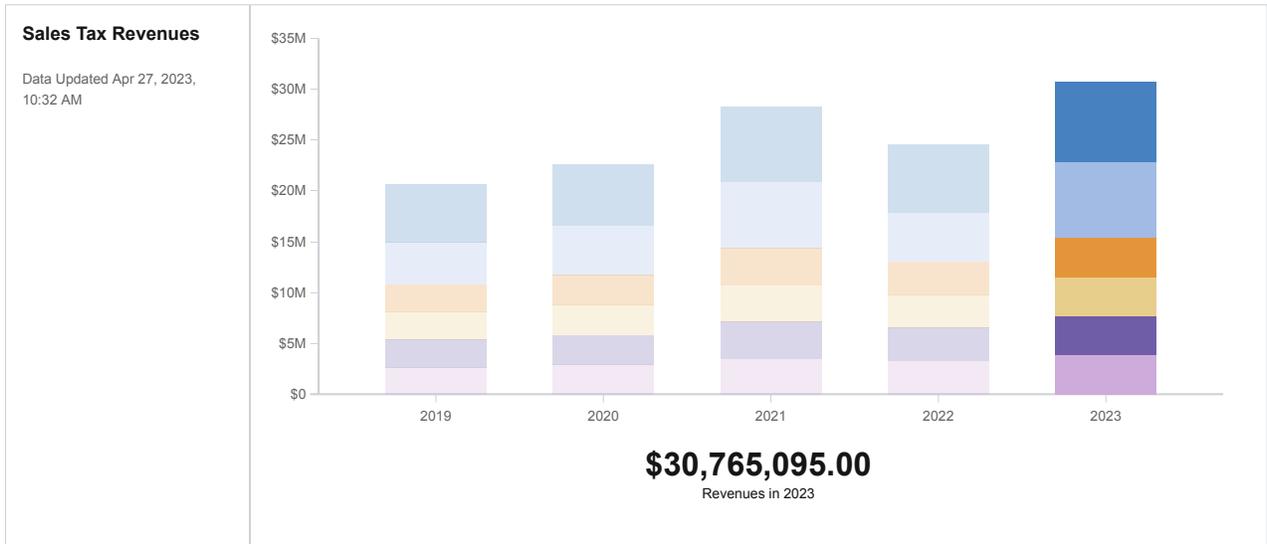
Forecast: Factors impacting revenue include population, income, and construction activity. Proposed revenue for 2023 is based on the City's current tax levy and 2022 assessed values as reported by the Clay County Assessor's Office.

Account #3001 to 3009

Property Taxes by Fund 2019 Actual to 2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
General Funds	\$4,341,380	\$4,268,295	\$4,704,205	\$4,684,179	\$5,738,840
Parks Funds	\$764,771	\$747,245	\$828,565	\$821,721	\$1,014,751
TIF Funds	\$306,772	\$305,273	\$356,899	\$284,046	\$211,396
TOTAL	\$5,412,923	\$5,320,813	\$5,889,669	\$5,789,946	\$6,964,987

Sales Tax



Percentage of 2023 Proposed Property Tax Revenue to Total Revenue: **34.76%**

Authority:

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

Levy Rates:

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

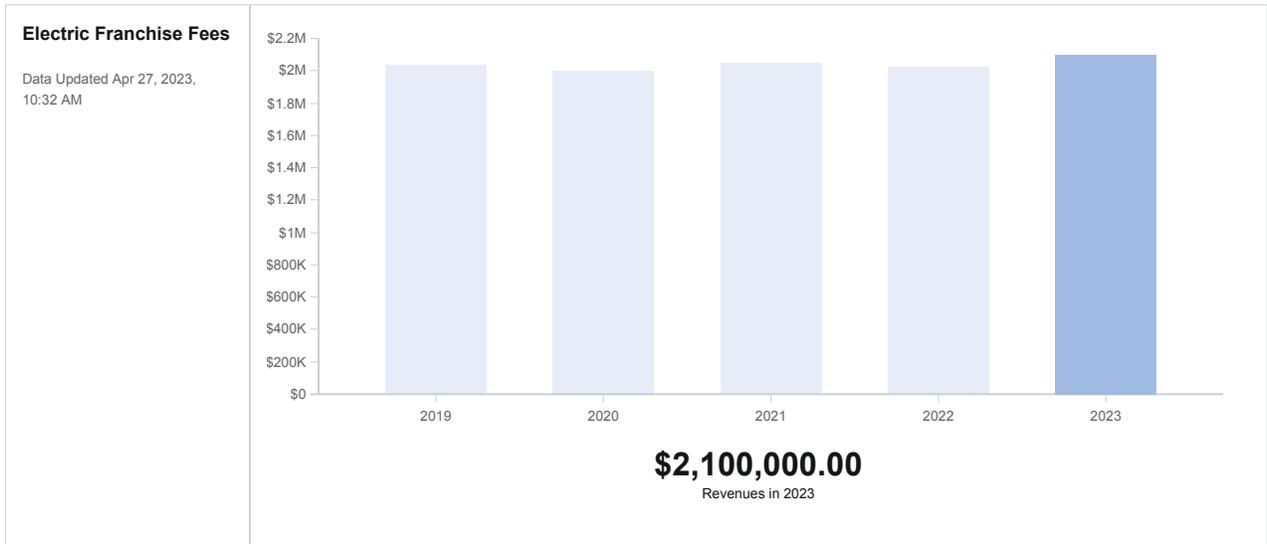
Forecast: Factors impacting revenue include population, income, and construction activity. Proposed revenue for 2023 is based on the City's current tax levy and 2022 assessed values as reported by the Clay County Assessor's Office.

Account #3021 to 3029

Sales Taxes by Fund 2019 Actual to 2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Capital Projects Funds	\$8,903,797	\$9,704,881	\$12,384,824	\$11,534,840	\$13,597,440
General Funds	\$6,853,401	\$8,032,978	\$10,708,003	\$8,699,744	\$11,996,129
Special Revenue Funds	\$2,710,514	\$2,909,909	\$3,451,472	\$3,243,420	\$3,834,270
TIF Funds	\$2,149,587	\$1,979,393	\$1,784,649	\$1,075,186	\$1,337,256
TOTAL	\$20,617,300	\$22,627,161	\$28,328,949	\$24,553,190	\$30,765,095

Electric Franchise Fees



Percentage of 2023 Proposed Electric Franchise fee Revenue to Total Revenue: 2.37%

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%

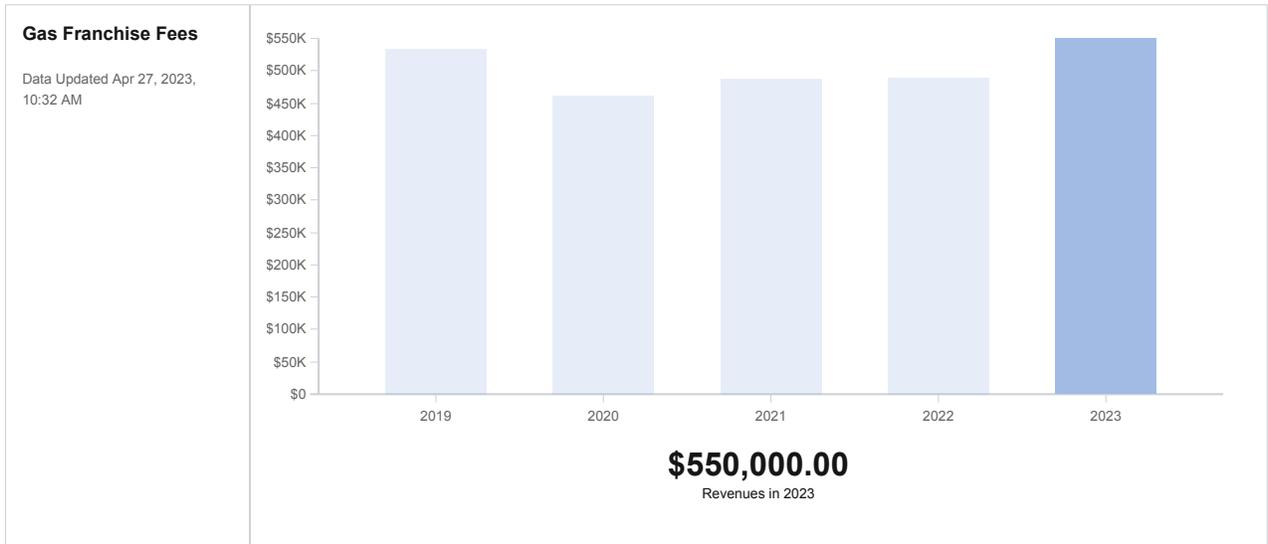
Forecast: Factors impacting revenue include temperature, population and utility rates. The 2023 budget shows an \$80k increase over the 2022 forecast year.

Account #3011

Electric Franchise Fees by Fund 2019 Actual to 2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
General Funds	\$2,035,518	\$2,000,772	\$2,047,177	\$2,020,000	\$2,100,000
TOTAL	\$2,035,518	\$2,000,772	\$2,047,177	\$2,020,000	\$2,100,000

Gas Franchise Fees



Percentage of 2023 Proposed Gas Franchise fee Revenue to Total Revenue: **0.62%**

Authority:

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

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

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

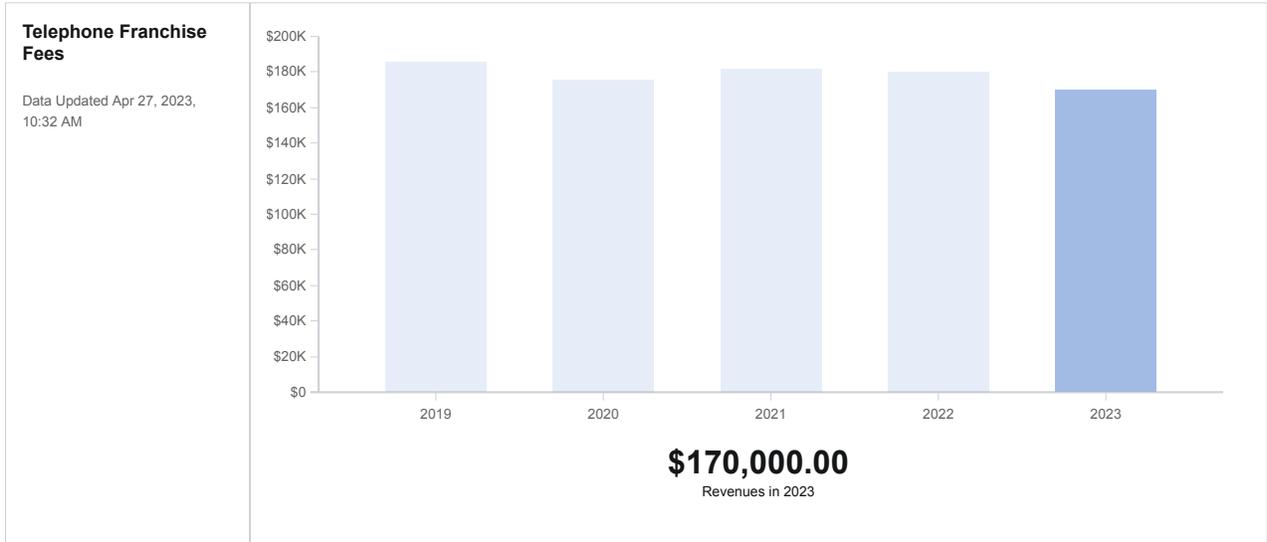
Forecast: Factors impacting revenue growth include temperature, population and changes in utility rates. The 2023 budget reflects revenue increasing from 2022 forecasts and is reflective of improved natural gas pricing and normalized usage/demand.

Account #3012

Gas Franchise Fees by Fund 2019 Actual to 2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
General Funds	\$534,713	\$462,218	\$488,033	\$490,000	\$550,000
TOTAL	\$534,713	\$462,218	\$488,033	\$490,000	\$550,000

Telephone Franchise Fees



Percentage of 2023 Proposed Telephone Franchise fee Revenue to Total Revenue: **0.19%**

Authority:

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

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

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

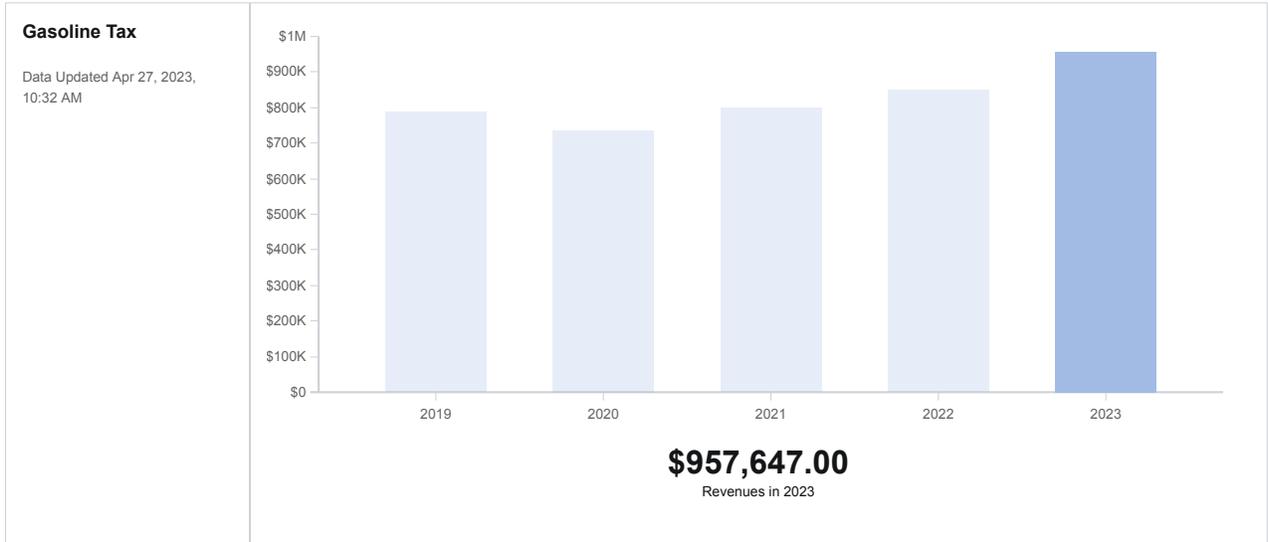
Forecast: Factors impacting revenue growth are population, usage, and changes in utility rates. The 2023 budget reflects a steady decrease for the coming year.

Account #3013

Telephone Franchise Fees by Fund 2019 Actual to 2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
General Funds	\$185,706	\$175,611	\$181,972	\$180,000	\$170,000
TOTAL	\$185,706	\$175,611	\$181,972	\$180,000	\$170,000

Gasoline Tax



Percentage of 2023 Proposed Gasoline Tax Revenue to Total Revenue: **1.08%**

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

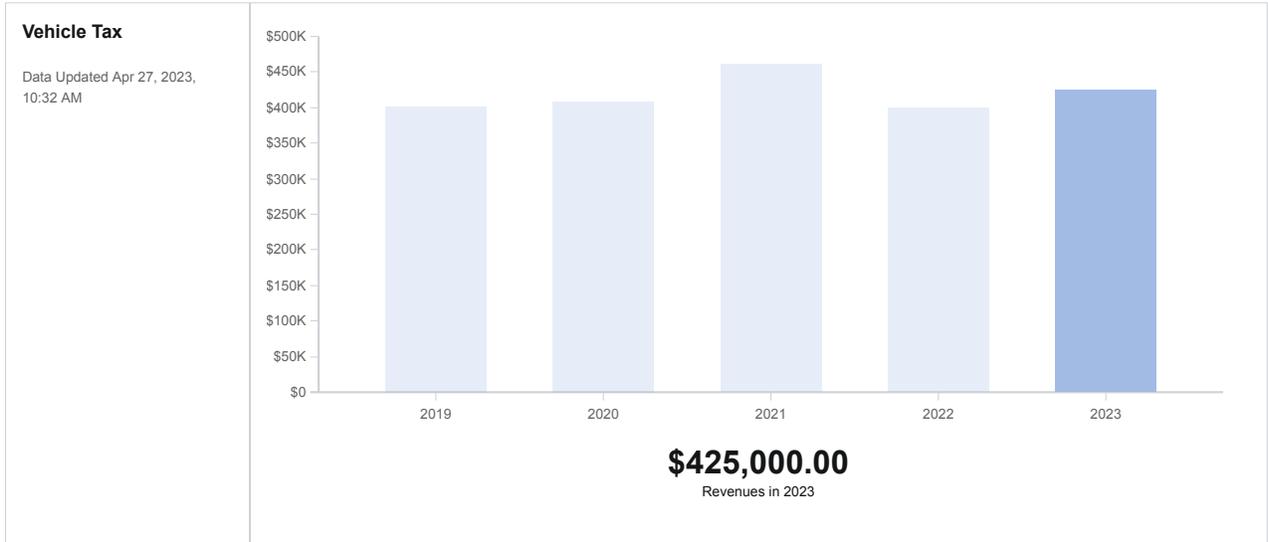
Forecast: The 2023 proposed budget shows an increase from 2022 forecasts and assumes that cost of fuel and usage will continue to rise.

Account #3034

Gasoline Tax by Fund 2019 Actual to 2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
General Funds	\$789,160	\$735,936	\$798,999	\$847,724	\$957,647
TOTAL	\$789,160	\$735,936	\$798,999	\$847,724	\$957,647

Vehicle Tax



Percentage of 2023 Proposed Vehicle Tax Revenue to Total Revenue: **0.48%**

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

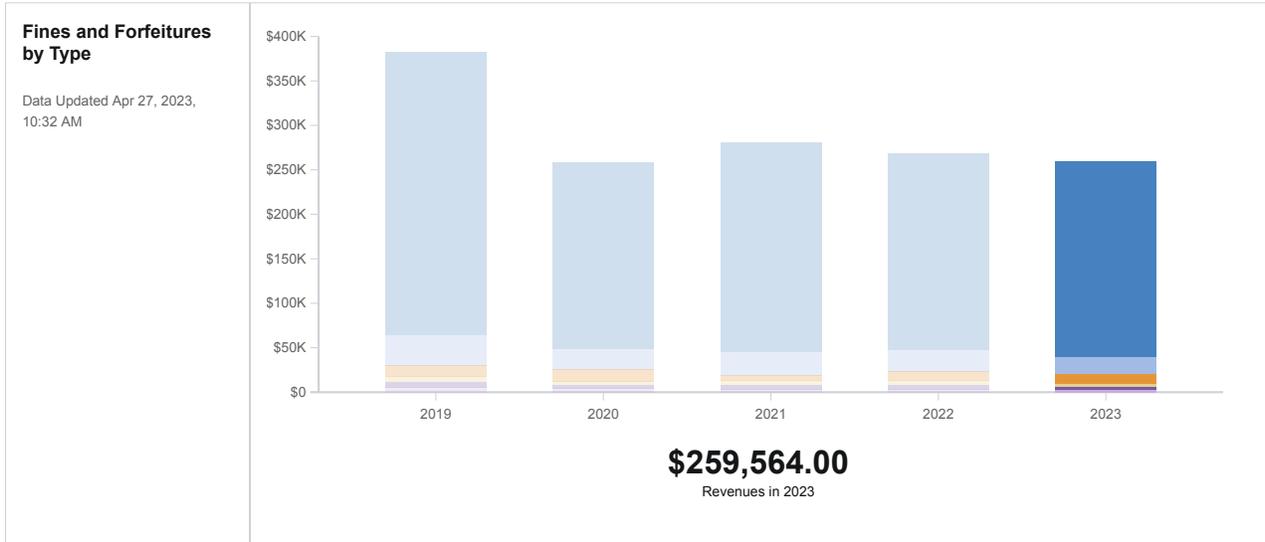
Forecast: The 2023 budget assumes a slight increase in revenues based on the economy and trend of actual receipts.

Account #3035

Vehicle Tax by Fund 2019 Actual to 2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
General Funds	\$400,438	\$407,891	\$461,435	\$400,000	\$425,000
TOTAL	\$400,438	\$407,891	\$461,435	\$400,000	\$425,000

Fines and Forfeitures



Percentage of 2023 Proposed Fines and Forfeitures Revenue to Total Revenue: **0.29%**

Authority:

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

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

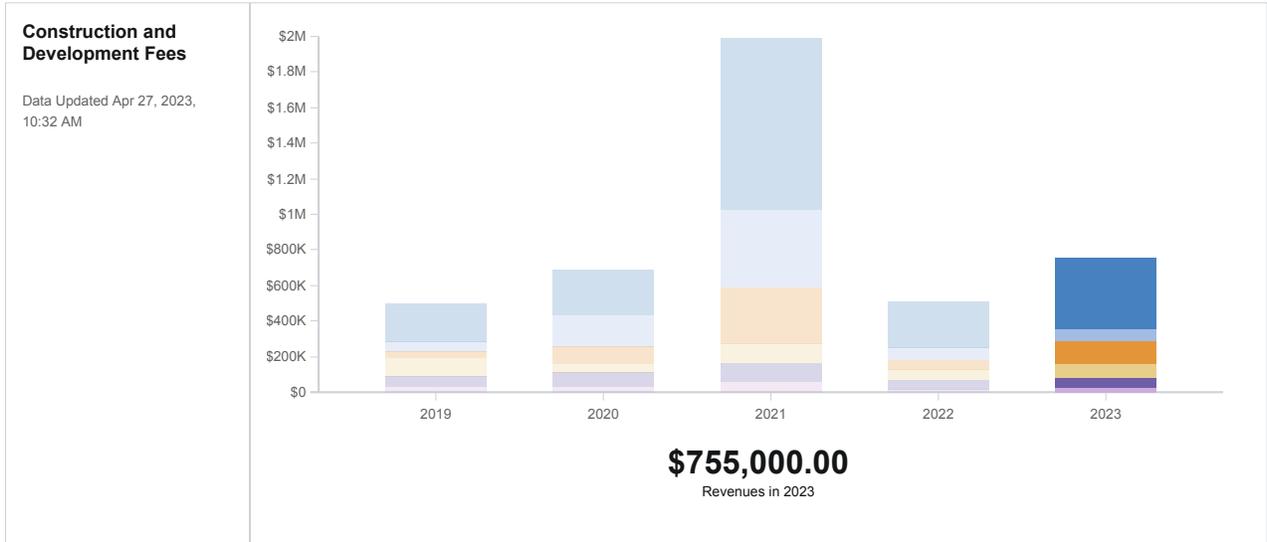
Forecast: Fines and forfeitures budgeted in 2023 show no change from 2022 forecasts. There have been additional positions added, but not fully staffed.

Account #3350 to 3357

Fines and Forfeitures by Fund 2019 Actual to 2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
General Funds	\$366,853	\$247,156	\$267,668	\$255,000	\$250,000
Special Revenue Funds	\$15,846	\$11,432	\$12,185	\$13,050	\$9,564
TOTAL	\$382,699	\$258,588	\$279,852	\$268,050	\$259,564

Construction and Development Fees



Percentage of 2023 Proposed Construction and Development Fee Revenue to Total Revenue: 0.85%

Authority:

- **State Statute:** N/A
- **City Ordinance:** Res. 2272, December 18, 2006

Description: Includes building permits, charges for engineering services, and planning and inspection fees.

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

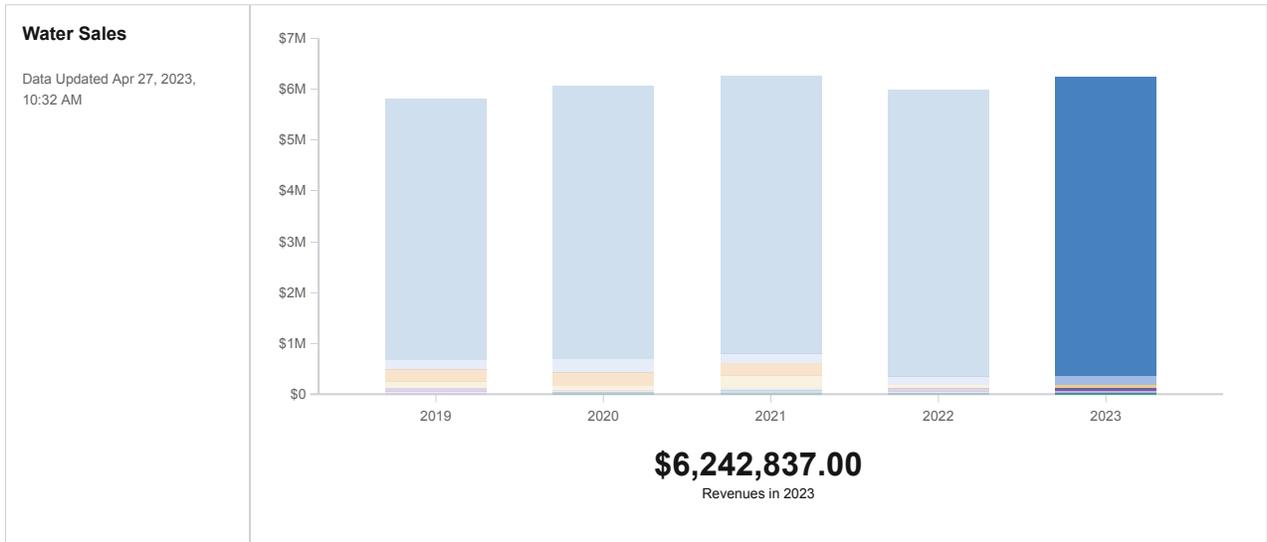
Forecast: The City's construction activity is projected to increase due to the growth of current economic conditions.

Account #3071, 3211 to 3229

Construction and Dev. Fees by Fund 2019 Actual - 2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
General Funds	\$501,291	\$685,651	\$1,794,011	\$511,000	\$755,000
TOTAL	\$501,291	\$685,651	\$1,794,011	\$511,000	\$755,000

Water Sales



Percentage of 2023 Proposed Water Sales Revenue to Total Revenue: **7.05%**

Authority:

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

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

Fee Schedule: Monthly residential water rates as of April 1, 2023:

- **Monthly Customer Charge:** \$8.32
- **Minimum Volume Charge:** \$3.49
- **First 2,000 gal:** \$7.50/1,000 gallons
- **Next 18,000 gal:** \$6.16/1,000 gallons
- **Next 80,000 gal:** \$5.57/1,000 gallons
- **Over 100,000 gal:** \$4.36/1,000 gallons

Forecast: The 2023 budget reflects historical water usage applied to necessary user rate adjustments required to meet bond covenants and the generation of capital improvement funds.

Account #3901 to 3971

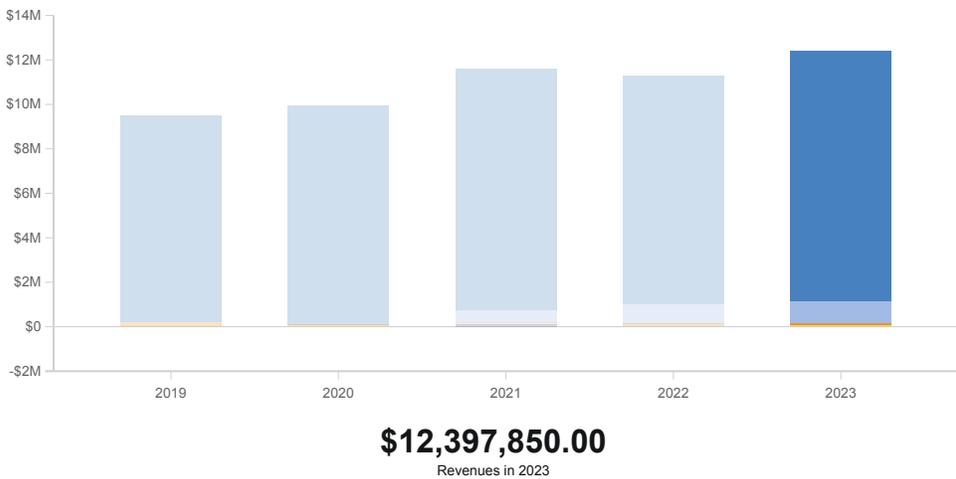
Water Sales by Fund 2019 Actual to 2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Water Operating Fund	\$5,796,281	\$6,072,020	\$6,257,994	\$5,974,410	\$6,242,837
TOTAL	\$5,796,281	\$6,072,020	\$6,257,994	\$5,974,410	\$6,242,837

Wastewater Charges

Wastewater Charges

Data Updated Apr 27, 2023, 10:32 AM



Percentage of 2023 Proposed Wastewater Charges Revenue to Total Revenue: 14.00%

Authority:

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

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

Fee Schedule: Monthly rates as of April 1, 2023

- Monthly Customer Charge: \$9.16
- Minimum Volume Charge: \$7.79
- 1,001 Gallons or More: \$16.95/1,000 gallons

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

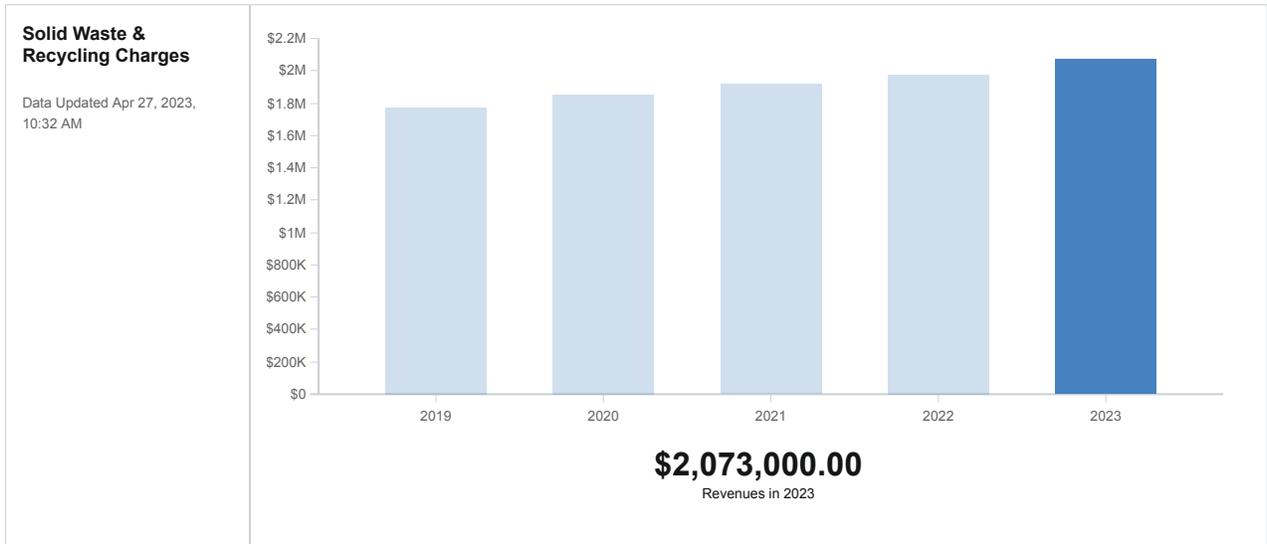
Forecast: The 2023 budget reflects historical wastewater usage applied to current user rates subject to adjustment solely due to the new Wastewater Treatment Plant.

Account #3901 to 3975

Wastewater Sales by Fund 2019 Actual to 2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Wastewater Operating Fund	\$9,497,811	\$9,956,594	\$11,577,621	\$11,315,010	\$12,397,850
TOTAL	\$9,497,811	\$9,956,594	\$11,577,621	\$11,315,010	\$12,397,850

Solid Waste and Recycling Charges



Percentage of 2023 Proposed Solid Waste & Recycling Charges Revenue to Total Revenue: **2.34%**

Authority:

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

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

Fee Schedule: Rates as of April 1, 2023:

- **Monthly Customer Charge:** \$19.74
- Seniors receive 50% reduction in sanitation rates

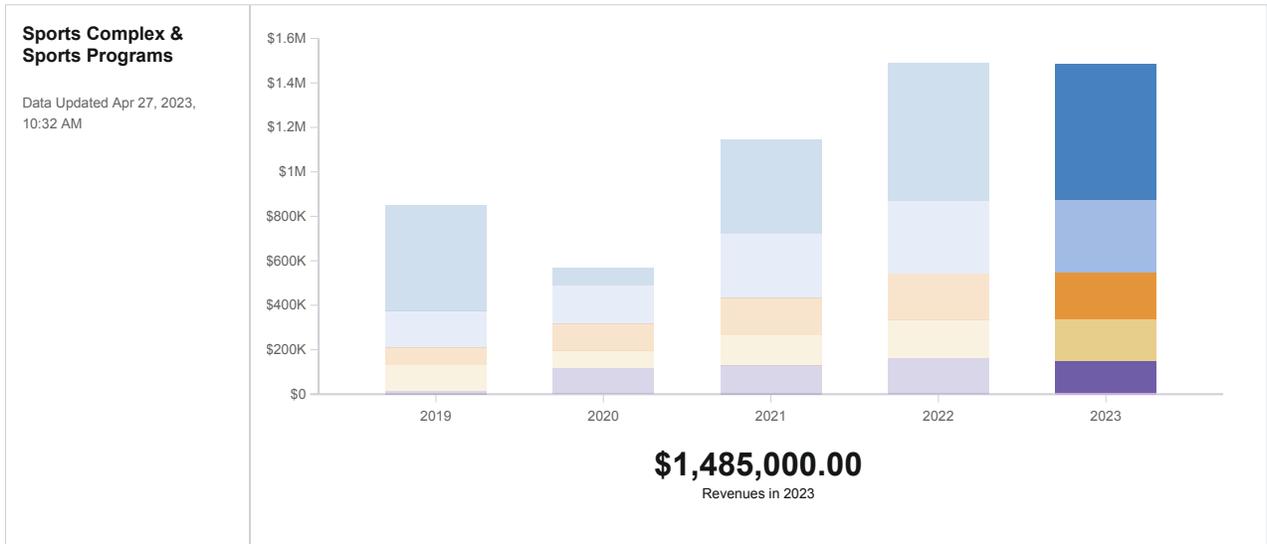
Forecast: The City contracts for sanitation services and increased or decreased costs are passed on to the citizens. Any annual rate increases are based on CPI.

Account #3241 to 3243

Solid Waste & Recycling Charges 2019 Actual to 2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Solid Waste Fund	\$1,774,092	\$1,855,474	\$1,918,155	\$1,975,014	\$2,073,000
TOTAL	\$1,774,092	\$1,855,474	\$1,918,155	\$1,975,014	\$2,073,000

Sports Complex/Sports Programs



Percentage of 2023 Proposed Sports Complex/Sports Programs Revenue to Total Revenue: **1.68%**

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.

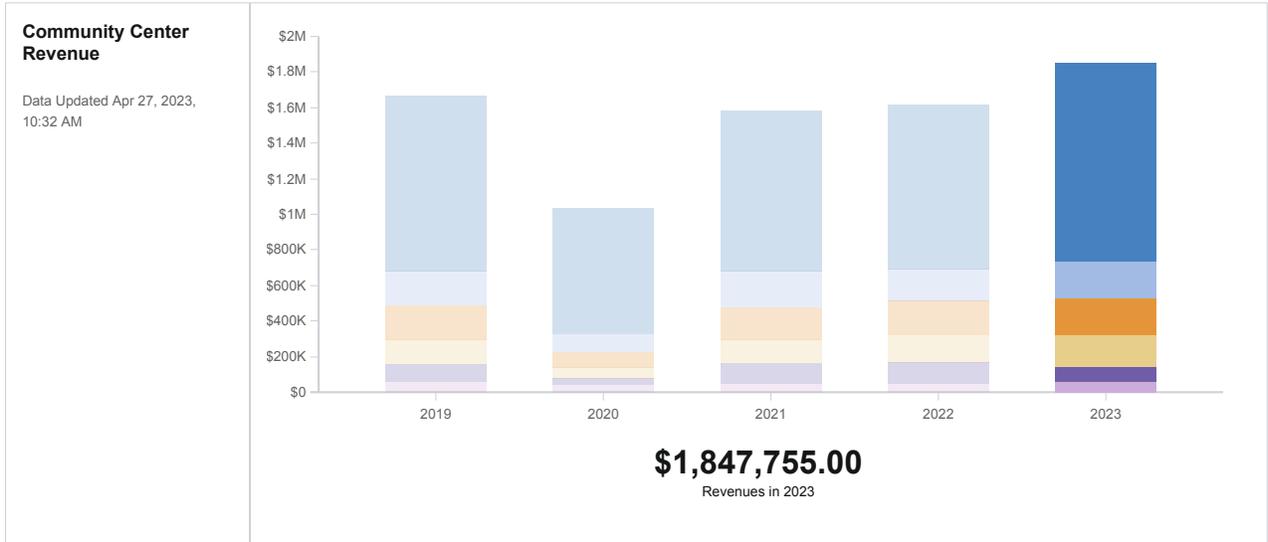
Forecast: The 2023 proposed budget revenue is based on maintaining and increasing current program participation numbers. It is staff's goal to budget for new programs based on research and evaluation of potential programs that benefit the community, while still covering any expenses associated with their operation. The increase from 2020 Actual Revenue to 2023 Projected is due to the presumed return of community programs (previously canceled due to COVID) and the addition of synthetic Turf; extending the useable season at Capital Federal Sports Complex.

Account #8065 to 8617

Sports Complex/Sports Programs 2019 Actual to 2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Sports Complex Fund	\$853,067	\$568,176	\$1,144,511	\$1,487,500	\$1,485,000
TOTAL	\$853,067	\$568,176	\$1,144,511	\$1,487,500	\$1,485,000

Community Center



Percentage of 2023 Proposed Community Center Revenue to Total Revenue: **2.09%**

Authority:

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

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

Fee Schedule: Annual pass rates for residents effective January 1, 2023:

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

Forecast: The 2023 proposed budget revenue is based on maintaining and increasing current program participation numbers. It is staff's goal to budget for new programs based on research and evaluation of potential programs that benefit the community while still covering any expenses associated with their operation.

Account #8001 to 8810

Community Center Revenue 2019 Actual to 2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Community Center Fund	\$1,669,762	\$1,032,969	\$1,580,106	\$1,617,005	\$1,847,755
TOTAL	\$1,669,762	\$1,032,969	\$1,580,106	\$1,617,005	\$1,847,755



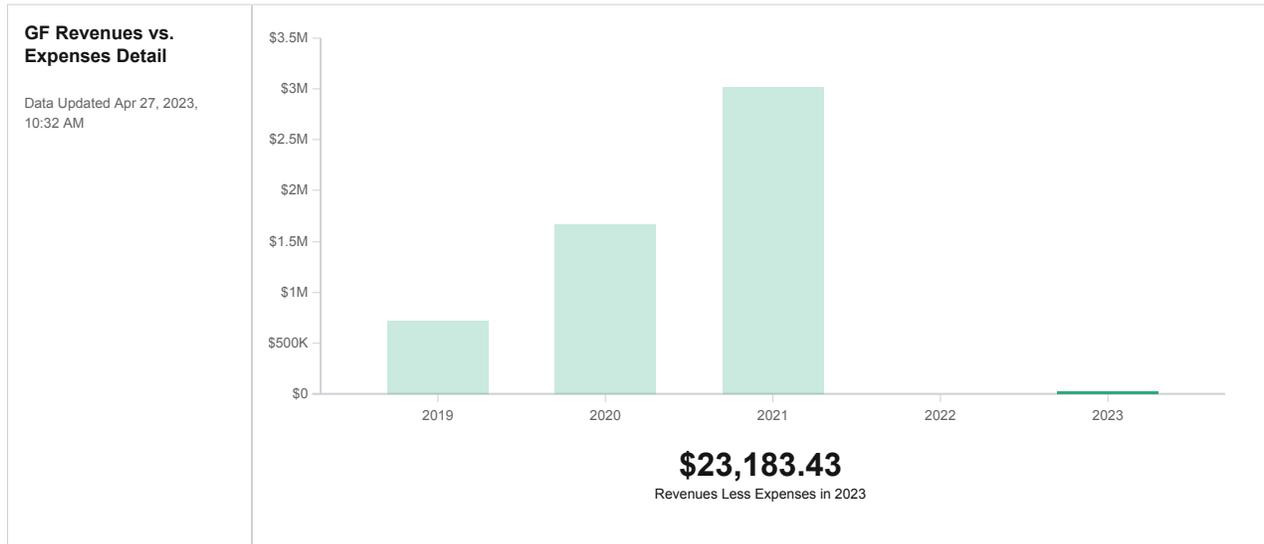
General Fund Summary - 2019 Actual to 2023 Budget

GF Revenues vs. Expenses Detail

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues					
Taxes	\$15,855,926	\$16,703,716	\$19,907,526	\$17,827,747	\$22,435,116
Miscellaneous	\$1,267,411	\$4,423,976	\$1,219,816	\$1,670,900	\$510,888
Charges for Services	\$1,439,708	\$1,630,953	\$2,350,147	\$1,759,080	\$1,773,336
Transfers In	\$872,020	\$972,020	\$972,020	\$972,020	\$972,020
Licenses and Permits	\$484,068	\$507,181	\$1,036,152	\$537,800	\$684,215
State and Local Grants	\$618,066	\$695,342	\$585,920	\$653,963	\$626,668
Fines and Forfeitures	\$366,853	\$247,156	\$267,668	\$255,000	\$250,000
Interest	\$116,655	\$50,605	-\$69,079	\$15,000	\$25,000
REVENUES TOTAL	\$21,020,707	\$25,230,949	\$26,270,169	\$23,691,510	\$27,277,243
Expenses					
Compensation	\$14,279,990	\$15,659,770	\$14,844,996	\$15,293,951	\$16,646,243
Operating Expenses	\$4,274,411	\$4,985,185	\$4,421,087	\$5,083,184	\$6,240,737
Debt Service	\$1,302,486	\$1,264,221	\$1,379,702	\$1,384,287	\$1,434,780
Transfers	\$47,750	\$667,750	\$1,320,655	\$742,250	\$2,042,500
Capital Projects	\$393,668	\$987,909	\$1,285,424	\$1,184,168	\$889,800
EXPENSES TOTAL	\$20,298,306	\$23,564,835	\$23,251,863	\$23,687,840	\$27,254,060
REVENUES LESS EXPENSES	\$722,401	\$1,666,114	\$3,018,306	\$3,670	\$23,183

2023 Revenues - General Fund

Revenues Less Expenses - 2019 Actual to 2023 Budget



General Fund Revenues - 2019 Actual to 2023 Budget

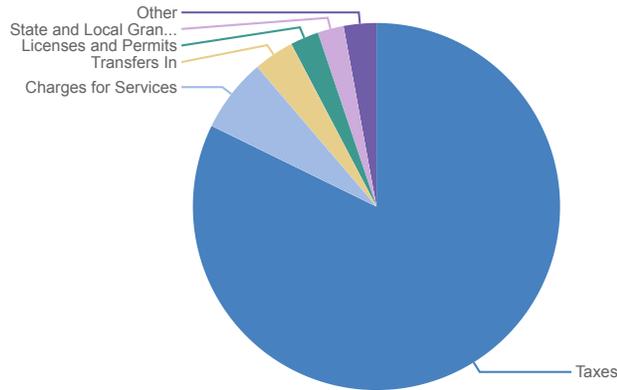
General Fund Revenues by Type

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Taxes					
Sales Taxes	\$6,853,401	\$8,032,978	\$10,708,003	\$8,699,744	\$11,996,129
Property Taxes	\$4,341,380	\$4,268,295	\$4,704,205	\$4,684,179	\$5,738,840
Franchise Fees	\$3,366,963	\$3,181,006	\$3,150,263	\$3,115,000	\$3,235,000
Other Taxes	\$1,294,182	\$1,221,437	\$1,345,055	\$1,328,824	\$1,465,147
TAXES TOTAL	\$15,855,926	\$16,703,716	\$19,907,526	\$17,827,747	\$22,435,116
Miscellaneous					
Miscellaneous Revenue	\$1,267,301	\$4,423,422	\$1,219,420	\$1,670,900	\$510,578
Contributions	\$110	\$553	\$396	\$0	\$310
MISCELLANEOUS TOTAL	\$1,267,411	\$4,423,976	\$1,219,816	\$1,670,900	\$510,888
Charges for Services					
Charges for Emergency Services	\$1,137,228	\$1,185,070	\$1,305,775	\$1,491,580	\$1,397,936
Charges for Engineering Services	\$161,150	\$235,180	\$553,998	\$127,000	\$152,500
Charges for Planning & Inspection	\$122,470	\$196,169	\$472,065	\$124,000	\$202,500
Charges for Police Services	\$18,859	\$14,535	\$18,307	\$16,500	\$20,400
CHARGES FOR SERVICES TOTAL	\$1,439,708	\$1,630,953	\$2,350,147	\$1,759,080	\$1,773,336
Transfers In					
Transfers In	\$872,020	\$972,020	\$972,020	\$972,020	\$972,020
TRANSFERS IN TOTAL	\$872,020	\$972,020	\$972,020	\$972,020	\$972,020
Licenses and Permits					
Licenses & Permits					
Building Permits	\$217,670	\$254,302	\$767,947	\$260,000	\$400,000
Business License-Renewal	\$191,752	\$170,761	\$193,796	\$190,000	\$190,000
Business License-New	\$31,279	\$41,911	\$37,480	\$41,000	\$58,235
Liquor & Beer	\$25,826	\$25,613	\$27,269	\$30,000	\$25,000
Liquor Dispensing Permit	\$12,450	\$10,490	\$6,460	\$11,800	\$8,500
Dog License	\$5,091	\$4,105	\$3,200	\$5,000	\$2,480
LICENSES & PERMITS TOTAL	\$484,068	\$507,181	\$1,036,152	\$537,800	\$684,215
LICENSES AND PERMITS TOTAL	\$484,068	\$507,181	\$1,036,152	\$537,800	\$684,215
State and Local Grants					
Operating Grants					

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Road District - Operating	\$352,757	\$392,760	\$302,760	\$341,763	\$375,000
Clay County Senior Services	\$84,860	\$95,495	\$96,300	\$112,300	\$112,300
Marc Funds	\$61,390	\$57,229	\$61,507	\$80,100	\$80,100
Police Grants	\$12,950	\$11,967	\$13,307	\$10,000	\$10,000
Historic Preservation Grants	\$0	\$31,682	\$0	\$0	\$0
Emergency Operations Plan	\$0	\$0	\$0	\$0	\$8,715
OPERATING GRANTS TOTAL	\$511,957	\$589,133	\$473,873	\$544,163	\$586,115
Capital Grants					
School District	\$106,109	\$106,209	\$112,046	\$109,800	\$40,553
CAPITAL GRANTS TOTAL	\$106,109	\$106,209	\$112,046	\$109,800	\$40,553
STATE AND LOCAL GRANTS TOTAL	\$618,066	\$695,342	\$585,920	\$653,963	\$626,668
Fines and Forfeitures					
Fines & Forfeitures					
Court Fines	\$319,079	\$210,293	\$234,708	\$220,000	\$220,000
Court Costs	\$33,168	\$22,446	\$26,101	\$25,000	\$20,000
Forfeited Cash Bonds	\$13,060	\$13,990	\$6,745	\$10,000	\$10,000
Parking Fines	\$1,546	\$428	\$111	\$0	\$0
Inmate Maintenance Fee	\$0	\$0	\$4	\$0	\$0
FINES & FORFEITURES TOTAL	\$366,853	\$247,156	\$267,668	\$255,000	\$250,000
FINES AND FORFEITURES TOTAL	\$366,853	\$247,156	\$267,668	\$255,000	\$250,000
Interest					
Interest					
Interest Earnings	\$116,655	\$45,684	-\$69,079	\$15,000	\$25,000
Interest-Emergency Reserve	\$0	\$4,921	\$0	\$0	\$0
INTEREST TOTAL	\$116,655	\$50,605	-\$69,079	\$15,000	\$25,000
INTEREST TOTAL	\$116,655	\$50,605	-\$69,079	\$15,000	\$25,000
TOTAL	\$21,020,707	\$25,230,949	\$26,270,169	\$23,691,510	\$27,277,243

**General Fund
Budgeted Revenues by
Type**

Data Updated Apr 27, 2023,
10:32 AM



\$27,277,243.00

Revenues in 2023

2023 Expenses - General Fund

General Fund Expenses Summary - 2019 Actual to 2023 Budget

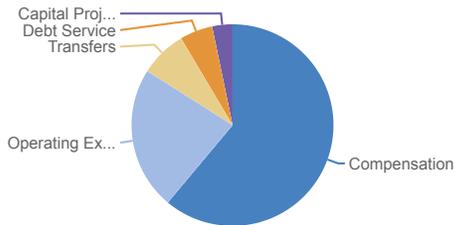
General Fund Expenses by Type

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation	\$14,279,990	\$15,659,770	\$14,844,996	\$15,293,951	\$16,646,243
Operating Expenses	\$4,274,411	\$4,985,185	\$4,421,087	\$5,083,184	\$6,240,737
Debt Service	\$1,302,486	\$1,264,221	\$1,379,702	\$1,384,287	\$1,434,780
Transfers	\$47,750	\$667,750	\$1,320,655	\$742,250	\$2,042,500
Capital Projects	\$393,668	\$987,909	\$1,285,424	\$1,184,168	\$889,800
TOTAL	\$20,298,306	\$23,564,835	\$23,251,863	\$23,687,840	\$27,254,060

General Fund Expenses by Department

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Police	\$5,357,308	\$5,544,872	\$5,688,431	\$5,908,558	\$6,236,740
Fire	\$4,982,434	\$4,590,876	\$5,100,891	\$5,175,586	\$5,356,806
Public Works	\$2,901,418	\$2,599,577	\$2,657,258	\$2,998,119	\$3,431,606
Information Services	\$2,442,152	\$2,438,069	\$3,037,672	\$3,371,275	\$3,274,897
City-Wide Programs	\$723,046	\$4,387,518	\$2,385,956	\$1,408,405	\$3,118,125
Administration	\$1,286,637	\$1,398,369	\$1,558,195	\$1,788,679	\$2,104,097
Finance	\$937,818	\$848,466	\$988,343	\$987,174	\$1,147,593
Planning & Development	\$795,441	\$809,573	\$845,173	\$943,992	\$1,253,031
Human Resources	\$310,315	\$358,614	\$415,250	\$433,790	\$575,987
Community Services	\$365,032	\$377,340	\$366,230	\$443,667	\$517,405
City Council	\$196,705	\$211,563	\$208,465	\$228,595	\$237,772
TOTAL	\$20,298,306	\$23,564,835	\$23,251,863	\$23,687,840	\$27,254,060

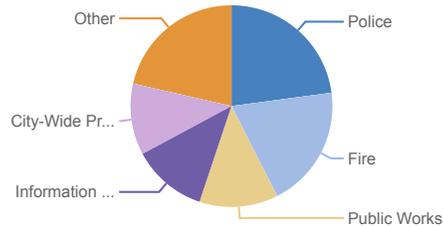
General Fund Budgeted Expenses by Type



\$27,254,059.57

Expenses in 2023

General Fund Budgeted Expenses by Department



\$27,254,059.57

Expenses in 2023

2023 Expenses - City Council

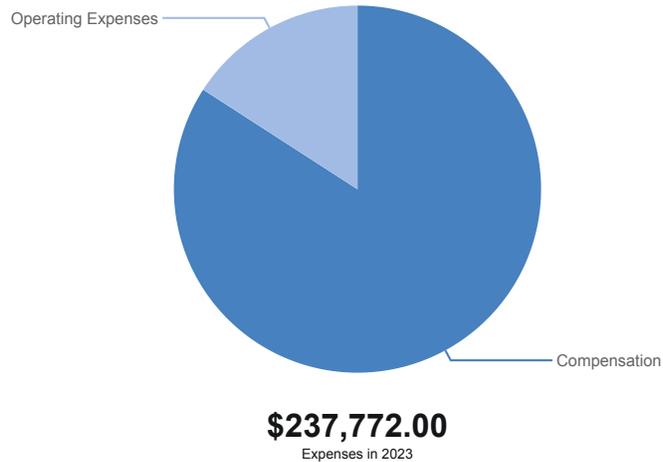
City Council Expenses 2019 Actual - 2023 Budget

Council 2023 Expense Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Costs					
Health Insurance	\$119,164	\$128,408	\$122,632	\$138,582	\$143,106
Dental Insurance	\$5,052	\$5,211	\$4,944	\$5,493	\$5,040
Social Security	\$828	\$823	\$1,234	\$3,520	\$3,564
Vision Insurance-Vsp	\$1,404	\$1,464	\$1,360	\$1,548	\$1,399
Life Insurance	\$74	\$72	\$70	\$75	\$259
Workers Compensation	\$66	\$73	\$61	\$49	\$70
PERSONNEL COSTS TOTAL	\$126,587	\$136,051	\$130,301	\$149,267	\$153,438
Personnel Salaries					
Regular	\$24,000	\$24,429	\$24,155	\$24,000	\$24,000
Health Savings - (HSA)	\$11,551	\$14,947	\$16,488	\$18,516	\$15,600
Opt Out (Health Insurance)	\$3,302	\$3,298	\$5,529	\$3,492	\$6,984
PERSONNEL SALARIES TOTAL	\$38,853	\$42,674	\$46,172	\$46,008	\$46,584
COMPENSATION TOTAL	\$165,440	\$178,725	\$176,473	\$195,275	\$200,022
Operating Expenses					
Insurance	\$16,250	\$21,722	\$18,578	\$15,070	\$16,200
Other Expenses	\$13,744	\$10,270	\$13,119	\$16,200	\$19,500
Travel & Training	\$1,248	\$577	\$0	\$850	\$850
Printing & Supplies	\$23	\$270	\$295	\$1,200	\$1,200
OPERATING EXPENSES TOTAL	\$31,265	\$32,838	\$31,992	\$33,320	\$37,750
TOTAL	\$196,705	\$211,563	\$208,465	\$228,595	\$237,772

Council 2023 Expense Budget by Type

Data Updated Apr 27, 2023, 10:32 AM





Administration

2023 Budget

Administration Department - Program Narrative

Mission Statement:

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

Services:

1. City Administrator

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

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

2. Economic Development

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

The Economic and Business Development Manager coordinates all economic and business development activities within the City and works closely with the Liberty Economic Development Corporation (LEDC) in recruiting new business activity. The Economic and Business Development Manager maintains and monitors the outcomes and successes of economic development projects; creates new ways to attract and enhance business development through incentives; updates the Economic Development Policy; works with state representatives on funding opportunities; works towards the sale and development of the City's property in Heartland Meadows; submits incentive proposals to LEDC, KCADC and the Missouri Partnership; works with Historic Downtown Liberty to create and educate business and property owners about enhancement opportunities; and submits reports and documents to the City Council for consideration. The City's economic development web page is monitored and maintained by the Economic and Business Development Manager.

3. City Clerk

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

The Deputy City Clerk attends all City Council meetings and prepares the City Council meeting minutes and summary notes. The City Clerk Division is also responsible for the City Council

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

4. Public Relations

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

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

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

5. Municipal Court

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

6. Prosecutor's Office

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

prepares and completes all plea recommendation's to go before the Judge for approval. The office consists of a Prosecutor, Associate Prosecutor and a Prosecutor Clerk.

7. Animal Control Unit

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

Staffing Levels

The Administration Department's proposed staffing levels for FY2023, along with a brief look at historical staffing levels, are as follows:

2023 Administration Budgeted Staff

Position Title	FY2019	FY2020	FY2021	FY2022	FY2023
Number of Budgeted Staff					
Administrative Assistant	1.00	0.00	0.00	0.00	0.00
Administrative Specialist	0.00	0.00	0.00	1.00	1.00
Animal Control Officer	1.00	2.00	2.00	2.00	2.00
Animal Control Supervisor	1.00	1.00	1.00	1.00	1.00
Animal Shelter Attendant	1.00	1.00	0.00	1.00	1.00
Animal Shelter Coordinator	0.00	0.00	1.00	1.00	1.00
Assistant City Administrator	1.00	1.00	1.00	1.00	1.00
Assistant to the City Administrator	1.00	1.00	0.00	0.00	0.00
Chief Strategic Operations Officer	0.00	0.00	1.00	1.00	1.00
City Administrator	1.00	1.00	1.00	1.00	1.00
Communication Manager	1.00	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Economic & Business Development Manager	1.00	1.00	1.00	1.00	1.00
Marketing & Special Events Supervisor	1.00	1.00	0.00	0.00	0.00
Municipal Court Cashier	0.00	0.00	0.00	1.00	1.00
Municipal Court Technician	1.00	1.00	1.00	1.00	1.00
Prosecutor's Assistant	1.00	1.00	1.00	1.00	1.00
Public Relations Coordinator	0.00	0.00	0.00	1.00	1.00
Recruitment Coordinator	0.00	1.00	1.00	0.00	0.00
NUMBER OF BUDGETED STAFF	14.00	15.00	14.00	17.00	17.00

Administration Department Goals & Objectives

FY2020		
Goal	Explanation	Status
1 Complete redesign process for City Website.	To develop a website that continues to meet changing technology and user needs	Postponed due to COVID-19 pandemic
2 Create review team for City website redesign.	To develop a more robust website that continues to meet changing technology and user needs.	Unveiling in 2021
3 Explore and evaluate value of existing and emerging social media platforms with existing staffing levels.	To expand community engagement.	Created 5 new social media platforms: Police Dept Facebook page Police Dept Twitter page Visit Liberty Facebook page Visit Liberty Instagram page Liberty Parks & Rec Health & Wellness Facebook Page
4 Improve Animal Control Services with the Construction of a new animal shelter facility	To improve Animal Control services and animal housing conditions	Opened a new animal shelter to animals February 2020 Opened to public by appointment only March 2020-December 2020 due to COVID pandemic
5 Improve Animal Control Services with the addition of a third Animal Control Officer position.	To improve animal care and call for service response times with the addition of a third Animal Control Officer.	Third animal control position added and filled - 1st quarter 2020
FY2021		
Goal	Explanation	Status
1 Create a review team to begin planning for the redesign process for the City of Liberty website.	To develop a website that continues to meet changing technology and user needs	Ongoing
2 Continue exploring and evaluating value of existing and emerging social media platforms with existing staffing levels.	To expand community engagement.	Ongoing
FY2022		
Goal	Explanation	Status
1 Implement an agenda management solution	Streamline meeting packet creation by enabling staff to create, submit, review and compile action items in a central repository. In addition, it will facilitate the streaming of Council meeting videos, allowing citizens to access videos anywhere and anytime; and, watch high definition playback on most mobile devices.	Completed
2 Transition to digital City Council Agenda packets.	Reduce staff time required to copy and compile City Council Agenda packet materials, and delivery of same, by transitioning to a fully digital format.	In process
3 Redesign the City's website	Redesign the City's website to allow a more user-friendly experience for website users, especially those on mobile devices.	In process; staff from multiple departments have been working with CivicPlus, the City's website provider, throughout 2022 on the redesign.
FY2023		
Goal	Explanation	Status
1 Transition to digital City Council Agenda packets.	Reduce staff time required to copy and compile City Council Agenda packet materials, and delivery of same, by transitioning to a fully digital format.	In process
2 Update Chapter 4 Animals of the City Code.	Improve clarity within Chapter 4 Animals of the City Code to enhance efficient adjudication of Animal Control cases through the City of Liberty Municipal Court.	In process
3 Update City Schedule of Fees related to Animal Control charges for service.	An updated schedule of fees will reflect true service costs to allow for full cost recovery for the Animal Control Division to provide animal care, animal housing, and public safety services.	In process
4 Complete a City-wide Traffic study	To assist with future decisions regarding development and City infrastructure planning.	Recommendation has been made and approval has been given to begin the process.
5 Roll out redesigned City's Website	Redesign the City's website to allow a more user-friendly experience for website users, especially those on mobile devices.	In process; the revised website is slated to go live in 2023. Once live, Public Relations staff will work with all departments to complete application of new content style.

2023 Expenses - Administration

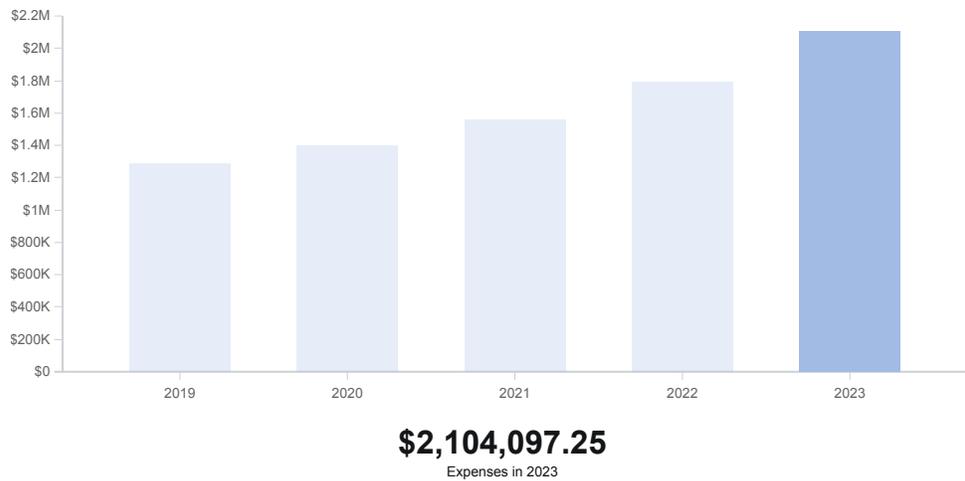
Administration Expenses 2019 Actual - 2023 Budget

Administration Expenses by Department

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
(10.20.001) City Administrator	\$386,615	\$412,449	\$464,181	\$429,140	\$547,234
(10.20.051) Animal Control	\$208,961	\$269,526	\$325,177	\$446,562	\$599,310
(10.20.031) Public Relations	\$212,798	\$255,027	\$273,167	\$322,623	\$372,155
(10.20.131) Municipal Court	\$223,973	\$186,946	\$227,372	\$287,433	\$313,675
(10.20.021) City Clerk	\$157,375	\$184,156	\$162,272	\$188,974	\$147,335
(10.20.121) Prosecutors Office	\$96,915	\$90,265	\$106,026	\$113,947	\$124,388
TOTAL	\$1,286,637	\$1,398,369	\$1,558,195	\$1,788,679	\$2,104,097

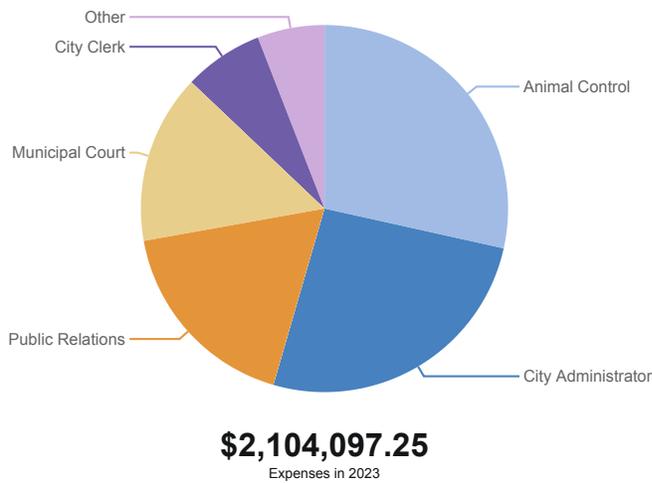
Total Administration Expenses

Data Updated Apr 27, 2023, 10:32 AM



Administration Expenses by Department

Data Updated Apr 27, 2023, 10:32 AM



2023 General Fund Expense Budgets in Detail by Department

City Administrator Expense Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$258,056	\$272,303	\$307,276	\$250,853	\$347,228
Health Savings - (HSA)	\$4,654	\$5,800	\$6,278	\$6,648	\$6,720
Part-Time	\$0	\$0	\$0	\$22,800	\$0
Overtime	\$0	\$0	\$138	\$1,000	\$1,040
PERSONNEL SALARIES TOTAL	\$262,710	\$278,103	\$313,692	\$281,301	\$354,988
Personnel Costs					
Health Insurance	\$48,761	\$55,054	\$56,736	\$59,998	\$67,872
Retirement - Lagere	\$26,064	\$28,601	\$32,962	\$28,177	\$53,603
Social Security	\$18,458	\$19,374	\$21,257	\$21,520	\$27,157
Dental Insurance	\$1,726	\$1,739	\$1,747	\$1,834	\$1,835
Workers Compensation	\$699	\$729	\$747	\$564	\$1,016
Vision Insurance-Vsp	\$332	\$369	\$367	\$385	\$386
Disability Insurance	\$136	\$136	\$143	\$151	\$106
Life Insurance	\$50	\$50	\$60	\$70	\$81
PERSONNEL COSTS TOTAL	\$96,226	\$106,053	\$114,020	\$112,699	\$152,056
COMPENSATION TOTAL	\$358,936	\$384,156	\$427,712	\$394,000	\$507,044
Operating Expenses					
Other Expenses	\$15,420	\$14,512	\$14,834	\$15,300	\$19,800
Printing & Supplies	\$6,048	\$5,810	\$6,622	\$8,650	\$8,650
Insurance	\$5,056	\$6,758	\$5,780	\$4,690	\$5,040
Travel & Training	\$10	\$655	\$2,353	\$6,000	\$6,000
Non Capital Equipment	\$1,145	\$559	\$6,880	\$500	\$700
OPERATING EXPENSES TOTAL	\$27,679	\$28,293	\$36,468	\$35,140	\$40,190
TOTAL	\$386,615	\$412,449	\$464,181	\$429,140	\$547,234

City Clerk Expense Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$73,041	\$75,931	\$78,003	\$79,814	\$60,320
Part-Time	\$0	\$0	\$0	\$7,000	\$0
Opt Out (Health Insurance)	\$0	\$0	\$0	\$0	\$3,492
Health Savings - (HSA)	\$1,116	\$810	\$828	\$720	\$0
Overtime	\$0	\$0	\$0	\$1,000	\$0
PERSONNEL SALARIES TOTAL	\$74,157	\$76,741	\$78,831	\$88,534	\$63,812
Personnel Costs					
Health Insurance	\$18,597	\$20,967	\$20,874	\$23,082	\$0
Retirement - Lagers	\$7,377	\$7,975	\$8,350	\$8,887	\$9,636
Social Security	\$5,249	\$5,488	\$5,651	\$6,773	\$4,882
Dental Insurance	\$617	\$621	\$624	\$655	\$0
Workers Compensation	\$241	\$218	\$195	\$180	\$176
Vision Insurance-Vsp	\$206	\$205	\$189	\$214	\$0
Disability Insurance	\$49	\$49	\$51	\$54	\$0
Life Insurance	\$18	\$18	\$22	\$25	\$29
PERSONNEL COSTS TOTAL	\$32,354	\$35,540	\$35,956	\$39,870	\$14,723
COMPENSATION TOTAL	\$106,511	\$112,281	\$114,787	\$128,404	\$78,535
Operating Expenses					
Fees	\$42,166	\$64,353	\$45,045	\$51,500	\$57,500
Printing & Supplies	\$5,753	\$4,853	\$71	\$5,900	\$6,500
Insurance	\$2,465	\$2,414	\$2,064	\$1,670	\$1,800
Travel & Training	\$200	\$0	\$20	\$1,200	\$1,200
Non Capital Equipment	\$0	\$0	\$0	\$0	\$1,500
Other Expenses	\$280	\$255	\$285	\$300	\$300
OPERATING EXPENSES TOTAL	\$50,864	\$71,875	\$47,485	\$60,570	\$68,800
TOTAL	\$157,375	\$184,156	\$162,272	\$188,974	\$147,335

Public Relations Expense Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$143,134	\$179,205	\$191,157	\$210,639	\$234,635
Opt Out (Health Insurance)	\$3,302	\$3,298	\$3,492	\$3,492	\$3,492
Health Savings - (HSA)	\$1,755	\$2,193	\$2,444	\$4,899	\$3,000
Part-Time	\$1,038	\$2,611	\$5,015	\$0	\$0
PERSONNEL SALARIES TOTAL	\$149,228	\$187,307	\$202,108	\$219,030	\$241,127
Personnel Costs					
Retirement - Lagers	\$14,790	\$19,176	\$19,783	\$23,874	\$36,410
Health Insurance	\$14,992	\$16,231	\$16,281	\$33,978	\$24,230
Social Security	\$10,965	\$13,714	\$15,101	\$16,756	\$18,446
Dental Insurance	\$1,233	\$1,242	\$1,255	\$1,801	\$1,600
Workers Compensation	\$376	\$450	\$451	\$432	\$685
Vision Insurance-Vsp	\$138	\$142	\$158	\$365	\$239
Disability Insurance	\$97	\$97	\$106	\$148	\$104
Life Insurance	\$36	\$36	\$45	\$69	\$79
PERSONNEL COSTS TOTAL	\$42,629	\$51,087	\$53,178	\$77,423	\$81,793
COMPENSATION TOTAL	\$191,857	\$238,394	\$255,286	\$296,453	\$322,920
Operating Expenses					
Printing & Supplies	\$9,387	\$8,201	\$8,752	\$12,150	\$13,050
Other Expenses	\$4,095	\$3,569	\$4,054	\$6,470	\$7,335
Insurance	\$3,611	\$4,827	\$4,128	\$3,350	\$4,950
Travel & Training	\$3,848	\$36	\$946	\$4,200	\$8,650
Fees	\$0	\$0	\$0	\$0	\$15,250
OPERATING EXPENSES TOTAL	\$20,941	\$16,633	\$17,881	\$26,170	\$49,235
TOTAL	\$212,798	\$255,027	\$273,167	\$322,623	\$372,155

Municipal Court Expense Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$138,410	\$113,409	\$137,284	\$166,866	\$179,385
Overtime	\$9,868	\$7,716	\$17,115	\$11,000	\$15,146
Opt Out (Health Insurance)	\$0	\$0	\$1,310	\$3,492	\$3,492
Health Savings - (HSA)	\$330	\$1,062	\$1,524	\$3,036	\$1,200
Part-Time	\$5,108	\$0	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$153,715	\$122,187	\$157,233	\$184,394	\$199,223
Personnel Costs					
Health Insurance	\$31,031	\$25,675	\$23,151	\$40,866	\$31,758
Retirement - Lagers	\$10,863	\$10,692	\$14,239	\$17,973	\$26,844
Social Security	\$10,959	\$8,633	\$11,263	\$14,106	\$15,241
Dental Insurance	\$1,213	\$1,064	\$1,063	\$1,764	\$1,562
Workers Compensation	\$345	\$369	\$311	\$362	\$557
Vision Insurance-Vsp	\$296	\$225	\$195	\$365	\$328
Life Insurance	\$39	\$77	\$71	\$75	\$86
Disability Insurance	\$57	\$50	\$52	\$108	\$76
PERSONNEL COSTS TOTAL	\$54,804	\$46,784	\$50,346	\$75,619	\$76,452
COMPENSATION TOTAL	\$208,519	\$168,971	\$207,578	\$260,013	\$275,675
Operating Expenses					
Printing & Supplies	\$3,715	\$6,257	\$6,078	\$10,300	\$9,000
Insurance	\$5,417	\$7,241	\$6,193	\$5,020	\$7,200
Fees	\$4,267	\$4,148	\$4,965	\$4,650	\$8,000
Travel & Training	\$1,786	\$250	\$2,179	\$5,500	\$8,500
Other Expenses	\$270	\$80	\$380	\$1,450	\$2,300
Non Capital Equipment	\$0	\$0	\$0	\$500	\$3,000
OPERATING EXPENSES TOTAL	\$15,454	\$17,975	\$19,794	\$27,420	\$38,000
TOTAL	\$223,973	\$186,946	\$227,372	\$287,433	\$313,675

Prosecutor's Office Expense Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$49,205	\$47,673	\$57,366	\$58,117	\$61,611
Health Savings - (HSA)	\$2,091	\$2,925	\$3,864	\$4,068	\$3,600
Overtime	\$348	\$2,673	\$967	\$2,000	\$2,080
Opt Out (Health Insurance)	\$0	\$388	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$51,644	\$53,659	\$62,197	\$64,185	\$67,291
Personnel Costs					
Health Insurance	\$21,209	\$20,492	\$23,712	\$25,026	\$29,358
Social Security	\$3,386	\$3,379	\$3,995	\$4,720	\$5,148
Retirement - Lagers	\$3,035	\$1,151	\$4,144	\$4,600	\$6,560
Dental Insurance	\$925	\$940	\$1,056	\$1,109	\$1,109
Workers Compensation	\$269	\$302	\$310	\$269	\$175
Vision Insurance-Vsp	\$241	\$192	\$228	\$88	\$239
Life Insurance	\$36	\$30	\$43	\$50	\$58
Disability Insurance	\$0	\$6	\$0	\$0	\$0
PERSONNEL COSTS TOTAL	\$29,101	\$26,494	\$33,487	\$35,862	\$42,647
COMPENSATION TOTAL	\$80,746	\$80,153	\$95,684	\$100,047	\$109,938
Operating Expenses					
Fees	\$7,575	\$5,575	\$5,585	\$6,000	\$6,000
Insurance	\$3,611	\$3,560	\$2,861	\$3,350	\$3,600
Travel & Training	\$4,029	\$649	\$573	\$4,200	\$4,000
Non Capital Equipment	\$0	\$0	\$1,226	\$0	\$500
Printing & Supplies	\$905	\$128	\$96	\$250	\$250
Other Expenses	\$50	\$200	\$0	\$100	\$100
OPERATING EXPENSES TOTAL	\$16,170	\$10,112	\$10,342	\$13,900	\$14,450
TOTAL	\$96,915	\$90,265	\$106,026	\$113,947	\$124,388

Animal Control Expense Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$105,494	\$126,263	\$154,581	\$191,603	\$238,657
Overtime	\$5,696	\$14,020	\$20,607	\$15,000	\$15,600
Health Savings - (HSA)	\$4,151	\$4,406	\$4,162	\$5,298	\$9,600
Opt Out (Health Insurance)	\$0	\$1,455	\$3,492	\$3,492	\$0
Part-Time	\$0	\$0	\$501	\$0	\$0
PERSONNEL SALARIES TOTAL	\$115,341	\$146,143	\$183,343	\$215,393	\$263,857
Personnel Costs					
Health Insurance	\$40,627	\$47,014	\$44,520	\$59,499	\$86,682
Retirement - Laggers	\$10,164	\$11,075	\$16,895	\$23,478	\$39,842
Social Security	\$8,033	\$10,573	\$13,421	\$16,478	\$20,185
Workers Compensation	\$2,927	\$3,400	\$3,729	\$4,810	\$6,628
Dental Insurance	\$1,441	\$1,978	\$2,156	\$2,747	\$2,873
Vision Insurance-Vsp	\$381	\$529	\$595	\$774	\$756
Disability Insurance	\$106	\$166	\$161	\$243	\$114
Life Insurance	\$39	\$51	\$75	\$113	\$144
PERSONNEL COSTS TOTAL	\$63,717	\$74,787	\$81,553	\$108,142	\$157,224
COMPENSATION TOTAL	\$179,058	\$220,930	\$264,896	\$323,535	\$421,081
Operating Expenses					
Utilities	\$4,830	\$16,163	\$18,904	\$20,000	\$21,000
Printing & Supplies	\$9,416	\$12,491	\$17,469	\$18,000	\$22,000
Insurance	\$6,870	\$10,432	\$11,378	\$9,577	\$13,629
Maintenance	\$4,922	\$6,987	\$6,017	\$12,350	\$14,500
Other Expenses	\$1,092	\$1,808	\$2,388	\$5,000	\$6,000
Travel & Training	\$1,267	\$0	\$1,641	\$5,000	\$7,000
Fees	\$1,506	\$715	\$1,266	\$3,100	\$4,100
Non Capital Equipment	\$0	\$0	\$1,217	\$0	\$0
OPERATING EXPENSES TOTAL	\$29,903	\$48,596	\$60,281	\$73,027	\$88,229
Capital Projects					
Capital Outlays	\$0	\$0	\$0	\$50,000	\$90,000
CAPITAL PROJECTS TOTAL	\$0	\$0	\$0	\$50,000	\$90,000
TOTAL	\$208,961	\$269,526	\$325,177	\$446,562	\$599,310

City of



LIBERTY COMMONS

Finance Department

2023 Budget

Finance Department - Program Narrative

Mission Statement:

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

Services:

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

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

Staffing Levels

The Finance Department's proposed staffing levels for FY2023, along with a brief look at historical staffing levels, are as follows:

Finance Department Staffing Levels

Position Title	FY2019	FY2020	FY2021	FY2022	FY2023
Number of Budgeted Staff					
Accountant	2.00	2.00	2.00	1.00	2.00
Accounting Manager	2.00	2.00	2.00	1.00	1.00
Accounting Specialist	1.00	1.00	1.00	2.00	2.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00
Finance Analyst	1.00	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00	1.00
Finance Technician	2.00	3.00	3.00	3.00	3.00
Lead Finance Technician	1.00	0.00	0.00	0.00	0.00
Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Payroll Specialist	1.00	1.00	1.00	1.00	1.00
NUMBER OF BUDGETED STAFF	13.00	13.00	13.00	12.00	13.00

Finance Department Goals & Objectives

FY2020		
Goal	Explanation	Status
1 Continue succession planning within the Finance Department	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.	Ongoing
2 Continued OpenGov Utilization	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.	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.	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.	Completed in July of 2020.
FY2021		
Goal	Explanation	Status
1 WaterSmart Integration	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.	Completed and rolled out to citizens February 1, 2021.
2 Upgrade Payroll/HR Software	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.	Postponed until 2022
3 Upgrade Financial Software	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.	Postponed
4 Support Council discussions on support for existing City services and provide Capital improvements that citizens expect.	Utilizing existing taxes to support existing City services.	Ongoing
FY2022		
Goal	Explanation	Status
1 Upgrade Payroll/HR Software	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.	Completed December 2022.
2 Continue succession planning within the Finance Department	Getting all personnel trained on current positions, as well as cross training on other positions so they are able to cover when personnel are out of the office. Continue our succession planning within our department.	Ongoing
3 Training Enhancement	Enhance the training opportunities that are provided to our employees. Allow for employees to attend outside training events and more webinars.	Ongoing
FY2023		
Goal	Explanation	Status
1 Upgrade the Financial Software/Utility Billing Software	Ideally, Finance would find a software that can easily be integrated into, which includes features that will improve efficiencies within the organization. Along with the new Financial System, the City would also need to upgrade the current Utility Billing Program. Both of the current systems have been in place since the late 1980's	Beginning in 2021, Finance along with IT staff began the search for a new Financial System. However, this particular item had to be postponed due to other software implementation taking top priority.
2 Continue training and succession planning within the Finance Department	Having all personnel trained on current positions, as well as cross training on other positions so they are able to cover when personnel are out of the office. Continue our succession planning within our department.	Ongoing

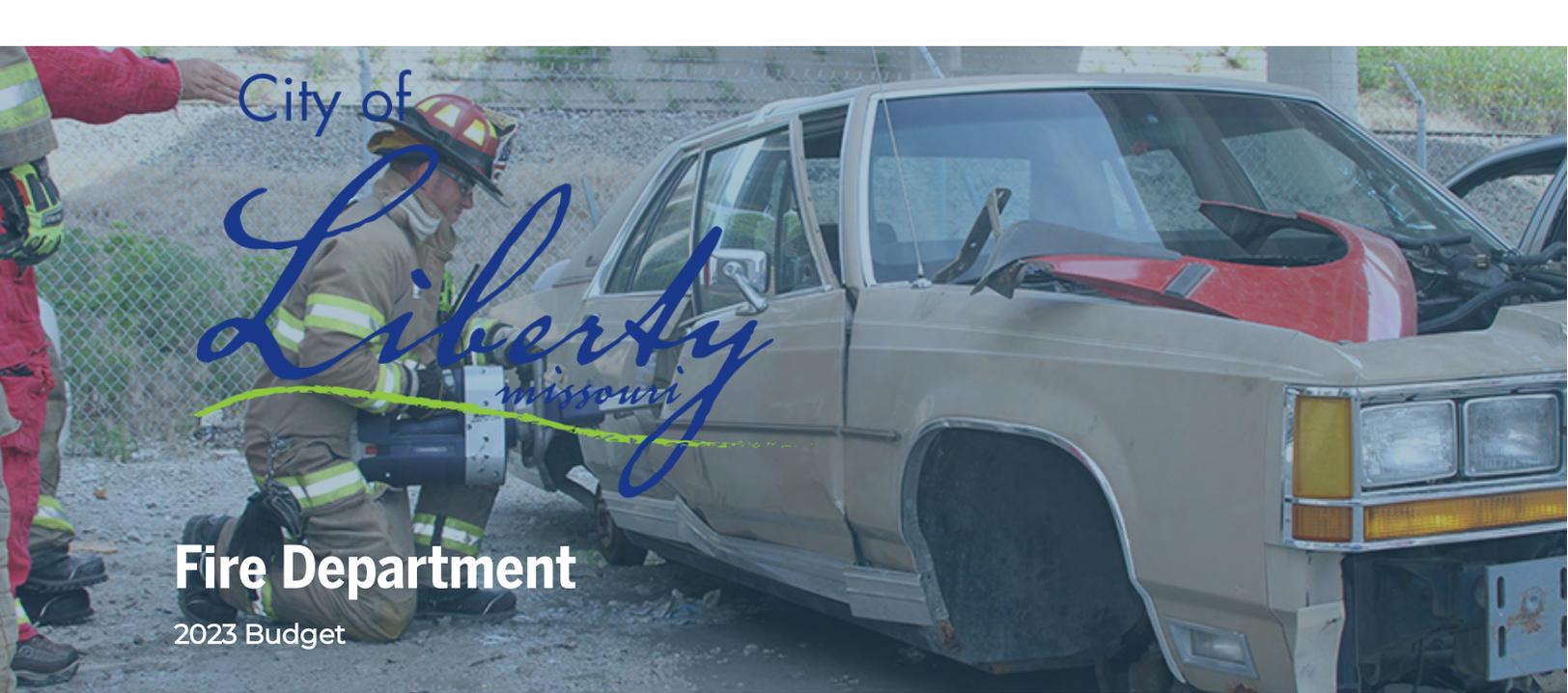
3	Training Enhancement	Enhance the training opportunities that are provided to our employees. Allow for employees to attend outside training events and more webinars.	Ongoing
4	Creation of the City's Comprehensive Annual Financial Report	Utilizing the newly purchased software from FORVIS will allow Finance staff to complete the annual financial report completely in-house. By completing our annual audit report in-house, it is estimated the City will save roughly \$30,000 each year on auditing services.	In progress
5	OpenGov: Workforce and Stories	To streamline the process of budgeting for Compensation, and make our Budget Book interactive.	In the last quarter of 2022, Finance added the Workforce and Stories components of OpenGov and began training on them.

2023 Expenses - Finance

Finance Expenses 2019 Actual - 2023 Budget

Finance Department Expense Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$558,681	\$492,563	\$533,846	\$515,074	\$568,348
Part-Time	\$0	\$0	\$19,950	\$35,000	\$45,000
Health Savings - (HSA)	\$7,752	\$6,683	\$6,471	\$9,876	\$10,592
Opt Out (Health Insurance)	\$8,918	\$7,595	\$7,348	\$5,238	\$8,730
Overtime	\$1,350	\$2,540	\$3,933	\$520	\$541
PERSONNEL SALARIES TOTAL	\$576,700	\$509,380	\$571,548	\$565,708	\$633,211
Personnel Costs					
Health Insurance	\$63,566	\$60,725	\$65,737	\$104,429	\$98,735
Retirement - Lagers	\$52,531	\$52,860	\$50,999	\$57,847	\$88,820
Social Security	\$42,036	\$36,809	\$40,180	\$43,277	\$48,441
Dental Insurance	\$3,684	\$3,508	\$3,485	\$4,437	\$4,000
Workers Compensation	\$1,325	\$1,403	\$1,207	\$1,130	\$1,791
Vision Insurance-Vsp	\$824	\$826	\$834	\$1,157	\$994
Disability Insurance	\$308	\$344	\$361	\$436	\$319
Life Insurance	\$129	\$128	\$154	\$203	\$242
PERSONNEL COSTS TOTAL	\$164,404	\$156,603	\$162,956	\$212,916	\$243,342
COMPENSATION TOTAL	\$741,104	\$665,983	\$734,504	\$778,624	\$876,553
Operating Expenses					
Fees	\$166,138	\$152,927	\$221,194	\$181,000	\$205,000
Insurance	\$12,896	\$17,088	\$14,615	\$11,850	\$14,540
Printing & Supplies	\$10,934	\$9,277	\$9,380	\$6,700	\$7,000
Other Expenses	\$2,823	\$1,537	\$4,206	\$3,050	\$3,550
Travel & Training	\$1,785	\$63	\$0	\$4,500	\$4,500
Maintenance	\$1,438	\$1,590	\$915	\$950	\$950
Non Capital Equipment	\$700	\$0	\$3,530	\$500	\$500
OPERATING EXPENSES TOTAL	\$196,714	\$182,483	\$253,839	\$208,550	\$236,040
Capital Projects					
Capital Outlays	\$0	\$0	\$0	\$0	\$35,000
CAPITAL PROJECTS TOTAL	\$0	\$0	\$0	\$0	\$35,000
TOTAL	\$937,818	\$848,466	\$988,343	\$987,174	\$1,147,593



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	2017	2018	2019	2020	2021	2022
Dispatch to Enroute	1.36	1.51	1.41	1.54	1.43	1.48
Enroute to On Scene	3.83	4.15	4.14	4.01	3.86	5.00
Dispatch to On Scene	5.19	5.67	6.01	5.87	6.33	6.10
911 to On Scene	6.51	7.5	7.6	6.9	7.00	6.45

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	2017	2018	2019	2020	2021	2022
EMS Pt. Transports	2234	2324	2800	2781	3471	3613
Total Responses	3362	3861	4,377	4629	5652	6076

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

3. Emergency Medical Services

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

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

4. Fire Training

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

5. Fire Prevention

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

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

Staffing Levels

The Fire Department's proposed staffing levels for FY2023, along with a brief look at historical staffing levels, are as follows:

Fire Department Staffing Levels

Position Title	FY2019	FY2020	FY2021	FY2022	FY2023
Number of Budgeted Staff					
Administrative Assistant	0.50	0.50	0.50	1.00	1.00
Assistant Chief-Shift Commander	3.00	3.00	3.00	3.00	3.00
Division Chief-EMS	0.00	0.00	0.00	1.00	1.00
Division Chief-Fire Marshal	1.00	1.00	1.00	1.00	1.00
Division Chief-Support Services	1.00	1.00	1.00	1.00	1.00
Fire Captain	9.00	9.00	9.00	9.00	9.00
Fire Chief	1.00	1.00	1.00	1.00	1.00
Firefighter/EMT	10.00	10.00	8.00	11.00	14.00
Firefighter/Paramedic	29.00	29.00	31.00	34.00	34.00
NUMBER OF BUDGETED STAFF	54.50	54.50	54.50	62.00	65.00

Fire Department Goals & Objectives

FY2020		
Goal	Explanation	Status
1 Establish an eligibility list to fill current and future vacancies.	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.	The FD hired two Firefighter/Paramedics in 2019. Established an eligibility list with a Firefighter/Paramedic Student qualified individuals for future vacancies.
2 Complete construction of a Fire Training Tower. Train employees to operate the tower. Establish policies and plans for operations.	To provide opportunities for employees to receive the training needed to support the operations of the training tower, specifically pertaining to live burns. Implement necessary policies and plans to coordinate the operations of the training facility.	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).	Complete the development of and implement a CDP.	In progress.
4 Prepare and complete a promotional process for the position of Assistant Chief of EMS.	The department will conduct a process to promote an internal Captain for the position of Assistant Chief of EMS.	Position was put on hold in 2020 due to COVID. Anticipated to be filled in 2021.
FY2021		
Goal	Explanation	Status
1 Establish an eligibility list to fill current and future vacancies.	The FD 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.	Ongoing
2 Prepare and complete a Study to remodel Fire Station # 3 and purchased land for Fire Station # 4.	The Fire Department intends to look at future growth in order to continue to provide high quality service to the citizens of Liberty.	Moving forward with the Station 3 RFP in 2022.
3 Recover/return to normal after COVID-19	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.	In progress.
FY2022		
Goal	Explanation	Status
1 Establish an eligibility list to fill current and future vacancies.	The FD will advertise for the positions of Firefighter/Paramedic and Firefighter/Paramedic in 2022. The Department will complete an eligibility process to establish a list to utilize to fill vacancies and future positions.	Ongoing
2 Prepare and complete a Study to remodel Fire Station # 3 and purchased land for Fire Station # 4.	The Fire Department intends to look at future growth in order to continue to provide high quality service to the citizens of Liberty.	Land was purchased in order to expand station #3 and land has been donated for station #4 on Church Rd.
3 Add a full third full time staffed ambulance at station 3.	2021 seen an increase of over 1,000 calls. In order to cut down on M/A we will staff a third full time ambulance at Station 3.	The 3rd full time ambulance was added in March of 2022, this has helped with decreasing response times.
FY2023		
Goal	Explanation	Status
1 Establish an eligibility list to fill current and future vacancies.	The FD will advertise for the positions of Firefighter/Paramedic and Firefighter/Paramedic in 2023. The Department will complete an eligibility process to establish a list to utilize to fill vacancies and future positions.	Ongoing
2 Complete the remodel of Fire Station #3 and secure land for possible Station 5 south side of the City.	The Fire Department intends to look at future growth in order to continue to provide high quality service to the citizens of Liberty.	
3 Add staffing to Truck 1 to continue to improve responses.	Add 3 additional staff to Truck 1; with the increased amount of calls, it is important to have staff to ensure we can respond to these calls.	

2023 Expenses - Fire

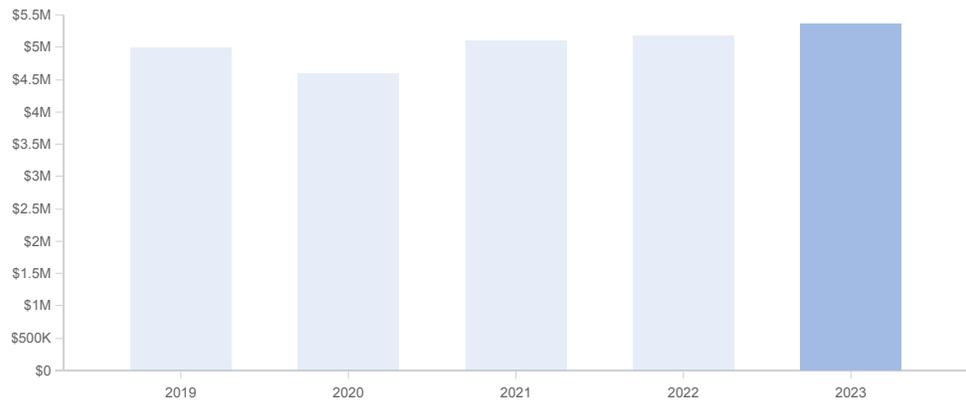
Fire Expenses 2019 Actual - 2023 Budget

Fire Total Expense Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$3,002,966	\$2,892,093	\$3,184,253	\$3,336,012	\$4,648,765
Overtime	\$378,592	\$614,690	\$652,953	\$360,917	\$360,917
Health Savings - (HSA)	\$64,979	\$68,119	\$67,663	\$82,404	\$115,200
Opt Out (Health Insurance)	\$24,577	\$26,059	\$32,738	\$31,428	\$38,412
PERSONNEL SALARIES TOTAL	\$3,471,114	\$3,600,961	\$3,937,606	\$3,810,761	\$5,163,294
Personnel Costs					
Retirement - Lagers	\$760,271	\$814,637	\$925,311	\$909,470	\$1,492,763
Health Insurance	\$687,903	\$735,697	\$729,456	\$848,325	\$1,101,978
Workers Compensation	\$308,306	\$365,104	\$330,408	\$303,326	\$549,417
Social Security	\$255,822	\$265,631	\$291,406	\$298,071	\$401,540
Out Of Class	\$84,609	\$82,205	\$82,931	\$85,600	\$85,600
Dental Insurance	\$28,650	\$27,982	\$27,596	\$30,965	\$34,573
Vision Insurance-Vsp	\$7,606	\$7,638	\$7,810	\$9,006	\$9,852
Disability Insurance	\$2,224	\$2,197	\$2,293	\$2,565	\$2,128
Life Insurance	\$839	\$827	\$1,212	\$1,214	\$1,787
Detail Allowance	\$311	\$95	\$72	\$300	\$300
Contra Salaries & Benefits	-\$1,195,103	-\$724,595	-\$1,918,279	-\$1,839,350	-\$4,361,368
PERSONNEL COSTS TOTAL	\$941,440	\$1,577,417	\$480,216	\$649,492	-\$681,430
COMPENSATION TOTAL	\$4,412,554	\$5,178,379	\$4,417,822	\$4,460,253	\$4,481,864
Operating Expenses					
Maintenance	\$201,120	\$209,996	\$268,364	\$246,344	\$298,500
Insurance	\$125,131	\$138,649	\$134,797	\$130,738	\$152,792
Printing & Supplies	\$116,018	\$97,589	\$113,301	\$115,700	\$136,500
Travel & Training	\$25,835	\$12,110	\$33,014	\$72,200	\$95,200
Other Expenses	\$38,664	\$34,452	\$45,580	\$46,851	\$63,650
Fees	\$16,565	\$13,761	\$32,188	\$53,600	\$81,800
Utilities	\$39,008	\$29,929	\$31,725	\$34,400	\$32,600
Non Capital Equipment	\$7,537	\$2,968	\$24,100	\$15,500	\$13,900
OPERATING EXPENSES TOTAL	\$569,879	\$539,454	\$683,069	\$715,333	\$874,942
Transfers					
Interfund Transfers	\$0	-\$1,126,957	\$0	\$0	\$0
TRANSFERS TOTAL	\$0	-\$1,126,957	\$0	\$0	\$0
TOTAL	\$4,982,434	\$4,590,876	\$5,100,891	\$5,175,586	\$5,356,806

**Fire Department
Expense Budget**

Data Updated Apr 27, 2023,
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\$5,356,806.00
Expenses in 2023

Fire Administration Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries	\$185,852	\$150,614	\$162,488	\$204,276	\$215,084
Personnel Costs	\$76,974	\$82,401	\$85,503	\$107,184	\$131,669
COMPENSATION TOTAL	\$262,825	\$233,015	\$247,991	\$311,460	\$346,753
Operating Expenses					
Maintenance	\$45,648	\$64,812	\$64,102	\$64,350	\$78,300
Insurance	\$16,464	\$17,972	\$32,383	\$48,718	\$51,992
Utilities	\$37,706	\$24,864	\$25,412	\$30,000	\$28,000
Fees	\$4,565	\$1,581	\$20,188	\$31,600	\$51,800
Printing & Supplies	\$8,600	\$5,038	\$6,858	\$7,450	\$7,200
Travel & Training	\$4,594	\$1,723	\$467	\$7,000	\$10,000
Non Capital Equipment	\$2,537	\$490	\$10,619	\$2,500	\$2,000
Other Expenses	\$3,630	\$2,286	\$2,203	\$4,651	\$5,050
OPERATING EXPENSES TOTAL	\$123,744	\$118,766	\$162,230	\$196,269	\$234,342
Transfers					
Interfund Transfers	\$0	-\$1,126,957	\$0	\$0	\$0
TRANSFERS TOTAL	\$0	-\$1,126,957	\$0	\$0	\$0
TOTAL	\$386,570	-\$775,176	\$410,221	\$507,729	\$581,095

Fire Emergency Services Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries	\$3,104,381	\$3,266,420	\$3,550,570	\$3,388,439	\$4,647,829
Personnel Costs	\$758,388	\$1,382,410	\$269,066	\$414,873	-\$1,027,865
COMPENSATION TOTAL	\$3,862,769	\$4,648,830	\$3,819,636	\$3,803,312	\$3,619,964
Operating Expenses					
Maintenance	\$122,572	\$110,808	\$139,834	\$117,540	\$140,500
Insurance	\$104,320	\$115,850	\$98,285	\$78,680	\$97,200
Other Expenses	\$29,786	\$28,334	\$38,415	\$36,000	\$52,000
Printing & Supplies	\$26,140	\$19,467	\$22,121	\$28,500	\$39,800
Non Capital Equipment	\$4,820	\$2,072	\$12,832	\$8,000	\$8,400
Travel & Training	\$322	\$0	\$10	\$0	\$0
OPERATING EXPENSES TOTAL	\$287,960	\$276,532	\$311,497	\$268,720	\$337,900
TOTAL	\$4,150,729	\$4,925,361	\$4,131,132	\$4,072,032	\$3,957,864

Fire EMS Services Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2022 Actual	2023 Budget	2023 Actual
Operating Expenses							
Printing & Supplies	\$73,558	\$71,182	\$82,375	\$69,000	\$79,495	\$78,000	\$18,701
Maintenance	\$29,144	\$31,910	\$58,323	\$58,000	\$102,664	\$70,000	\$20,801
Fees	\$12,000	\$12,180	\$12,000	\$22,000	\$12,180	\$30,000	\$4,000
Utilities	\$1,121	\$3,710	\$4,527	\$4,400	\$5,921	\$4,600	\$1,529
Other Expenses	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,300	\$0
Non Capital Equipment	\$181	\$406	\$649	\$5,000	\$38	\$3,500	\$0
Travel & Training	\$0	\$1,398	\$899	\$0	\$393	\$0	\$0
OPERATING EXPENSES TOTAL	\$119,004	\$123,787	\$161,773	\$161,400	\$203,691	\$189,400	\$45,031
TOTAL	\$119,004	\$123,787	\$161,773	\$161,400	\$203,691	\$189,400	\$45,031

Fire Training Division Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries	\$84,938	\$85,001	\$110,313	\$104,590	\$116,054
Personnel Costs	\$49,374	\$52,141	\$62,389	\$63,797	\$80,850
COMPENSATION TOTAL	\$134,312	\$137,142	\$172,702	\$168,387	\$196,904
Operating Expenses					
Travel & Training	\$18,632	\$8,764	\$30,123	\$64,000	\$84,000
Maintenance	\$3,663	\$2,213	\$5,894	\$4,500	\$7,000
Insurance	\$2,173	\$2,414	\$2,064	\$1,670	\$1,800
Printing & Supplies	\$645	-\$786	-\$184	\$1,200	\$1,600
Utilities	\$69	\$484	\$650	\$0	\$0
Other Expenses	\$215	\$215	\$215	\$0	\$0
OPERATING EXPENSES TOTAL	\$25,398	\$13,303	\$38,762	\$71,370	\$94,400
TOTAL	\$159,710	\$150,445	\$211,464	\$239,757	\$291,304

Fire Prevention Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries	\$95,944	\$98,926	\$114,236	\$113,456	\$184,327
Personnel Costs	\$56,704	\$60,465	\$63,257	\$63,638	\$133,916
COMPENSATION TOTAL	\$152,648	\$159,392	\$177,494	\$177,094	\$318,243
Operating Expenses					
Printing & Supplies	\$7,076	\$2,688	\$2,132	\$9,550	\$9,900
Other Expenses	\$2,033	\$617	\$1,748	\$3,200	\$3,300
Insurance	\$2,173	\$2,414	\$2,064	\$1,670	\$1,800
Travel & Training	\$2,287	\$225	\$1,516	\$1,200	\$1,200
Maintenance	\$92	\$252	\$212	\$1,954	\$2,700
Utilities	\$112	\$871	\$1,136	\$0	\$0
OPERATING EXPENSES TOTAL	\$13,773	\$7,067	\$8,807	\$17,574	\$18,900
TOTAL	\$166,421	\$166,458	\$186,301	\$194,668	\$337,143



Human Resources & Risk Management - Program Narrative

Mission Statement:

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

Services:

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

HR & Risk Management has a workforce of four full-time employees who oversee and manage over \$50 million worth of benefits, programs, insurance and liability for the City of Liberty. This estimate includes insurance plans such as auto, electronic data processing, property, casualty, inland marine, workers' compensation, employee benefits and salaries. HR & Risk Management also coordinates policy review and development; labor relations; employee relations; staff development and training; internal strategic direction; leadership development and succession planning; compensation management; performance management; recruitment; new hire orientation; benefits open enrollment; drug and alcohol testing; Human Resource Information System (HRIS) oversight; and federal and state law compliance. The HR & Risk Management staff works diligently to provide these programs and services in a timely, cost effective method to ensure proper internal expenditures of taxpayer dollars.

Staffing Levels

The Human Resources & Risk Management Department's proposed staffing levels for FY2023, along with a brief look at historical staffing levels, are as follows:

Human Resources Staffing Levels

Position Title	FY2019	FY2020	FY2021	FY2022	FY2023
Number of Budgeted Staff					
Assistant Director of HR & Risk Mgmt	1.00	1.00	1.00	1.00	1.00
Director of HR & Risk Management	1.00	1.00	1.00	1.00	1.00
Payroll Coordinator	0.00	0.50	1.00	1.00	1.00
Recruitment Manager	0.00	0.00	0.50	0.50	1.00
NUMBER OF BUDGETED STAFF	2.00	2.50	3.50	3.50	4.00

Human Resources & Risk Management Department Goals & Objectives

FY2020		
Goal	Explanation	Status
1 Organizational Development	Implement cost reduction, staffing alignment and generational considerations to provide quality services to citizens while promoting a healthy and productive workplace.	Ongoing
2 Training Activities	Enhance the training opportunities and promote specific career development for employees.	Ongoing
3 Work Compensation Coverage Cost Containment	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.	The change in carrier and third party administrator proved successful as costs are contained and increases are minimal.
FY2021		
Goal	Explanation	Status
1 Organizational Development	Implement cost reduction, staffing alignment and generational considerations to provide quality services to citizens while promoting a healthy and productive workplace.	Ongoing : Various departments and positions have been readjusted to create better efficiencies and true alignment of essential functions. Reinstated the Management team yearly retreat and Department Head team meetings
2 Training Activities	Enhance the training opportunities and promote specific career development for employees.	Ongoing : Through new work comp carrier and general liability carrier, training requirements were adjusted and updated citywide. Low cost training opportunities continue to be vetted and presented as options.
3 General Liability Coverage Cost Containment	Continue to research and offer creative solutions to Council to assist in reducing and/or maintaining costs of the City's general liability coverage.	A new carrier for general liability was awarded the City's business to promote cost savings, better customer service and alignment with overall mission
FY2022		
Goal	Explanation	Status
1 Organizational Development	Implement cost reduction, staffing alignment and generational considerations to provide quality services to citizens while promoting a healthy and productive workplace.	Ongoing : Various departments and positions have been readjusted to create better efficiencies and true alignment of essential functions. Reinstated the Management team yearly retreat and Department Head team meetings
2 Succession Planning	Enhance the succession and advancement opportunities through promoting specific career development for employees.	With the assistance of the newly implemented Retirement Vacation and Sick Buy-Back Program, many employees were able to strategically plan for their retirement, which then in turn assisted departments with identifying succession plan candidates. Succession Planning is a continual effort.
3 Worker's Compensation Coverage Cost Containment	Continue to research new and other carriers and offer creative solutions to Council to assist in reducing and/or maintaining costs of the City's worker's compensation coverage.	The City's broker will be accepting RFP for renewal in 2023.
FY2023		
Goal	Explanation	Status
1 Internal Training & Development	Enhance the training opportunities and promote specific career development for employees.	Ongoing
2 HRIS & Intranet Improvements	Work with the IT Department to develop and provide an intranet for employees' internal use to promote independence and availability of information. Work with the IT Department to use the HRIS portion of the new payroll system.	
3 Organizational Development	Continue to offer new recruitment and retention programs that make the City an employer of choice within the metro area. Enhance the open enrollment process to decrease paperwork and better utilize staff time.	

2023 Expenses - Human Resources & Risk Management

Human Resources & Risk Management Expenses 2019 Actual - 2023 Budget

Human Resources Department Expense Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$192,789	\$226,078	\$242,215	\$280,343	\$339,573
Health Savings - (HSA)	\$3,761	\$4,769	\$5,148	\$5,520	\$8,400
Part-Time	\$2,651	\$3,161	\$6,319	\$0	\$0
Opt Out (Health Insurance)	\$129	\$1,649	\$1,746	\$3,492	\$0
PERSONNEL SALARIES TOTAL	\$199,330	\$235,657	\$255,428	\$289,355	\$347,973
Personnel Costs					
Health Insurance	\$32,699	\$35,371	\$36,372	\$38,382	\$81,114
Retirement - Laggers	\$19,059	\$22,814	\$26,161	\$31,540	\$52,544
Social Security	\$14,478	\$17,159	\$18,673	\$22,136	\$26,620
Dental Insurance	\$1,233	\$1,242	\$1,248	\$1,310	\$1,638
Workers Compensation	\$499	\$645	\$602	\$575	\$991
Vision Insurance-Vsp	\$345	\$347	\$348	\$365	\$473
Disability Insurance	\$99	\$122	\$128	\$162	\$133
Life Insurance	\$37	\$45	\$97	\$75	\$101
PERSONNEL COSTS TOTAL	\$68,448	\$77,746	\$83,630	\$94,545	\$163,614
COMPENSATION TOTAL	\$267,778	\$313,402	\$339,058	\$383,900	\$511,587
Operating Expenses					
Fees	\$22,528	\$25,551	\$31,489	\$24,500	\$30,000
Other Expenses	\$13,628	\$12,153	\$34,735	\$15,400	\$19,200
Insurance	\$3,611	\$5,461	\$5,161	\$4,190	\$7,200
Travel & Training	\$1,345	\$1,342	\$1,131	\$4,500	\$6,000
Printing & Supplies	\$1,424	\$704	\$3,676	\$1,300	\$2,000
OPERATING EXPENSES TOTAL	\$42,537	\$45,211	\$76,192	\$49,890	\$64,400
TOTAL	\$310,315	\$358,614	\$415,250	\$433,790	\$575,987



Community Services

2023 Budget

Community Services - Program Narrative

Mission Statement:

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

Services:

1. Administration

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

2. Access Transportation Services

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

3. Senior Silver Center

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

Staffing Levels

The Community Services Department's proposed staffing levels for FY2023, along with a brief look at historical staffing levels, are as follows:

Community Services Staffing Levels

Position Title	FY2019	FY2020	FY2021	FY2022	FY2023
Number of Budgeted Staff					
Bus Driver	1.00	1.00	1.00	1.00	1.00
Manager	1.00	1.00	1.00	1.00	1.00
Recreation Program Coordinator	2.00	2.00	2.00	2.00	1.00
Recreation Transportation Coordinator	0.00	0.00	0.00	0.00	1.00
NUMBER OF BUDGETED STAFF	4.00	4.00	4.00	4.00	4.00

Community Services Goals and Objectives

FY2023 and Historical Values						
Silver Center						
Objective	Goal Category	2019	2020	2021	2022	2023 Goal
Offer efficient and sustainable programs and services relevant to the 60+ community; expand the variety of programs offered in response to community interest. Research all ways to incorporate evidence-based programming to the Silver Center and our 60+ programs as we strive for gold level MARC funding.	Meals Served	10,226	2,187	6,357	10,367	10,367
	Unduplicated Participants	420	3,183	275	398	398
	Wellness Wednesday Presentations	N/A	N/A	16	61	61
Liberty Access Bus						
Objective	Goal Category	2019	2020	2021	2022	2023 Goal
To provide safe transportation to the older population within the city limits of Liberty as well as the disabled population aged 18 – 59.	One-way reserved trips	2,902	2,065	2,237	4,244	4,244
	One-way Lift/Ramp trips	3,210	1,000	923	N/A	N/A
	Non-essential trips	N/A	N/A	N/A	362	362
	One-way Medial/Senior Center trips	6,112	3,200	1,735	2,192	2,192
	Total Trips	12,224	6,265	4,895	6,798	6,798
Administration						
Objective	Goal Category	2019	2020	2021	2022	2023 Goal
The Community Services Division is responsible for the management of the Liberty Parks and Recreation Department's volunteer program, Meals-on-Wheels program, Community Christmas Tree Program, and programming for the 50+ community.	Meals on Wheels					
	Meals delivered	16,370	21,466	21,047	22,335	22,335
	Unduplicated clients	142	174	163	170	170
	Average meals delivered per day	67	87	86	91	91
	New volunteers	33	63	58	22	22
	Pounds of pet food delivered	-	1,200	1,200	1,200	1,200
	Liberty Community Christmas Tree					
	Children assisted	800	945	880	890	890
	Seniors assisted	135	106	110	130	130
	Total families assisted	300	370	350	350	350
	Monetary donations received	49,946	62,000	63,000	71,800	71,800
	50+ Programming					
	Number of day trips provided	7	-	1	3	3

2023 Expenses - Community Services

Community Services Expenses 2019 Actual - 2023 Budget

Community Services Administration Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$40,314	\$42,181	\$51,573	\$61,082	\$68,671
Part-Time	\$0	\$0	\$0	\$0	\$15,080
Health Savings - (HSA)	\$1,695	\$2,193	\$3,084	\$2,981	\$2,860
PERSONNEL SALARIES TOTAL	\$42,009	\$44,374	\$54,657	\$64,063	\$86,611
Personnel Costs					
Health Insurance	\$10,971	\$16,231	\$18,449	\$21,139	\$28,831
Retirement - Lagere	\$4,072	\$4,431	\$5,612	\$6,983	\$10,801
Social Security	\$2,852	\$2,817	\$3,425	\$4,901	\$5,472
Dental Insurance	\$525	\$621	\$642	\$786	\$783
Workers Compensation	\$109	\$119	\$288	\$360	\$480
Vision Insurance-Vsp	\$110	\$142	\$173	\$181	\$255
Disability Insurance	\$49	\$49	\$43	\$54	\$45
Life Insurance	\$18	\$18	\$22	\$30	\$35
PERSONNEL COSTS TOTAL	\$18,705	\$24,427	\$28,653	\$34,434	\$46,702
COMPENSATION TOTAL	\$60,714	\$68,801	\$83,309	\$98,497	\$133,313
Operating Expenses					
Printing & Supplies	\$15,267	\$18,091	\$18,669	\$22,975	\$19,730
Insurance	\$1,806	\$2,414	\$2,224	\$2,010	\$2,160
Other Expenses	\$1,434	\$1,082	\$829	\$1,485	\$1,629
Travel & Training	\$0	\$901	\$20	\$1,000	\$1,127
Utilities	\$0	\$996	\$548	\$650	\$550
Non Capital Equipment	\$0	\$118	\$0	\$100	\$100
Fees	\$0	\$0	\$0	\$0	\$100
OPERATING EXPENSES TOTAL	\$18,507	\$23,603	\$22,290	\$28,220	\$25,396
TOTAL	\$79,221	\$92,404	\$105,599	\$126,717	\$158,709

Community Services Access Bus Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$80,464	\$78,015	\$70,176	\$76,748	\$79,818
Part-Time	\$17,419	\$15,322	\$14,465	\$27,146	\$24,585
Health Savings - (HSA)	\$1,331	\$2,415	\$2,819	\$3,168	\$2,400
Opt Out (Health Insurance)	\$3,137	\$246	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$102,351	\$95,999	\$87,460	\$107,062	\$106,803
Personnel Costs					
Health Insurance	\$6,371	\$12,797	\$13,547	\$14,820	\$17,688
Retirement - Laggers	\$8,107	\$5,834	\$7,562	\$8,711	\$12,415
Social Security	\$7,688	\$7,154	\$6,566	\$8,190	\$8,171
Workers Compensation	\$5,650	\$6,253	\$5,071	\$5,577	\$7,581
Dental Insurance	\$1,050	\$844	\$837	\$908	\$907
Vision Insurance-Vsp	\$220	\$164	\$163	\$176	\$176
Disability Insurance	\$49	\$45	\$51	\$54	\$38
Life Insurance	\$30	\$34	\$42	\$50	\$58
PERSONNEL COSTS TOTAL	\$29,164	\$33,125	\$33,839	\$38,486	\$47,034
COMPENSATION TOTAL	\$131,514	\$129,124	\$121,300	\$145,548	\$153,837
Operating Expenses					
Maintenance	\$11,460	\$13,831	\$17,009	\$19,110	\$26,390
Non Capital Equipment	\$532	\$14	\$0	\$0	\$30,000
Insurance	\$4,601	\$5,075	\$4,859	\$4,632	\$4,608
Utilities	\$0	\$2,269	\$2,621	\$3,000	\$3,000
Other Expenses	\$83	\$0	\$179	\$900	\$600
Printing & Supplies	\$41	\$376	\$33	\$950	\$300
Fees	\$0	\$228	\$600	\$200	\$500
Travel & Training	\$0	\$0	\$480	\$0	\$500
OPERATING EXPENSES TOTAL	\$16,717	\$21,794	\$25,781	\$28,792	\$65,898
Debt Service	\$22,752	\$23,443	\$0	\$0	\$0
Capital Projects	\$0	\$0	\$0	\$12,236	\$0
TOTAL	\$170,983	\$174,361	\$147,081	\$186,576	\$219,735

Community Services Silver Center Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$38,649	\$38,865	\$40,909	\$39,733	\$41,322
Part-Time	\$28,269	\$28,102	\$25,633	\$40,356	\$40,356
Health Savings - (HSA)	\$2,846	\$3,176	\$3,408	\$3,036	\$2,400
PERSONNEL SALARIES TOTAL	\$69,763	\$70,142	\$69,950	\$83,125	\$84,078
Personnel Costs					
Health Insurance	\$17,707	\$19,141	\$19,680	\$20,766	\$24,240
Social Security	\$5,043	\$4,998	\$4,938	\$6,359	\$6,432
Retirement - Lagers	\$3,672	\$3,970	\$4,178	\$4,662	\$6,602
Workers Compensation	\$2,295	\$2,402	\$1,966	\$1,864	\$2,313
Dental Insurance	\$617	\$621	\$624	\$655	\$655
Vision Insurance-Vsp	\$206	\$205	\$204	\$214	\$214
Disability Insurance	\$49	\$49	\$51	\$54	\$38
Life Insurance	\$18	\$18	\$22	\$25	\$29
PERSONNEL COSTS TOTAL	\$29,606	\$31,403	\$31,663	\$34,599	\$40,523
COMPENSATION TOTAL	\$99,369	\$101,545	\$101,613	\$117,724	\$124,601
Operating Expenses					
Maintenance	\$6,693	\$4,703	\$2,937	\$3,600	\$3,600
Printing & Supplies	\$4,833	\$1,131	\$3,278	\$5,180	\$4,370
Insurance	\$1,806	\$2,414	\$2,064	\$1,670	\$1,800
Non Capital Equipment	\$864	\$89	\$2,972	\$700	\$3,150
Fees	\$734	\$487	\$523	\$700	\$690
Other Expenses	\$266	\$0	\$164	\$640	\$590
Travel & Training	\$263	\$208	\$0	\$160	\$160
OPERATING EXPENSES TOTAL	\$15,458	\$9,030	\$11,938	\$12,650	\$14,360
TOTAL	\$114,828	\$110,575	\$113,551	\$130,374	\$138,961

City of

Liberty
Missouri

Planning & Development

2023 Budget

Planning & Development Department - Program Narrative

Mission Statement:

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

Services:

1. Building Division

- Building Inspections

The services in this program include the inspection activities necessary to ensure that residential, commercial, institutional, and industrial structures conform to the adopted building codes with approved plans for life and safety. The activities included with this program are preliminary construction meetings, blueprint reviews, processing and issuing building permits, serving as staff to the Board of Appeals and providing and enforcing the City Codes for citizens, staff. Building Inspections will issue over 1500 building permits and conduct over 3,000 building inspections within a year.

- Residential Rental Occupancy Code

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

- Dangerous Buildings

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

2. Community Development Division

- Historic Preservation

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

- Neighborhood Planning

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

- Code Enforcement

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

3. Planning & Zoning Division

The Planning Division plays a central role in guiding Liberty's immediate and long-term development. The majority of the day-to-day work for a planner in the department pertains to reviewing applications for development, rezoning, variance requests, plan or code amendments,

lot split or plat applications, and special use permits for the City as well as meeting with the public and applicants. The permit process varies depending on the size and complexity of a project and also according to the zoning of the property. Staff also conducts routine inspections of commercial property for adherence to the zoning ordinance and city code and responds to violation complaints. Staff from the Planning Division provides support to the Planning and Zoning Commission, Board of Zoning Adjustment, and the City Council on development matters. Planning staff works with the development community, citizens, and elected and appointed officials on a daily basis. Providing answers to phone and walk-in inquiries regarding zoning, signage, codes and development is an important public service offered through the Planning Division. Staff administers the City's Unified Development Ordinance, Comprehensive Plan, maps and zoning regulations, as well as studies and evaluates land use conditions. Planners also collect preliminary materials and information on planning and zoning issues and concerns which sometimes lead to changes within the City Code.

Staffing Levels

The Planning & Development Department's proposed staffing levels for FY2023, along with a brief look at historical staffing levels, are as follows:

Planning & Development Staffing Levels

Position Title	FY2019	FY2020	FY2021	FY2022	FY2023
Number of Budgeted Staff					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	2.00	2.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00
City Planner	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Community Development Manager	1.00	1.00	1.00	1.00	1.00
Planning & Development Director	1.00	1.00	1.00	1.00	1.00
Senior Building Inspector	1.00	1.00	0.00	0.00	2.00
NUMBER OF BUDGETED STAFF	8.00	8.00	8.00	8.00	9.00

Planning & Development Goals and Objectives

FY2023 and Historical Values					
Goal	Objective	2020	2021	2022	2023 Goal
Update the City's comprehensive plan.	Submit the RFP, hire the consultants, and begin the public meetings associated with the Comprehensive Plan update.	Staff wrote and published the RFP at the first of the year. On hold - COVID	Staff consulting with other communities regarding public engagement strategies during COVID related restrictions.	Updated Comprehensive Plan scheduled to be heard & accepted by the Planning Commission & City Council March 2023.	
	Propose policy changes and code amendments to the Unified Development Ordinance that will promote the goals of the newly updated Comprehensive Plan.				In process
Goal	Objective	2020	2021	2022	2023 Goal
Work with absentee/vacant property owners to improve conditions.	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.	4 homes improved and 2 in progress or with a plan for improvements			
	Work with nuisance property owners that need assistance bringing their properties into compliance, connecting them with non-profit organizations that can help.		Staff worked with non-profit groups such as Rebuilding Together Kansas City and Liberty-area church groups, connecting them with property owners in need, resulting in multiple properties being brought into compliance.		
	Work closely with rental property owners on nuisance issues. Develop a rental database with email and phone contact so communication with the owner is faster resulting in nuisance issues being resolved in a timely manner.				In process
Goal	Objective	2020	2021	2022	2023 Goal
Develop a Preservation Plan for the City of Liberty.	Hire a consultant to assist staff and the Historic District Review Commission in the creation of a Preservation Plan for the city.	Draft plan was completed fall of 2020; plan will be considered for adoption by the City Council at the March 22, 2021 meeting.			
	Engage the Historic District Review Commission and the public to determine the priorities (short and long term) for implementation of the Preservation Plan.			The Historic District Review Commission (HDRC) met and determined that Community Engagement was their goal for 2022.	
Goal	Objective	2020	2021	2022	2023 Goal
Adopt the 2018 International Building Codes.	Purchase the 2018 IBC Code books, adopt the 2018 Codes, and begin reviewing plans under the 2018 IBC and other code manuals.	Code books purchased and training in progress.	Adopted the 2018 International Building Codes in February, 2021		
	Assist plan review staff and building inspectors in finding training on the 2018 International Building Codes. Look for online training and webinars.		Training in process		

Goal	Objective	2020	2021	2022	2023 Goal
Continue to grow the City's Art Program.	Secure funding and locations for all 12 sculptures in the Rotating Sculpture Program, which shows sculptures in the Historic Downtown area for one year. Purchase at least 1 sculpture from the program to be placed on permanent display in the City. Encourage community partners to purchase or host art in the City.	Due to COVID, funding was reduced to 7 sculptures. 1 sculpture purchased by City in 2020.			
	Increase the awareness and utilization of the Art Grants.		Staff has printed handouts detailing the grant opportunities to help create awareness. Handouts were placed in the City Hall atrium and handed out to each exhibiting artist. They were also given to our art partners for distribution.		
	Explore the possibility of establishing and funding an Art Endowment fund to sustain the maintenance and other expenses related to the City's permanent art collection.			Discussed by Liberty Arts Commission; determined that the Transient Guest Tax Funds would be sufficient; establishing an Arts Endowment Fund was not recommended at this time.	
	Elevate the Liberty Arts Commission work and reputation in the community.				Working to establish sub-committees to assist the Arts Commission in implementation of a rebranding effort.
Goal	Objective	2020	2021	2022	2023 Goal
Implement a new review and permitting system.	Work with IT staff to implement SmartGov (a permitting system) to replace the old EnerGov system.		In process	SmartGov to go live beginning of 2022	
	Educate the public on the new permitting system, how it operates, and how it benefits our operations overall. Provide sufficient notice and helpful resources to citizens, businesses, and contractors that will aid them in using SmartGov online.			Staff is currently utilizing the new online permitting system. Building Permits, Temporary Use Permits, Preservation Applications and Planning Applications are all available online.	On-going
Goal	Objective	2020	2021	2022	2023 Goal
Increase participation in the Neighborhood Enhancement Grant program and strive for a broader benefit to the public.	Reevaluate the effectiveness and eligible projects of the Neighborhood Enhancement Grant program.				In process
Goal	Objective	2020	2021	2022	2023 Goal
Have a well-trained staff that are current in all aspects of their profession and provide concise and up to date information to both elected officials and the citizens of Liberty.	Staff should seek out relevant training opportunities including conferences, local trainings and web-based instruction to stay up to date on current trends and issues.				On-going

2023 Expenses - Planning & Development

Planning & Development Expenses 2019 Actual - 2023 Budget

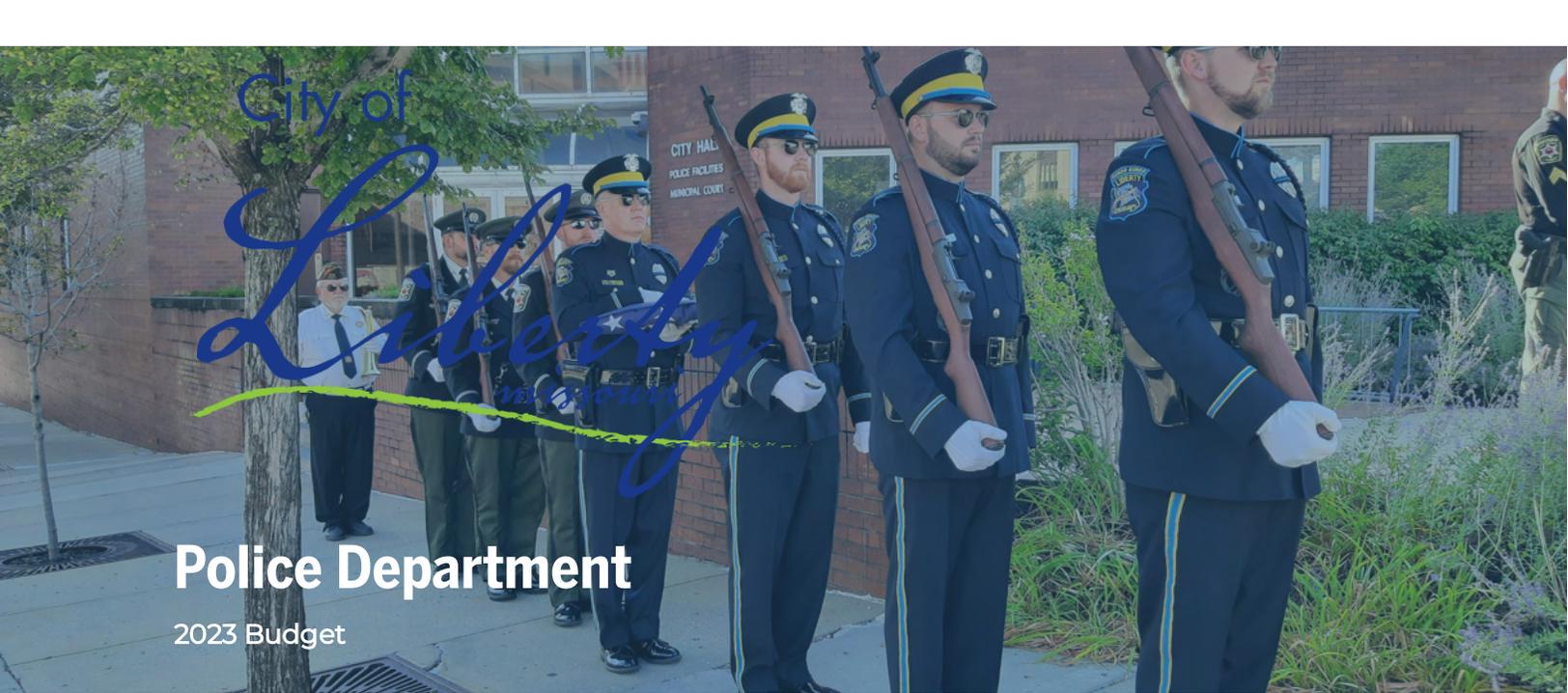
Planning & Community Development Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$337,831	\$348,594	\$355,362	\$366,061	\$458,866
Health Savings - (HSA)	\$8,433	\$9,953	\$8,760	\$10,165	\$13,200
PERSONNEL SALARIES TOTAL	\$346,264	\$358,547	\$364,122	\$376,226	\$472,066
Personnel Costs					
Health Insurance	\$63,411	\$76,268	\$71,586	\$71,826	\$118,866
Retirement - Lagere	\$34,121	\$35,757	\$36,972	\$41,009	\$71,282
Social Security	\$24,999	\$25,429	\$26,500	\$28,781	\$36,113
Workers Compensation	\$3,725	\$3,847	\$4,191	\$3,629	\$4,449
Dental Insurance	\$2,807	\$2,832	\$2,784	\$2,873	\$3,730
Vision Insurance-Vsp	\$633	\$598	\$539	\$541	\$819
Disability Insurance	\$146	\$154	\$204	\$216	\$190
Life Insurance	\$81	\$66	\$108	\$125	\$173
PERSONNEL COSTS TOTAL	\$129,924	\$144,950	\$142,886	\$149,000	\$235,622
COMPENSATION TOTAL	\$476,188	\$503,497	\$507,008	\$525,226	\$707,688
Operating Expenses					
Insurance	\$9,790	\$12,094	\$10,398	\$8,506	\$9,146
Printing & Supplies	\$3,049	\$3,602	\$3,556	\$8,200	\$4,700
Travel & Training	\$4,627	\$150	\$0	\$9,200	\$4,800
Other Expenses	\$1,789	\$1,333	\$2,633	\$1,950	\$2,250
Fees	\$791	\$1,324	\$1,661	\$2,300	\$2,300
Maintenance	\$1,706	\$1,282	\$534	\$1,450	\$1,300
OPERATING EXPENSES TOTAL	\$21,753	\$19,785	\$18,781	\$31,606	\$24,496
TOTAL	\$497,941	\$523,282	\$525,789	\$556,832	\$732,184

Building & Codes Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$177,738	\$169,812	\$181,333	\$183,254	\$248,262
Part-Time	\$18,289	\$17,304	\$16,906	\$18,210	\$18,210
Health Savings - (HSA)	\$3,179	\$3,005	\$6,264	\$7,656	\$8,400
PERSONNEL SALARIES TOTAL	\$199,206	\$190,120	\$204,503	\$209,120	\$274,872
Personnel Costs					
Health Insurance	\$31,939	\$37,610	\$47,316	\$48,942	\$81,564
Retirement - Lagere	\$17,878	\$17,005	\$19,216	\$20,809	\$38,756
Social Security	\$14,497	\$13,872	\$14,634	\$15,998	\$21,028
Workers Compensation	\$11,979	\$12,796	\$13,651	\$12,119	\$16,867
Dental Insurance	\$1,482	\$1,422	\$1,680	\$1,764	\$2,419
Vision Insurance-Vsp	\$370	\$393	\$492	\$516	\$731
Disability Insurance	\$97	\$118	\$153	\$162	\$152
Life Insurance	\$54	\$48	\$65	\$75	\$115
PERSONNEL COSTS TOTAL	\$78,297	\$83,263	\$97,207	\$100,385	\$161,632
COMPENSATION TOTAL	\$277,503	\$273,384	\$301,710	\$309,505	\$436,504
Capital Projects					
Capital Outlays	\$0	\$0	\$0	\$60,000	\$67,000
CAPITAL PROJECTS TOTAL	\$0	\$0	\$0	\$60,000	\$67,000
Operating Expenses					

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Maintenance	\$7,020	\$4,333	\$10,192	\$8,600	\$8,000
Insurance	\$6,453	\$6,087	\$5,261	\$5,605	\$5,573
Other Expenses	\$5,094	\$258	\$695	\$1,250	\$1,250
Printing & Supplies	\$964	\$1,326	\$1,428	\$1,400	\$1,220
Travel & Training	\$396	\$352	\$99	\$500	\$1,000
Non Capital Equipment	\$70	\$0	\$0	\$300	\$300
Fees	\$0	\$550	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$19,997	\$12,907	\$17,674	\$17,655	\$17,343
TOTAL	\$297,500	\$286,291	\$319,384	\$387,160	\$520,847



Police Department - Program Narrative

Mission Statement:

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

Services:

1. Administration

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

2. Police Patrol Unit

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

3. Police Investigation Unit

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

4. Police Youth Resource Unit

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

5. Police Communications Unit

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

6. Police Records Unit

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

Staffing Levels

The Police Department's proposed staffing levels for FY2023, along with a brief look at historical staffing levels, are as follows:

Police Department Staffing Levels

Position Title	FY2019	FY2020	FY2021	FY2022	FY2023
Number of Budgeted Staff					
Administrative Assistant	0.50	0.50	0.50	1.00	1.00
Communications Officer	9.00	7.00	9.00	9.00	9.00
Communications Supervisor	1.00	1.00	1.00	1.00	1.00
Police Captain	2.00	2.00	2.00	2.00	2.00
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Corporal	4.00	4.00	4.00	4.00	4.00
Police Lieutenant	2.00	1.00	2.00	1.00	2.00
Police Officer	29.00	30.00	29.00	29.00	33.00
Police Sergeant	6.00	5.00	6.00	6.00	6.00
Records Technician	3.00	1.00	3.00	4.00	4.00
Support Services Supervisor	1.00	1.00	1.00	1.00	1.00
NUMBER OF BUDGETED STAFF	58.50	53.50	58.50	59.00	64.00

Police Department Goals & Objectives

FY2020		
Goal	Explanation	Status
1 Administration Department - service improvement	<p>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.</p> <p>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.</p>	<p>The City approved funding for replacement of our current Computer Aided Dispatch (CAD) and Records Management System (RMS) software, with a product to be provided by Central Square Technologies. The current system is over 20 years old.</p> <p>The Police Department successfully coordinated the completion of a fitness area for City Hall employees.</p>
2 Police Patrol Unit - protect limited resources and improve standards of service	<p>Protect the limited resources of the Liberty Police Department while maintaining the highest standards of service.</p> <p>Continue to maintain efforts to recruit and retain the best quality police officers in a competitive law enforcement employee market.</p> <p>Continue Crisis Intervention Team (CIT) training; also continue to pursue enhanced training in the areas of risk management, use of force decision making, racial profiling, cultural competency and defensive tactics to help ensure compliance with increased Missouri POST training standards</p> <p>Continue community outreach efforts.</p>	<p>Ongoing</p> <p>Ongoing</p> <p>Due to COVID-19 restrictions, most police training was cancelled in 2020. Online training was done when possible.</p> <p>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.</p>
3 Criminal investigations management	<p>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.</p> <p>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.</p>	<p>Ongoing - 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).</p> <p>Investigations Unit achieved a 52% total case clearance rate, while department wide a 53% clearance rate was achieved.</p>
4 Youth Resource outreach services	<p>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.</p>	<p>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.</p>
5 Community communication and dispatch services	<p>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.</p>	<p>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.</p>
6 Police Records support	<p>To professionally support all members of the Liberty Police Department and the community by ensuring there are proper resources and data available. Leverage technologies as a means to offset increased service demands with limited resources.</p>	<p>The City approved funding for replacement of the 20+ year old Computer Aided Dispatch (CAD) and Records Management System (RMS).</p> <p>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).</p>

FY2021		
Goal	Explanation	Status
1 Administration Department - service improvement	<p>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.</p> <p>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.</p>	<p>Ongoing - The new CAD (Computer Aided Dispatch) and RMS (Records Management) software for the Police and Fire Departments went "live" in December 2021.</p> <p>Ongoing</p>
2 Police Patrol Unit - protect limited resources and improve standards of service	<p>Protect the limited resources of the Liberty Police Department while maintaining the highest standards of service.</p> <p>Continue to maintain efforts to recruit and retain the best quality police officers in a competitive law enforcement employee market.</p> <p>Continue Crisis Intervention Team (CIT) training; also continue to pursue enhanced training in the areas of risk management, use of force decision making, racial profiling, cultural competency and defensive tactics to help ensure compliance with increased Missouri POST training standards</p> <p>Continue community outreach efforts.</p>	<p>Ongoing</p> <p>Ongoing</p> <p>A new defensive tactics training program was implemented.</p> <p>The department helped combat COVID-19 by supporting safety and traffic control at vaccine distribution locations (Operation Safe).</p>
3 Criminal investigations management	<p>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.</p> <p>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.</p>	<p>Ongoing</p> <p>The Criminal Investigations Unit achieved a 46% clearance rate in 2021.</p>
4 Youth Resource outreach services	<p>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.</p>	<p>The School resource Officer Program has continued in cooperation with Liberty Public Schools (LPS). Over the Summer of 2021, two successful sessions of the Junior Police Academy were administered for select seventh and eighth grade students from LPS. Also, this was the first year a more advanced session of the JPA was held for older students who had previously graduated from the JPA.</p>
5 Community communication and dispatch services	<p>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.</p>	<p>The new CAD (Computer Aided Dispatch) and RMS (Records Management) software for the Police and Fire Departments was implemented in 2021. This transition aligns the City with other area agencies who also use Central Square software. This facilitates interconnection and furthers the potential for eventual co-location or consolidation of dispatch services.</p>
6 Police Records support	<p>To professionally support all members of the Liberty Police Department and the community by ensuring there are proper resources and data available. Leverage technologies as a means to offset increased service demands with limited resources.</p>	<p>The new CAD (Computer Aided Dispatch) and RMS (Records Management) software for the Police and Fire Departments was implemented in 2021. The transition to use the federally mandated National Incident Based Reporting System (NIBRS) for crime data collection continues to progress along with further development of the Central Square project in 2022.</p>

FY2022		
Goal	Explanation	Status
1 Administration Department - service improvement	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.	Ongoing: Work on the full integration of the Central Square CAD/RMS project will continue as there are several areas still in progress for implementation over the course of 2022. The department continues transition to the National Incident Based Reporting System (NIBRS). In addition, police recruitment and hiring processes will be viewed with continuous improvement in mind to help the department maintain staffing levels in a competitive job market. The administrative assistant position for the department will be changed over from part time to full time. The department will help with the development and adoption of a new police union contract.
2 Police Patrol Unit - protect limited resources and improve standards of service	Protect the limited resources of the Liberty Police Department while maintaining the highest standards of service.	The department will continue efforts to recruit and retain the best quality police officers in a competitive law enforcement employee market. Succession planning, training, and implementation will continue for supervisory and command level positions due to the anticipated retirements of several long serving eligible police personnel. The department will ensure compliance with Missouri POST training standards. Community outreach efforts such as Coffee with a Cop, Tweet Alongs, and other events will continue to be renewed in 2022. Use of our current in car and body camera vendor has become cumbersome and time consuming for officers and support staff. An agreement with Utility Associates, Inc. was approved by the City Council and Mayor for a five-year lease of new vehicle and body cameras. Implementation of the new camera system will be a priority in 2022.
3 Criminal Investigations management	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.	Ongoing
4 Youth Resource outreach 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.	Ongoing
5 Community communication and dispatch services	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.	We will continue monitoring all aspects of operations with the Metropolitan Area Regional Radio System (MARRS) in the Communications Center. We will continue Mid-America Regional Council (MARC) technological upgrades in the Communications Center for future enhancements to the emergency 911 system. Work on the Central Square project continues, as the Mayor and City Council passed a resolution and finds it in the best interest of our residents, businesses, and emergency services providers to support and fully evaluate the concept of co-located emergency dispatch services, with direction for City staff to work expeditiously toward the goals stated in the resolution.
6 Police Records support	To professionally support all members of the Liberty Police Department and the community by ensuring there are proper resources and data available. Leverage technologies as a means to offset increased service demands with limited resources.	Continue further development of the Central Square CAD/RMS project in 2022. Continue progress for transitioning the UCR Program to a federally mandated National Incident Based Reporting System (NIBRS) only data collection. To save significant staff time, we will continue to develop our use of modern cloud file sharing technology to more efficiently fulfill in car and body camera video records requests.

FY2023			
	Goal	Explanation	Status
1	Administration Department - service improvement	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.	Work on the full integration of the Central Square CAD/RMS project will continue as there are some areas still in progress for implementation over the course of 2023. The department continues transition to the National Incident Based Reporting System (NIBRS). In addition, police recruitment and hiring processes will be viewed with continuous improvement in mind to help the department maintain staffing levels in a competitive job market.
2	Police Patrol Unit - protect limited resources and improve standards of service	Protect the limited resources of the Liberty Police Department while maintaining the highest standards of service.	The department will continue efforts to recruit and retain the best quality police officers in a competitive law enforcement employee market. Succession planning, training, and implementation will continue for supervisory and command level positions due to the anticipated retirements of several long serving eligible police personnel. The department will ensure compliance with Missouri POST training standards. Community outreach efforts such as Coffee with a Cop, Tweet Alongs, and other events will continue to be renewed in 2023.
3	Criminal investigations management	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.	Striving for a yearly case clearance rate of 50% within the criminal investigations unit.
4	Youth Resource outreach 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.	Ongoing
5	Community communication and dispatch services	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.	We will continue monitoring all aspects of operations with the Metropolitan Area Regional Radio System (MARRS) in the Communications Center. We will continue Mid-America Regional Council (MARC) technological upgrades in the Communications Center for future enhancements to the emergency 911 system. Work continues on a co-located dispatch center with surrounding agencies. The move to the new center should be completed by the end of 2023.
6	Police Records support	To professionally support all members of the Liberty Police Department and the community by ensuring there are proper resources and data available. Leverage technologies as a means to offset increased service demands with limited resources.	Continue further development of the Central Square CAD/RMS project in 2023. Continue progress for transitioning the UCR Program to a federally mandated National Incident Based Reporting System (NIBRS) only data collection. To save significant staff time, we will continue to develop our use of modern cloud file sharing technology to more efficiently fulfill in car and body camera video records requests.

2023 Expenses - Police

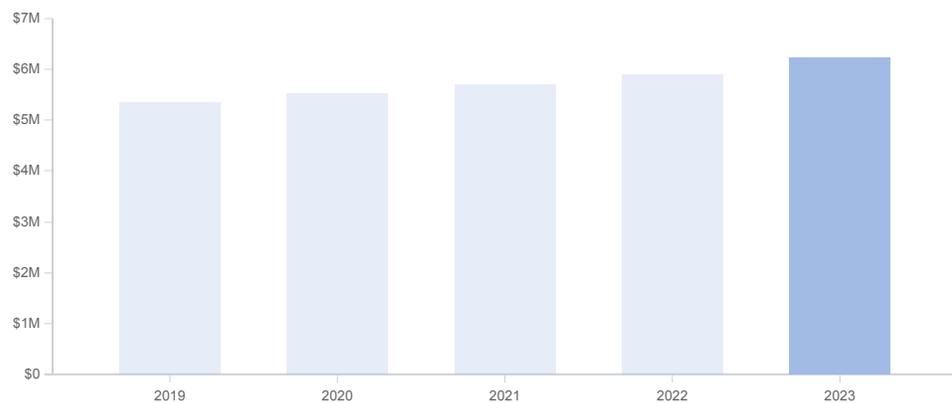
Police Expenses 2019 Actual - 2023 Budget

Police Total Expense Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$3,019,608	\$3,118,240	\$3,297,390	\$3,339,092	\$4,217,296
Overtime	\$429,204	\$449,207	\$504,251	\$500,900	\$570,968
Health Savings - (HSA)	\$41,435	\$45,847	\$61,497	\$75,025	\$103,200
Part-Time	\$50,500	\$48,238	\$50,845	\$69,850	\$74,850
Opt Out (Health Insurance)	\$52,017	\$48,465	\$29,828	\$20,952	\$31,428
PERSONNEL SALARIES TOTAL	\$3,592,764	\$3,709,997	\$3,943,810	\$4,005,819	\$4,997,742
Personnel Costs	\$782,192	\$1,115,268	\$442,957	\$467,347	-\$461,128
COMPENSATION TOTAL	\$4,374,957	\$4,825,265	\$4,386,767	\$4,473,166	\$4,536,614
Operating Expenses					
Maintenance	\$148,275	\$167,952	\$166,958	\$205,270	\$271,450
Insurance	\$171,926	\$132,385	\$114,642	\$96,328	\$107,420
Fees	\$77,622	\$36,606	\$51,014	\$87,500	\$94,000
Printing & Supplies	\$43,816	\$56,656	\$63,314	\$83,000	\$89,800
Other Expenses	\$73,446	\$48,166	\$60,227	\$70,250	\$70,250
Travel & Training	\$28,769	\$26,798	\$57,111	\$54,000	\$65,000
Non Capital Equipment	\$5,744	\$4,535	\$6,384	\$6,600	\$6,800
Utilities	\$7,500	\$14,689	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$557,098	\$487,787	\$519,650	\$602,948	\$704,720
Capital Projects					
Capital Outlays	\$70,843	\$464,048	\$332,094	\$360,000	\$458,550
Non-Capital	\$49,085	\$75,968	\$109,455	\$84,250	\$119,250
CAPITAL PROJECTS TOTAL	\$119,928	\$540,016	\$441,548	\$444,250	\$577,800
Debt Service					
Debt Service Principal	\$260,700	\$292,705	\$305,069	\$364,617	\$404,165
Debt Service Interest	\$37,734	\$39,707	\$33,497	\$23,288	\$13,441
Debt Service Other Costs Fees	\$6,891	\$2,525	\$1,900	\$289	\$0
DEBT SERVICE TOTAL	\$305,325	\$334,936	\$340,465	\$388,194	\$417,606
Transfers					
Interfund Transfers	\$0	-\$643,133	\$0	\$0	\$0
TRANSFERS TOTAL	\$0	-\$643,133	\$0	\$0	\$0
TOTAL	\$5,357,308	\$5,544,872	\$5,688,431	\$5,908,558	\$6,236,740

Police Total Expense Budget

Data Updated Apr 27, 2023, 10:32 AM



\$6,236,739.84

Expenses in 2023

Police Administration Expense Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Capital Projects					
Capital Outlays	\$70,843	\$464,048	\$332,094	\$360,000	\$458,550
Non-Capital	\$49,085	\$75,968	\$109,455	\$84,250	\$119,250
CAPITAL PROJECTS TOTAL	\$119,928	\$540,016	\$441,548	\$444,250	\$577,800
Operating Expenses					
Maintenance	\$108,459	\$127,396	\$119,908	\$148,270	\$163,600
Insurance	\$171,926	\$132,385	\$114,642	\$96,328	\$107,420
Other Expenses	\$64,977	\$46,552	\$44,799	\$61,750	\$61,750
Travel & Training	\$28,769	\$26,699	\$57,111	\$54,000	\$65,000
Fees	\$35,318	\$16,204	\$31,457	\$30,500	\$37,000
Printing & Supplies	\$15,176	\$12,720	\$12,963	\$14,700	\$16,500
Utilities	\$7,500	\$14,689	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$432,124	\$376,645	\$380,882	\$405,548	\$451,270
Compensation					
Personnel Salaries					
Regular	\$254,082	\$242,287	\$304,478	\$246,398	\$287,739
Overtime	\$13,783	\$7,915	\$10,527	\$11,400	\$11,400
Health Savings - (HSA)	\$1,903	\$1,539	\$1,487	\$1,519	\$6,000
Opt Out (Health Insurance)	\$1,167	\$776	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$270,935	\$252,517	\$316,491	\$259,317	\$305,139
Personnel Costs					
Retirement - Lagers	\$39,069	\$37,950	\$49,577	\$38,228	\$58,412
Health Insurance	\$44,475	\$49,447	\$34,958	\$34,185	\$57,324
Social Security	\$19,332	\$17,946	\$22,153	\$19,838	\$23,343
Workers Compensation	\$11,719	\$12,606	\$11,471	\$13,163	\$16,948
Dental Insurance	\$1,626	\$1,648	\$1,376	\$1,437	\$1,764
Vision Insurance-Vsp	\$535	\$528	\$362	\$409	\$517
Disability Insurance	\$38	\$84	\$77	\$81	\$114
Life Insurance	\$49	\$49	\$54	\$63	\$86
PERSONNEL COSTS TOTAL	\$116,843	\$120,257	\$120,028	\$107,404	\$158,508
COMPENSATION TOTAL	\$387,778	\$372,774	\$436,519	\$366,721	\$463,647
Debt Service					
Debt Service Principal	\$260,700	\$292,705	\$305,069	\$364,617	\$404,165
Debt Service Interest	\$37,734	\$39,707	\$33,497	\$23,288	\$13,441
Debt Service Other Costs Fees	\$6,891	\$2,525	\$1,900	\$289	\$0
DEBT SERVICE TOTAL	\$305,325	\$334,936	\$340,465	\$388,194	\$417,606
Transfers					
Interfund Transfers	\$0	-\$643,133	\$0	\$0	\$0
TRANSFERS TOTAL	\$0	-\$643,133	\$0	\$0	\$0
TOTAL	\$1,245,155	\$981,239	\$1,599,415	\$1,604,713	\$1,910,323

Police Patrol Unit Expense Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$1,788,210	\$1,806,199	\$1,899,735	\$1,942,968	\$2,679,895
Overtime	\$280,356	\$315,662	\$340,512	\$340,000	\$400,000
Health Savings - (HSA)	\$25,817	\$27,429	\$32,970	\$37,878	\$66,000
Part-Time	\$17,400	\$20,564	\$17,693	\$30,000	\$30,000
Opt Out (Health Insurance)	\$27,207	\$24,410	\$14,550	\$10,476	\$13,968
PERSONNEL SALARIES TOTAL	\$2,138,990	\$2,194,264	\$2,305,461	\$2,361,322	\$3,189,863
Personnel Costs					
Health Insurance	\$278,679	\$332,042	\$392,668	\$436,074	\$618,486
Retirement - Lagers	\$304,081	\$337,010	\$360,364	\$352,030	\$635,132
Social Security	\$157,654	\$161,601	\$169,960	\$180,641	\$244,025
Workers Compensation	\$115,420	\$125,483	\$112,911	\$134,165	\$216,190
Dental Insurance	\$14,218	\$14,208	\$14,976	\$16,129	\$19,606
Vision Insurance-Vsp	\$3,435	\$3,310	\$3,357	\$3,737	\$5,279
Disability Insurance	\$1,372	\$1,336	\$1,362	\$1,458	\$1,178
Life Insurance	\$517	\$530	\$620	\$725	\$1,037
PERSONNEL COSTS TOTAL	\$875,375	\$975,519	\$1,056,218	\$1,124,959	\$1,740,933
COMPENSATION TOTAL	\$3,014,365	\$3,169,783	\$3,361,679	\$3,486,281	\$4,930,796
Operating Expenses					
Printing & Supplies	\$24,124	\$40,212	\$41,914	\$57,300	\$62,300
Non Capital Equipment	\$4,455	\$4,535	\$6,305	\$6,000	\$6,000
Fees	\$0	\$993	\$1,930	\$5,000	\$5,000
Maintenance	\$4,302	\$180	\$2,741	\$4,000	\$0
Other Expenses	\$27	\$0	\$721	\$0	\$0
Travel & Training	\$0	\$99	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$32,908	\$46,019	\$53,612	\$72,300	\$73,300
TOTAL	\$3,047,273	\$3,215,803	\$3,415,291	\$3,558,581	\$5,004,096

Police Investigations Unit Expense Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$340,923	\$372,674	\$352,838	\$357,134	\$438,282
Overtime	\$32,729	\$27,700	\$45,502	\$45,000	\$50,000
Health Savings - (HSA)	\$3,897	\$6,203	\$11,820	\$12,624	\$12,000
Opt Out (Health Insurance)	\$6,604	\$4,559	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$384,153	\$411,135	\$410,160	\$414,758	\$500,282
Personnel Costs					
Health Insurance	\$49,310	\$59,749	\$79,764	\$84,174	\$113,438
Retirement - Lagers	\$56,930	\$57,548	\$65,247	\$62,628	\$100,557
Social Security	\$27,643	\$29,598	\$29,569	\$31,729	\$38,272
Workers Compensation	\$21,929	\$23,489	\$21,752	\$23,326	\$33,944
Dental Insurance	\$2,683	\$2,760	\$2,736	\$2,873	\$2,873
Vision Insurance-Vsp	\$662	\$717	\$780	\$818	\$877
Out Of Class	\$0	\$0	\$1,450	\$0	\$0
Disability Insurance	\$244	\$235	\$256	\$270	\$190
Life Insurance	\$90	\$86	\$108	\$125	\$144
PERSONNEL COSTS TOTAL	\$159,491	\$174,180	\$201,662	\$205,943	\$290,295
COMPENSATION TOTAL	\$543,644	\$585,315	\$611,822	\$620,701	\$790,577
Operating Expenses					
Other Expenses	\$8,000	\$1,500	\$14,500	\$8,000	\$8,000
Maintenance	\$0	\$0	\$186	\$0	\$0
OPERATING EXPENSES TOTAL	\$8,000	\$1,500	\$14,686	\$8,000	\$8,000
TOTAL	\$551,644	\$586,815	\$626,508	\$628,701	\$798,577

Police Youth Resources Expense Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$122,228	\$123,657	\$128,589	\$132,168	\$80,632
Overtime	\$15,649	\$15,893	\$14,702	\$17,500	\$17,500
Health Savings - (HSA)	\$3,122	\$4,262	\$5,616	\$6,072	\$2,400
PERSONNEL SALARIES TOTAL	\$140,999	\$143,812	\$148,907	\$155,740	\$100,532
Personnel Costs					
Health Insurance	\$36,303	\$39,171	\$39,360	\$41,532	\$24,240
Retirement - Lagers	\$20,776	\$22,349	\$23,372	\$23,517	\$20,207
Social Security	\$9,905	\$9,998	\$10,351	\$11,914	\$7,691
Workers Compensation	\$8,168	\$8,615	\$7,867	\$8,682	\$6,822
Dental Insurance	\$1,233	\$1,242	\$1,248	\$1,310	\$655
Vision Insurance-Vsp	\$310	\$410	\$408	\$428	\$214
Disability Insurance	\$97	\$97	\$102	\$108	\$38
Life Insurance	\$36	\$36	\$43	\$50	\$29
PERSONNEL COSTS TOTAL	\$76,828	\$81,918	\$82,752	\$87,541	\$59,896
COMPENSATION TOTAL	\$217,827	\$225,730	\$231,659	\$243,281	\$160,428
Operating Expenses					
Maintenance	\$0	\$0	\$0	\$100	\$0
OPERATING EXPENSES TOTAL	\$0	\$0	\$0	\$100	\$0
TOTAL	\$217,827	\$225,730	\$231,659	\$243,381	\$160,428

Police Communications Expense Budget

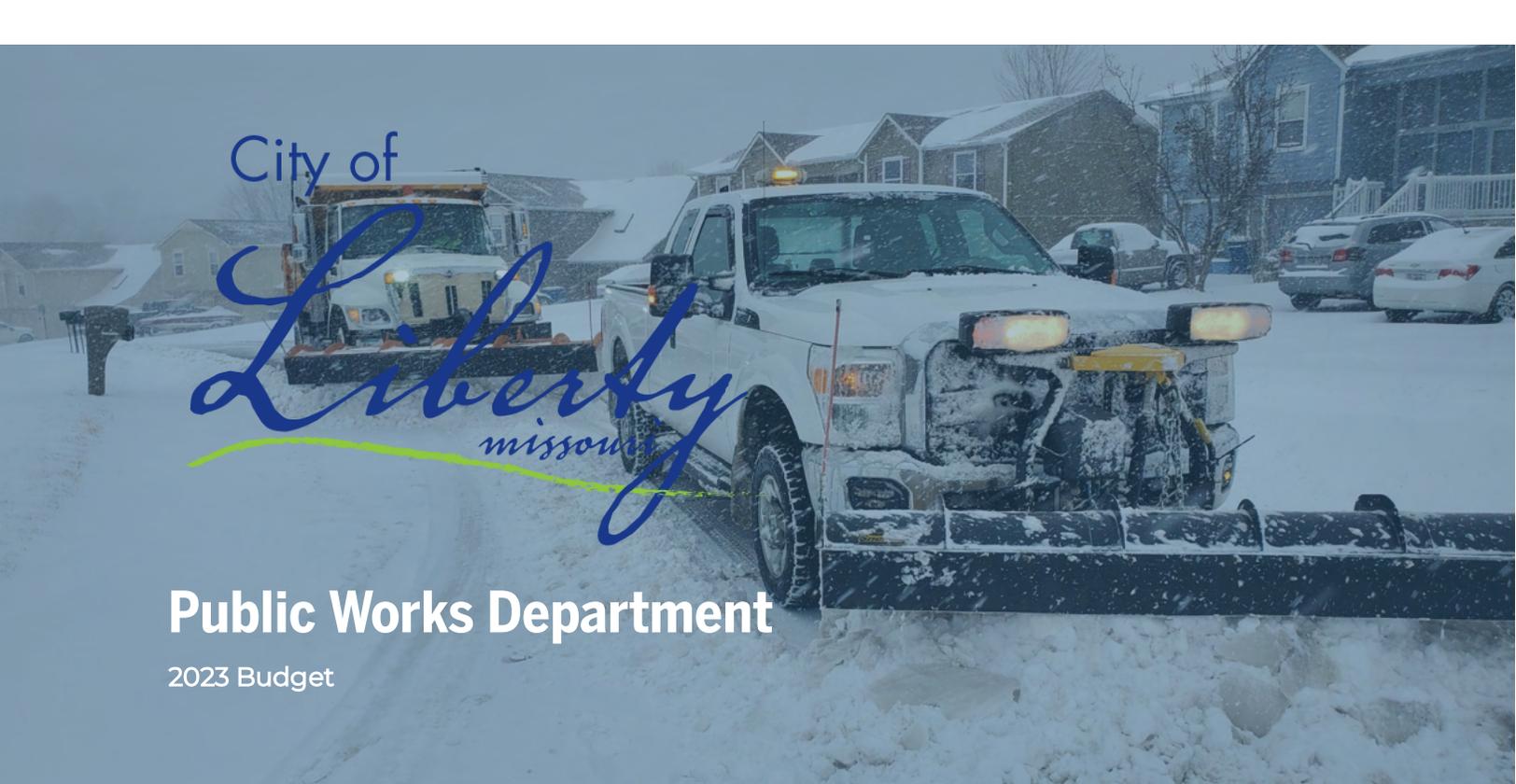
	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$359,615	\$407,973	\$444,240	\$467,906	\$520,797
Overtime	\$75,004	\$78,697	\$89,699	\$80,000	\$85,000
Part-Time	\$20,085	\$7,660	\$18,613	\$20,000	\$25,000
Opt Out (Health Insurance)	\$12,717	\$15,422	\$13,095	\$10,476	\$13,968
Health Savings - (HSA)	\$2,520	\$2,365	\$3,848	\$7,248	\$10,800
PERSONNEL SALARIES TOTAL	\$469,942	\$512,117	\$569,495	\$585,630	\$655,565
Personnel Costs					
Health Insurance	\$40,434	\$59,650	\$64,230	\$96,432	\$128,718
Retirement - Lagers	\$40,656	\$48,189	\$52,786	\$61,654	\$113,284
Social Security	\$34,373	\$37,702	\$41,992	\$44,801	\$50,151
Dental Insurance	\$3,354	\$3,702	\$4,108	\$5,143	\$5,746
Workers Compensation	\$1,455	\$1,589	\$1,397	\$1,165	\$5,020
Vision Insurance-Vsp	\$863	\$1,002	\$1,026	\$1,296	\$1,676
Disability Insurance	\$276	\$325	\$295	\$378	\$342
Life Insurance	\$120	\$207	\$202	\$250	\$288
PERSONNEL COSTS TOTAL	\$121,532	\$152,365	\$166,035	\$211,119	\$305,225
COMPENSATION TOTAL	\$591,473	\$664,482	\$735,530	\$796,749	\$960,790
Operating Expenses					
Maintenance	\$35,514	\$40,376	\$44,122	\$50,000	\$32,000
Fees	\$31,224	\$7,763	\$6,121	\$40,000	\$40,000
Printing & Supplies	\$2,050	\$1,282	\$4,102	\$5,500	\$5,500
Non Capital Equipment	\$609	\$0	\$79	\$0	\$0
Other Expenses	\$135	\$96	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$69,532	\$49,517	\$54,424	\$95,500	\$77,500
TOTAL	\$661,005	\$713,999	\$789,954	\$892,249	\$1,038,290

Police Records Unit Expense Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$153,475	\$164,389	\$165,868	\$192,518	\$209,951
Overtime	\$11,683	\$3,341	\$3,309	\$7,000	\$7,068
Health Savings - (HSA)	\$4,177	\$4,048	\$5,756	\$9,684	\$6,000
Opt Out (Health Insurance)	\$4,323	\$3,298	\$2,183	\$0	\$3,492
Part-Time	\$0	\$4,363	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$173,658	\$179,439	\$177,116	\$209,202	\$226,511
Personnel Costs					
Health Insurance	\$24,078	\$31,009	\$45,608	\$70,716	\$57,324
Retirement - Lagers	\$16,597	\$16,400	\$16,659	\$22,803	\$34,203
Social Security	\$12,262	\$12,961	\$12,585	\$16,004	\$17,328
Dental Insurance	\$1,627	\$1,626	\$1,788	\$2,419	\$1,764
Workers Compensation	\$471	\$532	\$492	\$409	\$633
Vision Insurance-Vsp	\$288	\$328	\$464	\$730	\$517
Disability Insurance	\$162	\$158	\$166	\$216	\$114
Life Insurance	\$60	\$59	\$70	\$100	\$115
PERSONNEL COSTS TOTAL	\$55,545	\$63,073	\$77,832	\$113,397	\$111,998
COMPENSATION TOTAL	\$229,204	\$242,512	\$254,948	\$322,599	\$338,509
Operating Expenses					
Maintenance	\$0	\$0	\$0	\$2,900	\$75,850
Fees	\$11,079	\$11,646	\$11,506	\$12,000	\$12,000
Printing & Supplies	\$2,467	\$2,442	\$4,335	\$5,500	\$5,500
Non Capital Equipment	\$680	\$0	\$0	\$600	\$800
Other Expenses	\$307	\$18	\$206	\$500	\$500
OPERATING EXPENSES TOTAL	\$14,534	\$14,106	\$16,047	\$21,500	\$94,650
TOTAL	\$243,737	\$256,617	\$270,994	\$344,099	\$433,159

Police Parking Control Expense Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Part-Time	\$13,014	\$15,652	\$14,538	\$19,850	\$19,850
Regular	\$1,074	\$1,062	\$1,642	\$0	\$0
PERSONNEL SALARIES TOTAL	\$14,088	\$16,714	\$16,180	\$19,850	\$19,850
Personnel Costs					
Social Security	\$1,078	\$1,279	\$1,290	\$1,519	\$1,519
Workers Compensation	\$489	\$111	\$104	\$87	\$118
PERSONNEL COSTS TOTAL	\$1,566	\$1,389	\$1,394	\$1,606	\$1,637
COMPENSATION TOTAL	\$15,655	\$18,103	\$17,574	\$21,456	\$21,487
TOTAL	\$15,655	\$18,103	\$17,574	\$21,456	\$21,487



City of

Liberty
missouri

Public Works Department

2023 Budget

Public Works Department - Program Narrative

Mission Statement:

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

Services:

1. Engineering

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

2. Building Maintenance

The Building Maintenance Division provides services associated with the maintenance and upkeep of the City Hall facility. This division provides oversight and management of the contract maintenance of the building's environmental systems and the custodial services provided by an

outside vendor. Any projects pertaining to renovating and refurbishing the facility are also managed by this department.

3. Street Maintenance

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

4. Solid Waste/Recycling

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

Staffing Levels

The Public Works Department's proposed staffing levels for FY2023, along with a brief look at historical staffing levels, are as follows:

Public Works Staffing Levels

Position Title	FY2019	FY2020	FY2021	FY2022	FY2023
Number of Budgeted Staff					
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Assistant Public Works Director	0.00	0.00	0.00	1.00	1.00
Capital Projects Engineer	1.00	1.00	1.00	1.00	1.00
City Engineer	0.00	0.00	0.00	1.00	1.00
City Engineer/Assistant Public Works Director	1.00	1.00	1.00	0.00	0.00
Facilities Management Supervisor	1.00	1.00	1.00	1.00	1.00
Project Inspector	2.00	1.00	2.00	2.00	2.00
Public Works Crew Chief	2.00	2.00	2.00	0.00	0.00
Public Works Director	1.00	1.00	1.00	1.00	1.00
Public Works Maintenance Crew Manager	0.00	0.00	0.00	1.00	1.00
Public Works Maintenance Worker I	4.00	4.00	4.00	2.00	4.00
Public Works Maintenance Worker II	4.00	4.00	4.00	5.00	5.00
Public Works Maintenance Worker III	0.00	0.00	0.00	3.00	3.00
Public Works Mechanic	1.00	1.00	1.00	1.00	1.00
Public Works Operations Manager	1.00	1.00	0.00	0.00	1.00
Public Works Superintendent	1.00	1.00	1.00	0.00	0.00
NUMBER OF BUDGETED STAFF	20.00	19.00	19.00	20.00	23.00

Public Works Goals and Objectives

FY2023 and Historical Values					
Goal	Objective	2020	2021	2022	2023 Goal
Manage major transportation network improvements.	Complete the reconstruction of Kansas Street Corridor Improvements	Complete			
	Utilize pavement condition assessment information to prioritize future pavement management efforts.	Delayed - COVID			
	Complete an update to the Transportation Master Plan in conjunction with the Comprehensive Plan update.	In process			
	Provide oversight of ROW users to ensure the transportation system is not degraded.	On-going			
	Complete sidewalk and trail extensions on Liberty Drive and Mississippi Street.	On hold - COVID			
	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.		Environmental clearances and ROW plans approved by MoDOT		
	Utilize and update pavement condition assessment data to prioritize future pavement management, and update the software based on 2021 street preservation efforts. Provide optimal pavement management decisions.		Optimized pavement resurfacing list for 2021		
	Complete an update to the Transportation Master Plan in conjunction with the Comprehensive Plan update.		Worked on high priority future street needs list		
	Provide oversight of ROW users to ensure the transportation system is not degraded.		Provided extensive work with outside utility companies seeking work in the City rights-of-way, esp. fiber upgrades by internet and 5G network companies.		
	Complete sidewalk and trail extensions on Liberty Drive and Mississippi Street.		Design consultant hired 2021		Finalizing sidewalk design, preparing plans for construction
	Obtain right-of-way and start construction to signalized intersection of South Withers Road and Holt intersection, obtaining approval for use of Congestion Mitigation Air Quality (CMAQ) federal funds for the project.			Under process	Rebidding - utilizing the Congestion Mitigation Air Quality (CMAQ) federal funds for the project.
	Start design and obtain environmental clearance for a future signal project at MO 291 and Blue Jay intersection, to be prepared to utilize federal funds in 2024.			TransSystems was selected as the consultant to design the project.	Seeking a MoDOT cost share project to provide sidewalk connectivity along 291 to Kansas Street.
Develop a conceptual alignment for Shepherd Road from East Heartland Drive to B Highway				Under process	

Goal	Objective	2020	2021	2022	2023 Goal
Manage major storm water network improvements.	Complete the construction of the Amesbury storm drainage improvement project.	Under contract - to be completed spring 2021	Amesbury storm drainage complete - reimbursement from State finalized.		
	Address neighborhood storm drainage issues including the area of Preston Street and Skyline Drive, and other issues as they arise.		ROW acquisition completed; construction contract executed.		
	Finalize construction of Preston St. and Skyline Drive drainage project.			Project Completed	
	Determine solution to storm sewer issue at 999 Wyckwood Drive.			The storm sewer was epoxy lined and the work completed. There are only minor driveway repairs will be completed with the 2023 concrete repair project.	
	Participate in the regional update to stormwater design standards.			A City Employee is the member of the review committee, and the City has contributed financially to the regional update.	Continuing to participate
	Maintain MS4 stormwater quality standard permit requirements.			Meeting all of the permit requirements.	On-going
	Select a consultant and start the update of the storm water master plan.				Under process
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.	Assure development's infrastructure plans have an assigned lead inspector and are being constructed to City standards.	On-going	On-going	On-going	On-going
	Review City's technical specifications and design criteria annually for improvements and changes.	On-going	On-going	On-going	
	Assist in preliminary and final plan review meetings, and review all plan submittals in a timely manner.			Projects were submitted and reviewed.	On-going
	Streamline development plan review, public improvement permitting, and project inspection through implementation of SmartGov software.			SmartGov has been implemented and is an on-going project.	
	Provide on-going training of staff on current technical specifications and standards.				On-going
	Evaluate and provide updated recommendation to City Code and policies as needed to comply with current practices.				On-going

Goal	Objective	2020	2021	2022	2023 Goal
Manage Major Capital Improvements Projects; Manage Capital Maintenance of City Assets	Compile a 5-year plan of capital improvements necessary at City Hall and Public Works Maintenance Facility.	Project list developed	On-going. Working on ADA planning, window replacement, carpeting, and other needs.		
	Complete West Entrance to the City Hall Project and roof replacement in advance of solar panel installation. Renovate City Hall atrium and west entrance.	Roof replaced; solar delayed due to COVID	Progressive Design-Build contractor has been selected for West Entrance.	Guaranteed maximum price and contract were executed. Final design and construction will take place in 2023.	Underway to substantially complete the City Hall Atrium Project; expected to be complete in 2024.
	Continue energy efficiency improvements.	Prepping PW Maintenance Facilities' roof for solar panels		LED lights were installed and the touchless light sensors are in operation.	
	Replace the air conditioner condenser units for the 2nd and 3rd floor.		Project were completed. New systems are working.		
	Provide air purification systems to all City facilities to reduce airborne bacteria and virus.			Project completed, all systems in place.	
	Maintain City traffic signals through bi-annual preventative maintenance contract with third party contractor and implementation of Asset Essentials work order software.			All the signals are being maintained on a regular basis. The Asset Essentials work order system wasn't used.	
	Develop a comprehensive plan on space and location for storage of city records, both paper and digital.		Under process	Under process	
	Streamline management of capital improvement projects through implementation of Virtual PM project management software.			Virtual PM has been installed and is being used for department capital projects.	Working to optimize the City's use of Virtual PM project management software.
	Finalize conceptual sidewalk design and cost estimates for Liberty Drive and Mississippi St sidewalk/trail projects.			Conceptual design and cost estimate reports submitted	
	Survey all City streets and provided an updated street rating program and evaluate the overall rating improvement since the last survey in 2019.			Data has been used as part of a 5-year street overlay plan.	
	Develop a plan for future bridge improvements and maintenance needs based on the biennial bridge inspection report from December 2021. Seek funding options for replacement and repair of the existing bridge needs.			On-going	On-going
	Obtain a City Hall air handling needs assessment and develop a strategic plan for heating and cooling of the facility.				Under process
	Evaluate and update the 5-year resurfacing plan utilizing the pavement rating system and coordination with street maintenance staff. Prepare for the 2024 overlay and concrete projects utilizing information for the 2023 projects.				Under process
	Goal	Objective	2020	2021	2022
Maintain City Street Assets	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.		Updated needs and long-term issues presented at Council Retreat		
	Bid and construct a mill and overlay street preservation project. Bid the associate ADA corner, curbs and sidewalk repairs in a separate contract.			Bids received and projects completed.	Under process
	Repair City owned sidewalk to meet ADA requirements in a cost-effective manner.			Under process	Under process
	Provide street maintenance through patching, crack sealing, and storm drainage repairs, and right-of-way mowing.			On-going	On-going
	Maintain all of the street signs and traffic control devices			On-going	On-going
	Maintain the equipment necessary for street maintenance and winter operations.			All equipment repaired as needed and evaluated at the end of the season. Also reviewed prior to the start of the winter season in the fall.	Planning to revise and update the 10-year equipment plan, while navigating the equipment and vehicle purchasing needs in a post COVID environment.
	Maintain City traffic signals through bi-annual preventative maintenance contract with third party contractor. Evaluate traffic signal timing and coordination options.				Under process

2023 Expenses - Public Works

Public Works Expenses 2019 Actual - 2023 Budget

Public Works Engineering Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$243,590	\$222,518	\$269,592	\$311,563	\$333,131
Part-Time	\$11,112	\$288	\$50	\$14,563	\$14,563
Overtime	\$12,648	\$7,589	\$2,321	\$5,150	\$5,356
Health Savings - (HSA)	\$6,284	\$5,575	\$4,125	\$5,971	\$9,240
PERSONNEL SALARIES TOTAL	\$273,634	\$235,969	\$276,088	\$337,247	\$362,290
Personnel Costs					
Health Insurance	\$46,528	\$38,023	\$63,141	\$78,079	\$85,752
Retirement - Lagers	\$25,792	\$18,401	\$28,618	\$35,173	\$52,507
Social Security	\$19,342	\$16,832	\$20,367	\$25,799	\$27,715
Workers Compensation	\$7,045	\$8,198	\$9,477	\$8,700	\$9,804
Dental Insurance	\$2,056	\$1,735	\$1,994	\$2,411	\$2,611
Vision Insurance-Vsp	\$368	\$272	\$521	\$654	\$553
Disability Insurance	\$97	\$105	\$116	\$145	\$102
Life Insurance	\$54	\$56	\$70	\$94	\$121
PERSONNEL COSTS TOTAL	\$101,282	\$83,622	\$124,303	\$151,055	\$179,165
COMPENSATION TOTAL	\$374,917	\$319,591	\$400,390	\$488,302	\$541,455
Operating Expenses					
Maintenance	\$90,799	\$7,236	\$8,282	\$57,500	\$36,000
Fees	\$10,029	\$7,525	\$7,500	\$12,600	\$11,600
Insurance	\$7,766	\$8,297	\$7,004	\$6,190	\$7,560
Printing & Supplies	\$3,724	\$4,985	\$2,712	\$4,700	\$4,700
Travel & Training	\$2,072	\$330	\$795	\$6,000	\$8,500
Other Expenses	\$2,392	\$1,826	\$2,430	\$3,400	\$3,400
Utilities	\$3,293	\$2,693	\$0	\$0	\$0
Non Capital Equipment	\$0	\$0	\$809	\$3,000	\$1,000
OPERATING EXPENSES TOTAL	\$120,073	\$32,891	\$29,531	\$93,390	\$72,760
TOTAL	\$494,990	\$352,483	\$429,922	\$581,692	\$614,215

Public Works Building Maintenance Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Operating Expenses					
Maintenance	\$97,982	\$38,108	\$121,472	\$125,000	\$150,062
Utilities	\$80,304	\$71,322	\$76,160	\$95,000	\$95,000
Fees	\$19,968	\$41,568	\$39,376	\$30,000	\$31,175
Insurance	\$12,880	\$13,409	\$14,599	\$16,549	\$16,862
Other Expenses	\$15,114	\$1,957	\$965	\$16,855	\$16,355
Non Capital Equipment	\$0	\$0	\$0	\$1,000	\$1,000
Printing & Supplies	\$13	\$23	\$103	\$250	\$250
Travel & Training	\$90	\$0	\$90	\$0	\$0
OPERATING EXPENSES TOTAL	\$226,350	\$166,387	\$252,766	\$284,654	\$310,704
Compensation					
Personnel Salaries					
Regular	\$49,199	\$58,880	\$66,342	\$68,161	\$70,887
Overtime	\$2,907	\$1,386	\$4,559	\$3,090	\$3,214
Health Savings - (HSA)	\$1,331	\$1,463	\$1,190	\$720	\$2,400
PERSONNEL SALARIES TOTAL	\$53,437	\$61,729	\$72,092	\$71,971	\$76,501
Personnel Costs					
Health Insurance	\$6,371	\$7,635	\$20,376	\$23,082	\$24,240
Retirement - Lagers	\$5,252	\$5,739	\$7,612	\$7,845	\$11,552
Social Security	\$3,825	\$4,406	\$5,006	\$5,506	\$5,852
Workers Compensation	\$2,967	\$3,343	\$3,177	\$4,023	\$5,280
Dental Insurance	\$433	\$448	\$624	\$655	\$655
Disability Insurance	\$49	\$45	\$27	\$54	\$38
Vision Insurance-Vsp	\$82	\$76	\$0	\$0	\$0
Life Insurance	\$18	\$18	\$22	\$25	\$29
PERSONNEL COSTS TOTAL	\$18,996	\$21,711	\$36,844	\$41,190	\$47,646
COMPENSATION TOTAL	\$72,433	\$83,440	\$108,936	\$113,161	\$124,147
TOTAL	\$298,783	\$249,827	\$361,702	\$397,815	\$434,851

Public Works Street Maintenance Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Operating Expenses					
Utilities	\$714,520	\$734,864	\$668,450	\$759,033	\$759,033
Maintenance	\$186,772	\$144,606	\$168,323	\$165,000	\$175,500
Maintenance Programs	\$127,333	\$96,071	\$95,091	\$103,000	\$103,000
Insurance	\$37,496	\$41,766	\$42,656	\$45,837	\$52,965
Other Expenses	\$55,689	\$10,004	\$13,758	\$16,684	\$15,875
Printing & Supplies	\$17,595	\$23,639	\$25,170	\$20,000	\$20,000
Fees	\$15,117	\$5,953	\$15,091	\$4,000	\$7,500
Non Capital Equipment	\$0	\$4,705	\$1,509	\$5,000	\$5,000
Travel & Training	\$0	\$0	\$250	\$500	\$600
OPERATING EXPENSES TOTAL	\$1,154,522	\$1,061,608	\$1,030,298	\$1,119,054	\$1,139,473
Compensation					
Personnel Salaries					
Regular	\$554,120	\$566,176	\$510,803	\$533,574	\$688,765
Overtime	\$62,365	\$31,889	\$19,703	\$47,000	\$48,880
Health Savings - (HSA)	\$13,765	\$15,389	\$16,494	\$13,350	\$22,800
Opt Out (Health Insurance)	\$3,819	\$6,596	\$6,984	\$6,984	\$3,492
Part-Time	\$0	\$288	\$50	\$0	\$0
PERSONNEL SALARIES TOTAL	\$634,069	\$620,337	\$554,035	\$600,908	\$763,937
Personnel Costs					
Health Insurance	\$147,541	\$137,394	\$121,847	\$129,735	\$217,176
Retirement - Laggers	\$57,109	\$61,414	\$54,235	\$65,499	\$115,354
Workers Compensation	\$60,286	\$63,776	\$57,901	\$50,345	\$78,830
Social Security	\$45,922	\$45,095	\$40,513	\$45,969	\$58,441
Dental Insurance	\$5,904	\$5,665	\$4,993	\$5,218	\$6,728
Vision Insurance-Vsp	\$1,528	\$1,376	\$1,203	\$1,252	\$1,852
Disability Insurance	\$543	\$428	\$428	\$432	\$418
Life Insurance	\$220	\$175	\$182	\$200	\$331
PERSONNEL COSTS TOTAL	\$319,053	\$315,323	\$281,302	\$298,650	\$479,130
COMPENSATION TOTAL	\$953,123	\$935,660	\$835,336	\$899,558	\$1,243,067
TOTAL	\$2,107,645	\$1,997,268	\$1,865,634	\$2,018,612	\$2,382,540

City of

Liberty
Missouri

Technology & Logistics Department

2023 Budget

Technology & Logistics Department - Program Narrative

Mission Statement:

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

Services:

The Technology & Logistics Department provides a variety of professional information technology and communications services and cyber security services to all City departments. The goal of the Technology & Logistics Department is to assist City staff in achieving their mission by applying appropriate technological and cyber security services to their business objectives. The department's staff strives to understand and exceed customer expectations in providing these services. Services includes, but not limited to:

1. 24/7 computer operations and systems support
2. City-wide telephone and WAN/LAN administration
3. IT Cyber Security Services, including user training
4. Access to city-wide electronic mail and internet, including the City's website
5. Geographic Information Services, including geographical analysis and mapping services
6. Acquisition, development, enhancement and/or maintenance of computerized business systems
7. Project management for large multi-departmental automation projects
8. System integration management and workflow solutions
9. Consultation for a wide variety of vendor platforms
10. Technical research and evaluation projects
11. Building access control and video security monitoring
12. Citywide fiber management

Staffing Levels

The Technology & Logistics Department's proposed staffing levels for FY2023, along with a brief look at historical staffing levels, are as follows:

Technology & Logistics Staffing Levels

Position Title	FY2019	FY2020	FY2021	FY2022	FY2023
Number of Budgeted Staff					
GIS Manager	0.00	2.00	2.00	2.00	2.00
GIS Specialist II	1.00	0.00	0.00	0.00	0.00
GIS Specialist III	1.00	0.00	0.00	0.00	0.00
Information Security Officer	1.00	0.00	0.00	0.00	0.00
Information Technology Services Director	1.00	1.00	1.00	1.00	1.00
Operations Manager - Tech & Logistics	0.00	0.50	0.50	0.50	1.00
Payroll Specialist	0.00	0.00	0.00	1.00	0.00
Senior Information System Specialist	1.00	0.00	1.00	0.00	0.00
Systems Administrator I	0.00	1.00	1.00	0.00	1.00
Systems Administrator II	0.00	1.00	1.00	2.00	3.00
Systems Administrator III	0.00	1.00	1.00	0.00	0.00
Tech Support Specialist I	2.00	2.00	2.00	1.00	1.00
Tech Support Specialist II	1.00	1.00	1.00	2.00	1.00
NUMBER OF BUDGETED STAFF	8.00	9.50	10.50	9.50	10.00

Technology & Logistics Department Program Narrative

FY2020		
Goal	Explanation	Status
1 Network Refresh	Involves additional equipment allocation and replacement of existing equipment across multiple years starting in 2019; will continue to require replacement every 5-7 years or sooner depending on the security requirements and vendor support.	2/3rds of the network refresh is complete. 2021 will focus heavily on the Wireless infrastructure.
2 Energov Upgrade/Replacement	Upgrade outdated Energov application/services and transition to modern, more robust cloud Energov solution. Or, replace Energov with an alternative solution.	City will be working transitioning to SmartGov; the plan is to have this approved by Council in Q1 of 2021 with implementation beginning Q2.
3 Email Encryption/Secure Sending	Several city staff require the ability to send emails/docs securely via encryption and receiver authentication. Looking to implement a solution called Virtru to handle encryption as well as Data Loss Prevention (DLP)	Virtru has been configured and deployed to users most in need of email encryption
4 Email Security Improvements	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.	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.
5 Wireless Refresh	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.	Project being postponed until 2021.
6 Sports Complex Fiber/Networking Improvements	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.	Completed - changes have resulted in vast improvement in Sports Complex networking services.
7 Digital Council Packets	Council packets have only ever been distributed as paper copies. Looking to implement a digital council packet solution for ease of use, flexibility, and efficiency reasons.	Project being postponed until 2021.
8 WaterSmart	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.	WaterSmart has successfully been deployed and is currently in use by the public and City staff.
9 IT Pipes Upgrade	IT Pipes is currently an on-premise outdated solution. IT Pipes will be upgraded and also transitioned to the cloud.	IT Pipes has successfully been deployed and in use by Utilities staff.
10 Fiber Ring reconfiguration	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.	Project completed
11 AMI Integration	Assist with the Implementation of the Automatic Meter Infrastructure to compliment the Utilities AMI replacement project.	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		
Goal	Explanation	Status
1 SmartGov	Replace the City's current Energov platform with SmartGov. This system will facilitate the City's permitting, licensing, code enforcement, and inspection needs.	Expectation is to be completed by Spring 2022.
2 Camera Systems	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.	Staff decided to continue with current cameras and applications. We will continue to vet possible replacements and upgrades periodically. Staff has, however, continued to offload servers/storage to individual locations as opposed to central storage. This has improved speed, lowered cost, and improved efficiency.
3 Data Center Storage Refresh	Staff will be looking at options to replace our current data center storage solution. The current system is very robust, but also requires significant and costly maintenance. The end goal is simplicity and cost savings while still maintaining required functionality and reliability.	Staff chose Dell VxRail to replace our current HPE 3 Par system. Anticipated project completion at end of 2021 - Q1 of 2022.
4 Central Square CAD/RMS	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.	This project is currently in configuration, testing, and implementation phases. The timeline is still intact with goals of "going live" by the end of 2021.
5 Microsoft Office/Google Workspace Docs	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.	The upgrade of MS Office was completed in Q3 of 2021. Future rollout of Google Workspace is in planning and configuration stages.
6 Cisco ISE and DNA Center	To complement and secure out new wireless infrastructure, staff will be implement Cisco ISE (Identity Services Engine) and DNA (Digital Network Architect). Both platforms will also improve security, access, network profiling, and authentication to the City network.	Project completed
7 Singlewire Fusion	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.	Project completed
8 VoIP Upgrade and Server Replacements	Options to move from a physical UCS server to a virtual environment are being considered. This project will also include upgrades to software for CUCM, Unity, and UCCX.	Hardware has been purchased for this migration, but project implementation is scheduled for Q1 or Q2 of 2022.

FY2022		
Goal	Explanation	Status
1 Council Chambers Broadcasting and Recording System Replacement	The current recording and broadcasting system in the Council Chambers for public meetings became inoperable in 2021. Due to remote meetings, council meetings and other public meetings were held virtually. In late 2021, council approved the project to replace and upgrade the recording and broadcasting system to suit future needs.	Project completed and operational.
2 VoIP Upgrade and Server Replacements	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.	Due to supply chain issues with hardware, this project did not get underway until early 2023.
3 Arctic Wolf Managed Security Service	To facilitate improved security measures, both proactive and reactive, staff has selected Arctic Wolf Managed Security to assist with monitoring, response, remediation, and recovery.	Arctic Wolf MSP has been in production for the past year providing an additional layer of security and extra eyes on the network and any potential or active threats.
4 Payroll Application Upgrades	IT staff will be assisting Finance and Payroll with an upgrade and migration from On-Premise to SaaS payroll system to improve functionality and maintenance.	This project has been completed and now in maintenance and support mode.
5 HRMS and Onboarding Application	IT staff along with HR, Admin, and Finance departments will be working towards employee recruitment, onboarding, and management through a new SaaS solution.	Discussions are ongoing with plans to implement in 2022.
6 Security/Log Event Manager (SEM/LEM)	The City's previous SEM vendor is no longer an option moving forward. Tech staff are vetting replacements systems with intentions of choosing and implementing one in 2022.	City is working on the migration to the new vendor. This will be an ongoing project through 2023
FY2023		
Goal	Explanation	Status
1 City 'Intranet' Service	Staff are working with other department managers, specifically in Communications, PR, and HR to develop a city Intranet service (internal info sharing and bulletin board).	Staff have selected a service and in the process of design, implementational and training.
2 Datacenter Cloud Backup Solution	To ensure additional redundancy in the event of a physical disaster, IT staff have selected a service for secure datacenter backup to the cloud. This service offers resiliency, data protection, integrity and security. In the event of losing our physical network or datacenter, our data will still be accessible for restore as part of our BCP (Business Continuity Plan).	Project is underway and in the configuration stage
3 Dispatch Co-Location	As part of a collaboration with Gladstone and Clay County, the city of Liberty PD, FD, IT, and Admin departments are in the early to mid-stages of the Dispatch relocation and-co-location project. From an IT perspective, this involved networking, remote connection, software and hardware support, and ensuring typical dispatch city services continue to function from a new location.	In process
4 Telco Migration & Enhancements	IT staff will be working to transition for PRI's to SIP for the internal phone system. This will bring the telco environment up to date with current technology and offer additional future functionality including redundancy, mobility, and more reliable services.	In process
5 Internal Controls & Process Improvements	Much of this year will be spent on improving products and services implemented over the past few years out of necessity. These improvements will focus on efficiency, streamlined workflows, onboarding and offboarding improvements, process driven workflows, internal communication, and collaboration.	In process

2023 Expenses - Technology & Logistics

Technology & Logistics Expenses 2019 Actual - 2023 Budget

Technology & Logistics Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Operating Expenses					
Maintenance	\$531,459	\$398,145	\$474,063	\$676,200	\$921,750
Fees	\$104,735	\$178,985	\$196,720	\$283,500	\$325,000
Non Capital Equipment	\$103,467	\$237,109	\$219,396	\$215,500	\$279,000
Utilities	\$171,379	\$146,559	\$169,478	\$218,000	\$227,000
Travel & Training	\$28,167	\$30,482	\$17,833	\$36,000	\$44,000
Insurance	\$15,181	\$19,394	\$17,061	\$14,025	\$14,040
Printing & Supplies	\$1,824	\$1,679	\$1,873	\$2,500	\$6,000
Gis Development	\$2,500	\$424	\$0	\$4,000	\$3,500
Other Expenses	\$944	\$115	\$0	\$1,500	\$4,500
OPERATING EXPENSES TOTAL	\$959,657	\$1,012,893	\$1,096,424	\$1,451,225	\$1,824,790
Compensation					
Personnel Salaries					
Regular	\$524,376	\$516,218	\$543,962	\$557,306	\$539,207
Overtime	\$12,247	\$10,912	\$10,195	\$17,000	\$15,146
Health Savings - (HSA)	\$6,570	\$6,282	\$7,301	\$7,076	\$14,400
Opt Out (Health Insurance)	\$129	\$1,649	\$1,746	\$1,747	\$0
PERSONNEL SALARIES TOTAL	\$543,322	\$535,061	\$563,204	\$583,129	\$568,753
Personnel Costs					
Health Insurance	\$103,744	\$112,692	\$117,401	\$124,605	\$138,721
Retirement - Lagers	\$44,044	\$50,747	\$59,708	\$63,561	\$85,882
Social Security	\$37,110	\$38,838	\$40,979	\$44,609	\$43,510
Dental Insurance	\$3,503	\$3,675	\$3,761	\$4,024	\$4,032
Workers Compensation	\$1,501	\$1,658	\$1,561	\$1,179	\$1,618
Vision Insurance-Vsp	\$971	\$1,108	\$1,142	\$1,200	\$1,251
Disability Insurance	\$248	\$290	\$304	\$319	\$210
Life Insurance	\$94	\$93	\$111	\$130	\$184
PERSONNEL COSTS TOTAL	\$191,215	\$209,100	\$224,966	\$239,627	\$275,408
COMPENSATION TOTAL	\$734,536	\$744,160	\$788,170	\$822,756	\$844,161
Debt Service					
Debt Service Principal	\$452,904	\$357,073	\$481,815	\$450,006	\$465,000
Debt Service Interest	\$33,969	\$40,300	\$45,182	\$29,606	\$20,946
Debt Service Other Costs Fees	\$11,340	\$14,139	\$5,472	\$0	\$0
DEBT SERVICE TOTAL	\$498,213	\$411,512	\$532,469	\$479,612	\$485,946
Capital Projects					
Capital Outlays	\$249,746	\$269,503	\$620,609	\$617,682	\$120,000
CAPITAL PROJECTS TOTAL	\$249,746	\$269,503	\$620,609	\$617,682	\$120,000
TOTAL	\$2,442,152	\$2,438,069	\$3,037,672	\$3,371,275	\$3,274,897



City of Liberty missouri

City-Wide: General City Programs

2023 Budget

City-Wide Expenses 2019 Actual - 2023 Budget

City-Wide Programs Expense Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Transfers					
Interfund Transfers	\$47,750	\$2,437,840	\$1,320,655	\$742,250	\$2,042,500
TRANSFERS TOTAL	\$47,750	\$2,437,840	\$1,320,655	\$742,250	\$2,042,500
Debt Service					
Debt Service Principal	\$251,625	\$264,575	\$290,900	\$315,900	\$347,225
Debt Service Interest	\$224,572	\$229,638	\$215,751	\$200,581	\$184,003
Debt Service Other Costs Fees	\$0	\$117	\$117	\$0	\$0
DEBT SERVICE TOTAL	\$476,197	\$494,330	\$506,768	\$516,481	\$531,228
Operating Expenses					
Other Expenses	\$40,963	\$1,010,152	\$38,645	\$59,500	\$418,500
Fees	\$115,652	\$120,031	\$99,278	\$109,000	\$109,000
Insurance	\$5,758	\$11,676	\$13,366	\$1,170	\$1,260
Printing & Supplies	\$0	\$1,154	\$4,348	\$0	\$0
Maintenance	\$500	\$0	\$2,973	\$0	\$0
Non Capital Equipment	\$0	\$14	\$0	\$0	\$0
Utilities	\$0	\$1	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$162,872	\$1,143,028	\$158,611	\$169,670	\$528,760
Capital Projects					
Capital Outlays	\$23,994	\$178,390	\$223,266	\$0	\$0
CAPITAL PROJECTS TOTAL	\$23,994	\$178,390	\$223,266	\$0	\$0
Compensation					
Personnel Costs					
Health Insurance	\$7,155	\$4,500	\$4,570	\$21,946	\$39,275
Retirement - Lagers	\$0	\$14,509	\$14,743	\$2,919	\$11,811
Employee Assistance Program	\$4,585	\$4,441	\$2,220	\$5,000	\$25,000
Social Security	\$0	\$7,829	\$9,140	\$2,049	\$6,076
Dental Insurance	\$405	\$258	\$151	\$454	\$1,426
Workers Compensation	\$0	\$0	\$0	\$537	\$2,123
Vision Insurance-Vsp	\$88	\$56	\$50	\$238	\$364
Life Insurance	\$0	\$0	\$15	\$43	\$78
Disability Insurance	\$0	\$0	\$19	\$37	\$64
PERSONNEL COSTS TOTAL	\$12,233	\$31,592	\$30,909	\$33,223	\$86,217
Personnel Salaries					
Regular	\$0	\$102,338	\$119,341	-\$56,928	-\$75,020

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Overtime	\$0	\$0	\$25,791	\$0	\$0
Health Savings - (HSA)	\$0	\$0	\$614	\$3,709	\$4,440
Opt Out (Health Insurance)	\$0	\$0	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$0	\$102,338	\$145,747	-\$53,219	-\$70,580
COMPENSATION TOTAL	\$12,233	\$133,930	\$176,656	-\$19,996	\$15,637
TOTAL	\$723,046	\$4,387,518	\$2,385,956	\$1,408,405	\$3,118,125



Parks & Recreation Department

2023 Budget

Parks & Recreation Department - Program Narrative

Mission Statement:

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

Services:

1. Administration

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

2. Parks and Natural Resources

The Parks and Natural Resources Division maintains and improves facilities and grounds for all parks and trails, the Liberty Community Center, Capitol Federal Sports Complex, Frank Hughes Library, and City cemeteries; oversees the operation of multi-use softball/baseball fields, soccer fields, practice spaces, and concession stands; mows many acres of green space and assists with citywide snow removal; administers a citywide beautification program with flowerbeds in medians, bump-outs, roundabouts, and parks; coordinates planning for park and trail

enhancement and expansion; works with Planning and Development to approve park dedications and landscaping plans for new developments; and coordinates a community forestry program, working closely with Tree Board and Heartland Tree Alliance to promote tree planting and maintenance, as well as planting, care, and removal of public trees.

3. Recreation

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

The Liberty Community Center provides the community with a one-stop shop for healthy and active living, housing a fitness center, natatorium, and gymnasium for membership use. This facility also provides citizens with opportunities to enrich their cultural experiences through the Liberty Community Center Performing Arts Theatre. The Liberty Community Center hosts the Liberty Silver Center weekdays from 9 a.m. to 2 p.m. Various facilities such as meeting rooms, theater, pools, and gymnasium can be rented from the Liberty Community Center, offering the community venues for special events as well as generating revenue to support the overall function of the Liberty Community Center.

Staffing Levels

The Parks & Recreation Department's proposed staffing levels for FY2023, along with a brief look at historical staffing levels, are as follows:

Parks & Recreation Staffing Levels

Position Title	FY2019	FY2020	FY2021	FY2022	FY2023
Number of Budgeted Staff					
Assistant Parks Director	2.00	2.00	2.00	2.00	2.00
Athletic Fields Grounds Keeper	2.00	2.00	2.00	2.00	3.00
Building Maintenance Technician	1.00	1.00	1.00	1.00	1.00
Community Engagement Manager	0.00	0.00	0.00	1.00	1.00
Crew Chief – Parks	1.00	1.00	1.00	0.00	0.00
Crew Chief – Sports Complex	1.00	1.00	1.00	0.00	0.00
Crew Manager – Parks	0.00	0.00	0.00	1.00	1.00
Crew Manager – Sports Complex	0.00	0.00	0.00	1.00	1.00
Horticulturist	1.00	1.00	1.00	1.00	1.00
Horticulturist Assistant	0.00	0.00	1.00	1.00	1.00
Marketing/Special Events Coordinator	1.00	1.00	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00	1.00	1.00
Operations Coordinator	3.00	3.00	3.00	3.00	3.00
Parks and Recreation Director	1.00	1.00	1.00	1.00	1.00
Parks Construction Crew Chief	0.00	0.00	0.00	1.00	1.00
Parks Maintenance Worker I	2.00	2.00	3.00	3.00	3.00
Parks Maintenance Worker II	2.00	2.00	1.00	1.00	1.00
Parks Manager	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator	5.00	5.00	5.00	5.00	6.00
Recreation Manager	4.00	4.00	4.00	4.00	4.00
Special Projects Manager	1.00	1.00	1.00	0.00	0.00
NUMBER OF BUDGETED STAFF	29.00	29.00	30.00	31.00	33.00

Parks & Recreation Goals & Objectives

FY2020		
Goal	Explanation	Status
1 Create a healthy community	Lead the City of Liberty's employee wellness programs; support LCHAT (Liberty Community Health Action Team) and the City of Liberty Employee Wellness Program with staff time.	LPR pivoted to include online and social media programs for the Liberty Community Center members, Liberty Community citizens, and corporate partners due to COVID-19. Received a \$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. 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.
2 Enhance Liberty Community Center facilities and services	Responding to citizen and member requests and maintenance concerns, purchase minor equipment and conduct in-house facility repairs.	Ongoing
3 Rejuvenate existing parks and amenities	Responding to citizen input the following projects will be funded through the 2018 Use Tax passage.	Ongoing
4 City Park Rejuvenation	Partial implementation of the City Park master plan with 2018 Use Tax funding	Completed in 2021
5 Expansion of Capitol Federal Sports Complex	Partial implementation of the City Park master plan with 2018 Use Tax funding	Study was completed in 2020 and presented to Park Board late 2020.
6 Succession Planning	Develop a strategy for succession planning for the administration level positions	Deferred due to COVID 19
7 Green initiative	Continue green initiative with the installation of solar panels throughout the park system.	Deferred due to COVID 19
FY2021		
Goal	Explanation	Status
1 Create a healthy community	Lead the City of Liberty's employee wellness programs; support LCHAT (Liberty Community Health Action Team) and the City of Liberty Employee Wellness Program with staff time.	Employee wellness program growth from less than 8% participation in 2017 to over 36% in 2021. Awarded RSVP grant for \$75,000; program kicked off April 1.
2 Enhance Liberty Community Center facilities and services.	Responding to citizen and member requests and maintenance concerns, purchase minor equipment and conduct in-house facility repairs.	Ongoing
3 Rejuvenate existing parks and amenities.	Responding to citizen input the following projects will be funded through the 2018 Use Tax passage.	Ongoing
4 Create destination parks with innovative and inclusive amenities	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.	Project completed November 2021 Facility completed in 2021
5 Develop a strategy for succession planning for the administration level positions.	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.	Deferred to 2022
6 Increase capacity for programs and services	Complete the Indoor Sports Feasibility Study.	Study completed and presented to Council in 2021
7 Enhance funding	Enhance the Liberty Parks and Recreation Department's funding mechanisms beyond the programs, services, memberships, and rentals.	Sponsorships: 2021 total revenue \$159,955; total expenses \$51,677.81. Grants: Received \$403,366.44 in grants in 2021.
FY2022		
Goal	Explanation	Status
1 Enhance Community Center Facilities	Responding to citizen and member requests and maintenance concerns, purchase minor equipment and conduct in-house facility repairs.	Ongoing
2 Rejuvenate existing parks and amenities	Conduct a review of park facilities and amenities to identify areas needing attention. Continue to look for ways to make current parks and amenities more inclusive.	Ongoing
3 Create Destination Parks with innovative and inclusive opportunities	Update the 2003 Parks and Open Space Master Plan to analyze and plan for the future expansion of the Park System.	Project completed as planned. This project is scheduled to go before Park Board in January 2023 and Council in February 2023 for review and approval.

4	Market Liberty Parks and Recreation	Community Engagement: goals include staff participation in community groups, utilization of social media, monthly destination connection, semi-monthly citizen email updates, weekly council and press updates, and free community wide special events.	All goals listed in explanation completed.
5	Create Trail Connections Among Neighborhoods, Schools, Daycares, Shopping, and Parks.	Continue trail maintenance and overlay projects. The Place Liberte' trail is scheduled for maintenance and budgeted for \$30,000.	Postponed trail maintenance to 2023.
6	Create a healthy community	Lead the City of Liberty's employee wellness programs; support LCHAT (Liberty Community Health Action Team) and the City of Liberty Employee Wellness Program with staff time.	Ongoing
7	Increase capacity for programs and services	Actively review funding mechanisms with Council to expand programs, services, and facilities within the park system.	Upon completion of the Parks and Open Space Master Plan and review and approval by Park Board and Council, staff will continue conversations with Council for additional ways to improve capacity for programs and services.
8	Green initiative	Conserve Trees, Forested Areas, and Other Natural Habitats/Green Initiatives	Ongoing
9	Enhance funding	Enhance the Liberty Parks and Recreation Department's funding mechanisms beyond the programs, services, memberships, and rentals.	The Parks Dept continues successful relationship with independent contractor to increase sponsorship opportunities. In 2022, the department successfully received \$388,417.09 in grant funding.
10	Develop a strategy for succession planning for the administration level positions.	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.	Ongoing
FY2023			
	Goal	Explanation	Status
1	Enhance Community Center Facilities	Responding to citizen and member requests and maintenance concerns, purchase minor equipment and conduct in-house facility repairs.	Ongoing
2	Rejuvenate existing parks and amenities	Conduct a review of park facilities and amenities to identify areas needing attention. Continue to look for ways to make current parks and amenities more inclusive.	Ongoing
3	Create Destination Parks with innovative and inclusive opportunities	Update the 2003 Parks and Open Space Master Plan to analyze and plan for the future expansion of the Park System.	Ongoing
4	Market Liberty Parks and Recreation	Community Engagement: goals include staff participation in community groups, utilization of social media, monthly destination connection, semi-monthly citizen email updates, weekly council and press updates, and free community wide special events.	Ongoing
5	Create Trail Connections Among Neighborhoods, Schools, Daycares, Shopping, and Parks.	Continue trail maintenance and overlay projects.	2023 projects include :The Place Liberte' trail; budgeted for \$25,000. Resurfacing of Cates Creek Trail; budgeted for \$60,000. Homestead Bridge; budgeted for \$60,000.
6	Create a healthy community	Lead the City of Liberty's employee wellness programs; support LCHAT (Liberty Community Health Action Team) and the City of Liberty Employee Wellness Program with staff time.	Ongoing
7	Increase capacity for programs and services	Actively review funding mechanisms with Council to expand programs, services, and facilities within the park system.	Ongoing
8	Green initiative	Conserve Trees, Forested Areas, and Other Natural Habitats/Green Initiatives	Projects include installation of solar panels and applying for grant applications for green initiatives.
9	Enhance funding	Enhance the Liberty Parks and Recreation Department's funding mechanisms beyond the programs, services, memberships, and rentals.	Ongoing

2023 Revenues & Expenses - Parks & Recreation

Parks & Recreation Department Total Revenues and Expenses 2019 Actual - 2023 Budget

Parks & Recreation Budget 2019 - 2023

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues					
Charges for Services					
Annual Passes	\$987,100	\$706,068	\$901,045	\$924,000	\$1,116,500
Youth Leagues	\$475,744	\$82,076	\$421,682	\$619,000	\$611,500
Facility Rentals	\$282,471	\$218,527	\$356,256	\$419,000	\$443,000
Concessions	\$179,080	\$168,002	\$290,738	\$326,000	\$327,500
Aquatics	\$195,448	\$101,260	\$203,906	\$184,055	\$206,919
Merchandise For Resale	\$16,182	\$149,201	\$185,654	\$210,000	\$198,000
Adult Leagues	\$113,548	\$78,680	\$132,840	\$171,000	\$186,000
Daily Passes	\$140,496	\$60,977	\$138,082	\$149,500	\$175,000
Fitness	\$56,041	\$40,691	\$47,358	\$46,400	\$58,000
Special Events	\$30,891	\$5,110	\$22,436	\$29,250	\$28,836
Recreation Classes	\$21,891	\$15,477	\$24,168	\$26,500	\$27,500
Summer Passes	\$36,052	\$1,410	\$39,273	\$37,300	\$0
CHARGES FOR SERVICES TOTAL	\$2,534,944	\$1,627,480	\$2,763,437	\$3,142,005	\$3,378,755
Transfers In					
Transfers In	\$684,163	\$1,055,267	\$1,493,007	\$1,190,323	\$1,818,144
TRANSFERS IN TOTAL	\$684,163	\$1,055,267	\$1,493,007	\$1,190,323	\$1,818,144
Miscellaneous					
Miscellaneous Revenue	\$4,369,750	\$51,749	\$16,447	\$5,000	\$5,000
Contributions	\$2,658	\$486	-\$39	\$67,520	\$146,140
MISCELLANEOUS TOTAL	\$4,372,408	\$52,235	\$16,408	\$72,520	\$151,140
Taxes					
Property Taxes	\$764,771	\$747,245	\$828,565	\$821,721	\$1,014,751
TAXES TOTAL	\$764,771	\$747,245	\$828,565	\$821,721	\$1,014,751
Federal Grants					
Federal Grants	\$15,226	\$0	\$64,380	\$75,000	\$75,000
FEDERAL GRANTS TOTAL	\$15,226	\$0	\$64,380	\$75,000	\$75,000
Interest					
Interest	\$20,871	\$7,155	\$51	\$9,000	\$2,600
INTEREST TOTAL	\$20,871	\$7,155	\$51	\$9,000	\$2,600
State and Local Grants					
Operating Grants	\$0	\$7,605	\$0	\$0	\$0
State, Local & Federal Funding	\$0	\$0	\$5,124	\$0	\$0
Capital Grants	\$0	\$0	\$4,107	\$0	\$0
STATE AND LOCAL GRANTS TOTAL	\$0	\$7,605	\$9,231	\$0	\$0
REVENUES TOTAL	\$8,392,383	\$3,496,987	\$5,175,080	\$5,310,569	\$6,440,390
Expenses					
Compensation					
Personnel Salaries					
Regular	\$1,324,399	\$1,391,213	\$1,393,706	\$1,458,965	\$1,732,692
Part-Time	\$587,073	\$500,481	\$596,663	\$834,000	\$839,000
Health Savings - (HSA)	\$33,342	\$40,683	\$43,511	\$49,500	\$61,080
Opt Out (Health Insurance)	\$16,880	\$15,907	\$11,349	\$10,475	\$6,983
Overtime	\$11,475	\$495	\$484	\$8,111	\$8,307
PERSONNEL SALARIES TOTAL	\$1,973,169	\$1,948,779	\$2,045,713	\$2,361,051	\$2,648,062
Personnel Costs					
Health Insurance	\$276,633	\$309,221	\$323,908	\$377,190	\$593,552
Retirement - Lagers	\$125,424	\$143,329	\$138,349	\$166,447	\$272,880
Social Security	\$144,788	\$142,410	\$150,401	\$180,784	\$202,430

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Workers Compensation	\$72,670	\$76,111	\$73,841	\$75,023	\$104,395
Dental Insurance	\$13,477	\$13,007	\$12,874	\$14,888	\$17,850
Vision Insurance-Vsp	\$3,203	\$3,231	\$3,080	\$3,684	\$5,296
Disability Insurance	\$815	\$770	\$808	\$985	\$918
Life Insurance	\$477	\$463	\$545	\$683	\$924
PERSONNEL COSTS TOTAL	\$637,487	\$688,542	\$703,806	\$819,684	\$1,198,245
COMPENSATION TOTAL	\$2,610,655	\$2,637,321	\$2,749,519	\$3,180,735	\$3,846,307
Operating Expenses					
Fees	\$415,830	\$322,609	\$395,978	\$496,583	\$521,800
Printing & Supplies	\$321,549	\$221,385	\$278,724	\$389,760	\$403,175
Maintenance	\$245,202	\$171,356	\$309,339	\$227,986	\$554,186
Utilities	\$286,859	\$250,832	\$291,163	\$293,535	\$300,035
Insurance	\$86,977	\$101,700	\$110,851	\$93,010	\$106,649
Non Capital Equipment	\$38,470	\$24,297	\$23,802	\$84,875	\$87,600
Other Expenses	\$39,477	\$49,059	\$36,716	\$44,195	\$47,345
Travel & Training	\$15,049	\$5,354	\$6,776	\$11,504	\$12,750
OPERATING EXPENSES TOTAL	\$1,449,413	\$1,146,592	\$1,453,350	\$1,641,448	\$2,033,540
Capital Projects					
Capital Outlays	\$4,063,672	\$111,558	\$28,380	\$67,500	\$140,000
CAPITAL PROJECTS TOTAL	\$4,063,672	\$111,558	\$28,380	\$67,500	\$140,000
Debt Service					
Debt Service Principal	\$22,445	\$110,000	\$270,000	\$275,000	\$285,000
Debt Service Interest	\$366	\$95,819	\$100,731	\$93,731	\$86,544
Debt Service Other Costs Fees	\$98,894	\$567	\$567	\$0	\$0
DEBT SERVICE TOTAL	\$121,705	\$206,386	\$371,298	\$368,731	\$371,544
Transfers					
Interfund Transfers	\$49,000	\$49,000	\$49,000	\$49,000	\$49,000
TRANSFERS TOTAL	\$49,000	\$49,000	\$49,000	\$49,000	\$49,000
EXPENSES TOTAL	\$8,294,445	\$4,150,857	\$4,651,547	\$5,307,414	\$6,440,391
REVENUES LESS EXPENSES	\$97,938	-\$653,870	\$523,533	\$3,155	-\$1

Parks Administration 2023 Budget Detail

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$247,547	\$245,133	\$228,654	\$261,037	\$274,702
Health Savings - (HSA)	\$4,040	\$5,072	\$4,300	\$4,598	\$4,920
Opt Out (Health Insurance)	\$1,981	\$1,979	\$4,349	\$5,587	\$2,095
Part-Time	\$0	\$5,863	\$0	\$0	\$0
Overtime	\$37	\$0	\$0	\$311	\$500
PERSONNEL SALARIES TOTAL	\$253,605	\$258,047	\$237,302	\$271,533	\$282,217
Personnel Costs					
Health Insurance	\$37,039	\$38,175	\$29,528	\$31,502	\$66,477
Retirement - Lagers	\$25,206	\$25,786	\$25,026	\$29,597	\$42,471
Social Security	\$18,467	\$18,733	\$17,372	\$20,772	\$21,517
Workers Compensation	\$5,438	\$5,836	\$5,441	\$5,485	\$6,948
Dental Insurance	\$1,868	\$1,766	\$1,692	\$2,044	\$2,074
Vision Insurance-Vsp	\$370	\$353	\$267	\$276	\$611
Disability Insurance	\$63	\$63	\$97	\$123	\$70
Life Insurance	\$64	\$59	\$64	\$85	\$96
PERSONNEL COSTS TOTAL	\$88,516	\$90,771	\$79,488	\$89,884	\$140,264
COMPENSATION TOTAL	\$342,121	\$348,818	\$316,790	\$361,417	\$422,481
Operating Expenses					
Fees	\$28,368	\$35,160	\$35,640	\$35,500	\$48,000
Other Expenses	\$9,046	\$19,383	\$11,196	\$16,450	\$16,000
Printing & Supplies	\$19,413	\$5,232	\$10,859	\$11,500	\$11,500
Insurance	\$5,997	\$8,568	\$7,169	\$5,610	\$6,030
Travel & Training	\$7,068	\$2,779	\$2,617	\$4,210	\$6,000
Non Capital Equipment	\$11,007	\$423	\$2,924	\$2,500	\$5,000
Utilities	\$6,872	\$2,266	\$2,038	\$2,400	\$2,500
Maintenance	\$1,888	\$1,914	\$1,944	\$2,000	\$3,000
OPERATING EXPENSES TOTAL	\$89,659	\$75,725	\$74,386	\$80,170	\$98,030
Capital Projects					
Capital Outlays	\$58,638	\$0	\$0	\$67,500	\$140,000
CAPITAL PROJECTS TOTAL	\$58,638	\$0	\$0	\$67,500	\$140,000
Transfers					
Interfund Transfers	\$49,000	\$49,000	\$49,000	\$49,000	\$49,000
TRANSFERS TOTAL	\$49,000	\$49,000	\$49,000	\$49,000	\$49,000
TOTAL	\$539,417	\$473,542	\$440,176	\$558,087	\$709,511

Frank Hughes Library 2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Operating Expenses					
Insurance	\$994	\$964	\$1,092	\$1,135	\$1,147
Maintenance	\$722	\$0	\$54	\$1,000	\$1,000
OPERATING EXPENSES TOTAL	\$1,716	\$964	\$1,146	\$2,135	\$2,147
TOTAL	\$1,716	\$964	\$1,146	\$2,135	\$2,147

Parks Maintenance 2023 Budget Detail

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$329,464	\$342,290	\$355,342	\$365,590	\$508,990
Health Savings - (HSA)	\$9,909	\$12,379	\$12,431	\$16,333	\$17,880
Part-Time	\$14,314	\$14,762	\$5,153	\$9,000	\$9,000
Opt Out (Health Insurance)	\$3,302	\$3,880	\$1,601	\$698	\$698
Overtime	\$2,212	\$57	\$159	\$1,000	\$1,040
PERSONNEL SALARIES TOTAL	\$359,201	\$373,367	\$374,685	\$392,621	\$537,608
Personnel Costs					
Health Insurance	\$83,063	\$91,639	\$104,722	\$136,007	\$165,317
Retirement - Lagers	\$32,153	\$34,710	\$34,003	\$41,819	\$79,820
Social Security	\$25,520	\$26,346	\$27,054	\$30,062	\$41,127
Workers Compensation	\$19,213	\$21,007	\$20,294	\$18,314	\$31,067
Dental Insurance	\$4,004	\$4,008	\$3,758	\$4,450	\$5,261
Vision Insurance-Vsp	\$1,038	\$1,063	\$930	\$1,154	\$1,457
Disability Insurance	\$271	\$246	\$224	\$276	\$276
Life Insurance	\$138	\$130	\$148	\$179	\$269
PERSONNEL COSTS TOTAL	\$165,400	\$179,149	\$191,133	\$232,261	\$324,594
COMPENSATION TOTAL	\$524,601	\$552,516	\$565,818	\$624,882	\$862,202
Operating Expenses					
Maintenance	\$71,990	\$51,580	\$79,862	\$71,500	\$364,500
Insurance	\$22,607	\$23,474	\$22,782	\$21,693	\$29,042
Utilities	\$15,206	\$16,785	\$16,286	\$18,300	\$18,200
Printing & Supplies	\$16,958	\$14,335	\$12,716	\$15,400	\$16,400
Other Expenses	\$3,472	\$2,962	\$4,902	\$3,500	\$5,000
Non Capital Equipment	\$0	\$2,992	\$3,480	\$3,600	\$3,600
Travel & Training	\$1,030	\$657	\$889	\$540	\$800
Fees	\$152	\$1,554	\$148	\$700	\$700
OPERATING EXPENSES TOTAL	\$131,415	\$114,338	\$141,064	\$135,233	\$438,242
Capital Projects					
Capital Outlays	\$0	\$18,470	\$0	\$0	\$0
CAPITAL PROJECTS TOTAL	\$0	\$18,470	\$0	\$0	\$0
TOTAL	\$656,015	\$685,324	\$706,882	\$760,115	\$1,300,444

Parks Sports Complex/Sports Programs 2023 Budget Detail

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Capital Projects					
Capital Outlays	\$4,005,034	\$93,088	\$8,944	\$0	\$0
CAPITAL PROJECTS TOTAL	\$4,005,034	\$93,088	\$8,944	\$0	\$0
Compensation					
Personnel Salaries					
Regular	\$255,044	\$284,058	\$269,021	\$314,183	\$387,965
Part-Time	\$117,838	\$92,604	\$119,999	\$235,000	\$225,000
Health Savings - (HSA)	\$5,994	\$7,698	\$9,159	\$10,727	\$14,700
Opt Out (Health Insurance)	\$6,926	\$6,256	\$2,037	\$698	\$698
Overtime	\$3,665	\$230	\$86	\$1,000	\$1,010
PERSONNEL SALARIES TOTAL	\$389,466	\$390,846	\$400,301	\$561,608	\$629,373
Personnel Costs					
Health Insurance	\$41,543	\$49,258	\$55,330	\$72,618	\$136,485
Social Security	\$28,848	\$28,827	\$29,583	\$42,963	\$48,110
Retirement - Laggers	\$20,483	\$28,686	\$26,091	\$35,602	\$60,988
Workers Compensation	\$15,775	\$16,364	\$17,313	\$19,858	\$27,240
Dental Insurance	\$2,932	\$2,462	\$2,652	\$3,788	\$4,556
Vision Insurance-Vsp	\$585	\$498	\$492	\$731	\$1,208
Disability Insurance	\$209	\$201	\$210	\$300	\$296
Life Insurance	\$86	\$84	\$101	\$153	\$229
PERSONNEL COSTS TOTAL	\$110,460	\$126,381	\$131,772	\$176,013	\$279,112
COMPENSATION TOTAL	\$499,926	\$517,228	\$532,073	\$737,621	\$908,485
Operating Expenses					
Fees	\$222,075	\$178,454	\$190,036	\$275,000	\$265,000
Printing & Supplies	\$219,209	\$162,550	\$204,197	\$248,800	\$245,800
Utilities	\$85,150	\$85,245	\$104,850	\$87,700	\$90,200
Maintenance	\$41,446	\$38,353	\$46,656	\$34,400	\$34,400
Insurance	\$16,576	\$22,895	\$24,184	\$23,222	\$24,754
Other Expenses	\$22,358	\$23,506	\$15,149	\$16,500	\$18,500
Travel & Training	\$3,176	\$1,081	\$1,967	\$1,939	\$2,050
Non Capital Equipment	\$612	\$0	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$610,603	\$512,083	\$587,038	\$687,561	\$680,704
Debt Service					
Debt Service Principal	\$0	\$110,000	\$270,000	\$275,000	\$285,000
Debt Service Interest	\$0	\$95,819	\$100,731	\$93,731	\$86,544
Debt Service Other Costs Fees	\$98,894	\$567	\$567	\$0	\$0
DEBT SERVICE TOTAL	\$98,894	\$206,386	\$371,298	\$368,731	\$371,544
TOTAL	\$5,214,457	\$1,328,784	\$1,499,352	\$1,793,913	\$1,960,733

Community Center Programs 2023 Budget Detail

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Operating Expenses					
Fees					
Private Swimming Lessons	\$55,936	\$31,195	\$45,686	\$45,478	\$49,765
Swim Team	\$17,247	\$3,900	\$20,230	\$19,365	\$23,050
Community Programs	\$8,064	\$5,026	\$7,054	\$7,500	\$8,500
Massage Therapy	\$1,817	\$3,810	\$5,617	\$3,000	\$5,000
Lifeguard Training	\$4,005	\$2,485	\$4,780	\$2,970	\$3,360
Youth Camps	\$3,537	\$1,088	\$5,076	\$5,200	\$2,300
Swim Team Basics	\$4,712	\$1,699	\$1,610	\$3,990	\$5,010
Semi-Private Swim Lessons	\$2,735	\$1,471	\$3,533	\$4,410	\$4,235
Birthday Parties	\$1,510	\$285	\$1,337	\$2,000	\$4,000
Swim Team Competitive Maint	\$2,316	\$797	\$110	\$2,385	\$1,115
Theater Promotions	\$975	\$250	\$840	\$1,000	\$1,000
Swim Team Stroke Clinic	\$1,208	\$0	\$692	\$635	\$870
Aerobics	\$0	\$0	\$0	\$0	\$3,000
Starts And Turns	\$0	\$0	\$861	\$886	\$990
Child Care Program	\$381	\$23	\$382	\$800	\$800
Specialty Swim Programs	\$1,223	\$0	\$1,093	\$0	\$0
Pre-Season Conditioning	\$492	\$0	\$0	\$279	\$400
Splash Camp	\$375	\$0	\$13	\$254	\$300
Corporate Wellness Programs	\$289	\$378	-\$29	\$0	\$300
Semi-Competitive Swim Lesson	\$35	\$0	\$430	\$126	\$0
Commit To Get Fit	\$0	\$0	\$0	\$500	\$0
Personal Training	\$0	\$0	\$0	\$0	\$300
FEES TOTAL	\$106,856	\$52,408	\$99,315	\$100,778	\$114,295
OPERATING EXPENSES TOTAL	\$106,856	\$52,408	\$99,315	\$100,778	\$114,295
TOTAL	\$106,856	\$52,408	\$99,315	\$100,778	\$114,295

Parks Community Center Operations 2023 Budget Detail

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$492,344	\$519,733	\$540,689	\$518,155	\$561,035
Part-Time	\$454,922	\$387,252	\$471,511	\$590,000	\$605,000
Health Savings - (HSA)	\$13,398	\$15,534	\$17,622	\$17,842	\$23,580
Opt Out (Health Insurance)	\$4,672	\$3,792	\$3,363	\$3,492	\$3,492
Overtime	\$5,561	\$207	\$240	\$5,800	\$5,757
PERSONNEL SALARIES TOTAL	\$970,897	\$926,519	\$1,033,425	\$1,135,289	\$1,198,864
Personnel Costs					
Health Insurance	\$114,989	\$130,149	\$134,329	\$137,063	\$225,273
Social Security	\$71,953	\$68,505	\$76,391	\$86,987	\$91,676
Retirement - Lagers	\$47,581	\$54,148	\$53,229	\$59,429	\$89,601
Workers Compensation	\$32,244	\$32,903	\$30,793	\$31,366	\$39,140
Dental Insurance	\$4,673	\$4,771	\$4,771	\$4,606	\$5,959
Vision Insurance-Vsp	\$1,210	\$1,316	\$1,391	\$1,523	\$2,020
Disability Insurance	\$272	\$259	\$277	\$286	\$276
Life Insurance	\$189	\$190	\$232	\$266	\$330
PERSONNEL COSTS TOTAL	\$273,111	\$292,241	\$301,414	\$321,526	\$454,275
COMPENSATION TOTAL	\$1,244,008	\$1,218,760	\$1,334,839	\$1,456,815	\$1,653,139
Operating Expenses					
Utilities					
Electric	\$126,974	\$106,478	\$117,385	\$125,000	\$125,000
Water Service	\$29,171	\$21,201	\$32,041	\$33,000	\$37,000
Natural Gas	\$20,188	\$16,192	\$16,431	\$25,000	\$25,000
Mobile Phones	\$3,299	\$2,665	\$2,133	\$2,135	\$2,135
UTILITIES TOTAL	\$179,632	\$146,537	\$167,989	\$185,135	\$189,135
Maintenance					
Building Maintenance	\$114,942	\$62,889	\$165,809	\$99,686	\$131,386
Misc Equipment Maint	\$7,018	\$11,492	\$7,963	\$11,700	\$13,700
Office Equipment Maintenance	\$4,753	\$4,492	\$2,505	\$4,200	\$3,400
Grounds Maintenance	\$1,562	\$0	\$3,013	\$2,000	\$1,100
Software Maintenance	\$486	\$486	\$1,017	\$900	\$700
Vehicle Maintenance	\$306	\$74	\$517	\$400	\$400
Vehicle Fuel	\$88	\$76	\$0	\$200	\$600
MAINTENANCE TOTAL	\$129,156	\$79,509	\$180,824	\$119,086	\$151,286
Printing & Supplies					
Maintenance Materials	\$35,333	\$24,894	\$27,209	\$38,550	\$43,500
Grant Exp	\$0	\$0	\$2,165	\$50,000	\$50,000
Chemicals	\$14,439	\$11,480	\$15,237	\$16,000	\$26,000
General Supplies	\$8,014	\$2,485	\$4,519	\$6,985	\$7,300
Recreation Supplies	\$3,898	\$385	\$558	\$1,150	\$600
Medical Supplies	\$371	\$25	\$591	\$1,050	\$1,750
Concession Supplies	\$3,371	\$0	\$0	\$0	\$0
Outside Printing	\$543	\$0	\$204	\$325	\$325
Building Maintenance	\$1	\$0	\$470	\$0	\$0
PRINTING & SUPPLIES TOTAL	\$65,969	\$39,268	\$50,952	\$114,060	\$129,475
Fees					
Contract Labor	\$30,874	\$29,777	\$34,974	\$40,000	\$54,500
Financial Services	\$19,768	\$14,897	\$18,246	\$25,000	\$20,000
Misc. Fees	\$7,489	\$7,032	\$8,445	\$8,500	\$10,700
Sponsorships	\$0	\$3,035	\$8,541	\$10,000	\$7,500
Advertising	\$247	\$291	\$300	\$605	\$605
Legal Fees	\$0	\$0	\$333	\$500	\$500
FEES TOTAL	\$58,378	\$55,033	\$70,839	\$84,605	\$93,805
Insurance					
Property/Im	\$20,171	\$20,336	\$22,241	\$25,280	\$26,866
Liability	\$20,632	\$25,463	\$33,383	\$16,070	\$18,810
INSURANCE TOTAL	\$40,803	\$45,799	\$55,624	\$41,350	\$45,676

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Non Capital Equipment					
Minor Purchases	\$26,852	\$20,883	\$17,399	\$78,775	\$79,000
NON CAPITAL EQUIPMENT TOTAL	\$26,852	\$20,883	\$17,399	\$78,775	\$79,000
Other Expenses					
Clothing Expenses	\$2,524	\$460	\$4,117	\$5,000	\$5,000
Postage	\$724	\$1,312	\$781	\$900	\$1,000
Miscellaneous Expenses	\$865	\$549	\$116	\$1,100	\$1,100
Meeting Expense	\$366	\$320	\$373	\$465	\$465
Publications	\$0	\$228	\$72	\$240	\$240
Membership Dues	\$120	\$220	\$0	\$40	\$40
Over/Short	\$2	\$120	\$11	\$0	\$0
OTHER EXPENSES TOTAL	\$4,601	\$3,208	\$5,469	\$7,745	\$7,845
Travel & Training	\$3,775	\$837	\$1,304	\$4,815	\$3,900
OPERATING EXPENSES TOTAL	\$509,165	\$391,074	\$550,400	\$635,571	\$700,122
Debt Service	\$22,811	\$0	\$0	\$0	\$0
Capital Projects					
Capital Outlays	\$0	\$0	\$19,436	\$0	\$0
CAPITAL PROJECTS TOTAL	\$0	\$0	\$19,436	\$0	\$0
TOTAL	\$1,775,984	\$1,609,834	\$1,904,675	\$2,092,386	\$2,353,261

City of



Enterprise Funds

2023 Budget

Utilities Department - Program Narrative

Mission Statement:

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

Services:

Water and Wastewater

- Utilities Production & Treatment Division:
 - The Production & Treatment Division operates and maintains the City of Liberty's water treatment plant, which went into service in 1962. Production plant staff is responsible for collecting all drinking water samples throughout the City, including the Lee Chemical Superfund site as necessary for monitoring water quality and complying with all State and Federal regulations. Staff also provides operations and maintenance for the City's 12 raw water wells. Additionally, the division operates and maintains the City of Liberty's Wastewater Treatment Facility which began service in January 2017. Operating under a NPDES permit the goal is to meet or exceed State and Federal Regulations. Sampling tasks include Industrial Pollution Pretreatment (IPP), regulatory, and process control. Plant staff also maintains and operates the City's six (6) sanitary sewer lift stations.
- Utilities Maintenance (Operations) Division:
 - The Utilities Maintenance Division is responsible for operating, repairing, and maintaining the city's water distribution system consisting of 203.5 miles of drinking water distribution mains, 1,834 fire hydrants and 4,367 water distribution system valves within the City limits. This Division is also responsible for operating, repairing, and maintaining the collection system consisting of 190 miles of wastewater collection lines within the City limits; of which 150 miles and 4,559 manholes are city owned and maintained. This Division is also responsible for the operations and maintenance of all City wastewater force mains and associated structures.

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

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

Staffing Levels

The Utilities Department's proposed staffing levels for FY2023, along with a brief look at historical staffing levels, are as follows:

Utilities Department Staffing Levels

Position Title	FY2019	FY2020	FY2021	FY2022	FY2023
Number of Budgeted Staff					
Administrative Assistant - Utilities	1.00	1.00	1.00	1.00	1.00
Construction Manager - Sewer	1.00	1.00	1.00	1.00	1.00
Construction Manager - Water	1.00	1.00	1.00	1.00	1.00
Crew Chief Collections	0.00	1.00	1.00	1.00	1.00
Crew Chief Distribution	0.00	0.00	1.00	1.00	1.00
Crew Chief Meter Services	0.00	1.00	1.00	1.00	1.00
Operations Manager - Production	0.00	0.00	0.00	1.00	1.00
Operations Manager - Treatment	0.00	0.00	0.00	1.00	1.00
Operations Manager – MTCE	0.00	0.00	1.00	1.00	1.00
Production Crew Manager	0.00	0.00	0.00	1.00	1.00
Production Plant Mechanic	0.00	0.00	0.00	1.00	1.00
Production Tech I	0.00	0.00	0.00	3.00	3.00
Production Tech II	0.00	0.00	0.00	1.00	1.00
Treatment Crew Manager	0.00	0.00	0.00	1.00	1.00
Treatment Tech I	0.00	0.00	0.00	2.00	2.00
Treatment Tech II	0.00	0.00	1.00	1.00	1.00
Util Collection Worker I	5.00	5.00	4.00	4.00	4.00
Util Collection Worker II	1.00	2.00	2.00	2.00	1.00
Util Collection Worker III	0.00	0.00	0.00	0.00	1.00
Util Construction Worker I	1.00	1.00	1.00	1.00	1.00
Util Construction Worker II	2.00	1.00	1.00	1.00	0.00
Util Construction Worker III	0.00	0.00	0.00	0.00	1.00
Util Distribution Worker I	5.00	4.00	4.00	4.00	4.00
Util Distribution Worker II	2.00	2.00	2.00	2.00	2.00
Util Meter Service Technician	2.00	2.00	1.00	1.00	1.00
Util Meter Service Technician II	0.00	0.00	0.00	0.00	1.00
Util UDF Service Technician	0.00	0.00	1.00	1.00	0.00
Util Water Service Specialist	1.00	0.00	0.00	0.00	1.00
Utilities Asst. Director Operations & Construction	1.00	1.00	1.00	1.00	1.00
Utilities Asst. Director Production & Treatment	1.00	1.00	0.00	0.00	0.00
Utilities Director	1.00	1.00	1.00	1.00	1.00
Utilities Manager - Distribution	1.00	1.00	0.00	0.00	0.00
Utilities Manager - Production	1.00	1.00	1.00	0.00	0.00
Utilities Manager Collections	1.00	1.00	0.00	0.00	0.00
Utilities Prod/Treatment Tech I	10.00	9.00	9.00	0.00	0.00
Utilities Treatment Manager	1.00	1.00	1.00	0.00	0.00
Utilities Worker - Prod/Treatment	1.00	1.00	1.00	1.00	0.00
WWTP - IPP Coordinator	1.00	1.00	1.00	1.00	1.00
NUMBER OF BUDGETED STAFF	41.00	40.00	39.00	39.00	39.00

Utilities Goals and Objectives

FY2023 and Historical Values

Administrative Division Goals and Objectives					
Goal	Objective	2020	2021	2022	2023 Goal
Improve operational efficiencies of the enterprise fund	Improve operational efficiencies of the enterprise fund.	Delayed due to COVID			
	Review proposed second phase of solar panel installation for efficiency and effectiveness, proceed with construction if favorable.		Selected contractor was not able to meet contractual requirements and the contract was terminated.		
	Implement a new work order, inventory and back flow tracking system.		Ongoing		
	Research solar panel installation alternatives and initiate a contract.			Project delayed	
	Implement the new work order, inventory and back flow tracking system.			Project completed	
	Improve Capital Improvement Program project selection and coordination with other departments.				In process
Improve overall resiliency of the enterprise fund	Optimize work order, inventory and back flow tracking system.				In process
	Complete a feasibility study of adding a generator at the water treatment plant.	The study was complete and installation is budgeted and planned for 2021.			
	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.		Backup generators have been purchased delivery is scheduled for 2022.	Installation is pending delivery of equipment in 2023.	In process
	Implement planned maintenance activities in the work order system for all divisions to ensure operational readiness.			Preventative maintenance scheduling is being implemented with the new work order system.	In process
	Install an additional lime storage silo to increase resiliency in the event of supply or delivery disruptions.				In process

Utilities Production & Treatment Division Goals and Objectives					
Goal	Objective	2020	2021	2022	2023 Goal
Maintain federal and state regulatory compliance.	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.	Staff completed training provided by EPA to complete the assessment and response plan and will meet the deadlines.	The resilience assessment and emergency response plan was completed prior to deadlines.		
	Complete all reporting requirements in a timely manner.			Successful	In process
	Research and establish time frames for compliance with Lead and Copper Rule Revisions			Staff has researched alternatives and established a plan for compliance of applicable standards.	Implementing steps to comply with Lead Service Line Inventory requirements.
	Research and establish time frames for compliance with Phosphorous discharge limits.			Staff determined that a phosphorous limit will not be required until 2030. Staff continues to explore and test treatment options to meet future discharge limits	
	Establish new long term bio-solids disposal contract.				In process
Complete Water Master Plan update to maintain five year cycle.	Maintain a five year cycle of master plan updates to meet state requirements and coordinate update with City Comprehensive Plan Update.	Scheduled to be complete in 2021.	Ongoing, expected to complete in 2022	Water master plan completed	
Achieve licensure of all water production and wastewater treatment plant staff, and increase existing license levels.	Maintain and increase measurable skill level of staff within the water production division, as evidenced by operator license level increases.	Increases delayed due to COVID	Ongoing	Ongoing	Ongoing
Continue well maintenance program to maintain well performance and to minimize well downtime.	Perform annual well preventive maintenance and measurements to monitor and secure confident drinking water well production rates.	Completed	Well preventive maintenance completed and significant repairs were necessary.	Annual well cleaning and servicing was completed.	In process
Convert water production plant softening system from quicklime to hydrated lime.	To increase safety, both for plant staff and chemical deliveries, achieve precise dosing and consistent water quality throughout the production plant and distribution system.	Scheduled to be complete in 2021.	The installation of a new lime silo and equipment was completed in 2021.		
Increase production and treatment plant SOP utilization and data recordation in pursuit of Operation Excellence.	The water production plant has completed SOP documentation. The waste water treatment plant is approximately 30% complete with SOP documentation.	Delayed due to COVID			
Increase strategic process documentation.	Increase the level of standard operational procedures and review 25% of existing standard operation procedures.		Delayed due to COVID	Staff implemented new standard operation procedures and reviewed 25% of the existing.	In process
Improve the operation efficiencies of the Water and Waste Water Treatment Plants.	Improve the bio-solids stabilization process to fully comply with federal and state regulations and improve process efficiency.	Sustained full compliance in 2020	Staff maintained full compliance with federal and state regulations. MB12 trial was successful and full implementation will be complete in 2022.	The replacement of MB11 was identified as a need to improve the bio-solids stabilization process and a replacement contract was initiated with an anticipated install date in 2023.	
	Install new MB11 membrane and optimize performance of bio-solids process.				In process
	Perform filter media rehabilitation by replacing the aging media in the filters to increase filter run time.				

Utilities Maintenance (Operations) Division Goals and Objectives					
Goal	Objective	2020	2021	2022	2023 Goal
Improve operational efficiencies of the enterprise fund/water distribution network.	Allocate employees to continue to implementation of the UDF program which will improve valve system resiliency and improve water quality.	Implementing in Mid 2021	Staff acquired a valve exerciser and mini vacuum excavator and has completed exercising 1/2 of the existing valves in the system.	An employee was reassigned to the UDF program.	In process
	Continue the replacement of old, malfunctioning, and obsolete fire hydrants throughout the distribution system.	Replaced 8 obsolete fire hydrants	Ongoing	Staff replaced or rebuilt 24 fire hydrants.	In process
	Continue the replacement of malfunctioning or leaking valves throughout the distribution system.		Staff is actively identifying malfunctioning valves as the first step in the UDF program and is repairing and/or replacing valves as necessary.	Ongoing	In process
	Assist in lead service line inventory process.				In process
Implement a safety focused culture – maintain a high level of employee morale.	Train all employees for traffic flagger certification, trench excavation awareness, and competent person training.	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.			
	Maintain two year training cycle refresh for all employees and continue with new hire safety training program.		Ongoing	Ongoing	Ongoing
	Identify high risk tasks performed during operations and identify best practices and equipment to mitigate unnecessary risk. Proceed with focus on safety to minimize work related injuries.		Ongoing	Ongoing	
	Continue employee recognition and employee appreciation events.				In process
Improve the operational effectiveness and resiliency of the sewer collection system	Continue the cleaning and televising of city flow basins for improving the system. Document system maintenance activities of the wastewater collection system to provide the condition of city assets.	Cleaned, CCTV and reviewed 32,800 feet of sewer main line.	Project hampered by staff turn-over and training.	Completed 51,000 feet of cleaning and 142,300 feet of televising.	In process
	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.	Cleared roots from 69,000 feet of pipe and added 3 line segments to quarterly routines	Staff completed all assignments and added some lines to the sawing program.	Completed 138,400 feet of root sawing and chemical root control.	In process
	Perform a test of chemical root control that in house staff can implement with minimal new equipment purchases.		Staff completed the initial test and has examined the effectiveness with televising. Results are promising and full implementation will hinge on long term result	Staff determined that in-house root chemical root control is an effective alternative and has treated several areas and will continue to utilize the chemical treatment in the future.	

Utilities Construction Division Goals and Objectives					
Goal	Objective	2020	2021	2022	2023 Goal
Maintain the resiliency of the distribution and collection infrastructure.	Maintain our ability to quickly and cost effectively address major and minor infrastructure improvements.	Maintained by replacing aged equipment.	Staff has remained flexible and has met the needs of the department.	Staff identified a surplus piece of equipment that was available from the state that increased our capability and cost effectively addressed a need for lime sludge disposal.	Ongoing
	Initiate and complete 7 projects	Completed 6	Staff completed several large and complex projects.		
	Research rehabilitation techniques for water and sewer that can be completed with in house staff with reasonable capital investment costs.			Ongoing	
	Research lining and repair methods that will minimize disturbance to surface and surrounding utilities.				In process
Implement a safety focused culture.	Train all employees for traffic flagger certification, trench excavation awareness, and competent person training.	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.			
	Maintain two year training cycle refresh for all employees and continue with new hire safety training program.		Ongoing	Ongoing	Ongoing
	Identify high risk tasks performed during operations and identify best practices and equipment to mitigate unnecessary risk.		Ongoing	Ongoing	Ongoing
Utilities Meter Services Division Goals and Objectives					
Goal	Objective	2020	2021	2022	2023 Goal
To have a fully functioning AMI (Advanced Metering Infrastructure) in place and operational by the end of 2020.	To provide efficient and accurate 12 month billing cycle per calendar year.	Most AMI meters in place and operational; roughly 80/10,808 remain.			
Implement a safety focused culture.	Train all employees for traffic flagger certification, trench excavation awareness, and competent person training.	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.			
	Maintain two year training cycle refresh for all employees and continue with new hire safety training program.		Ongoing	Ongoing	Ongoing
	Identify high risk tasks performed during operations and identify best practices and equipment to mitigate unnecessary risk.		Ongoing	Ongoing	Ongoing
To have all brass meters recycled or disposed of properly.	To clean up our yard and to ensure a healthy work environment for all.	Brass meters have been held for a 1 year period to manage meter discrepancies.			
Improve operational efficiencies of the enterprise fund.	Replace all city owned non AMI meters within the meter system.		Staff has completed 99.5% of the meter replacements.	99.8% of meters have been replaced.	In process
	Implement standard operational practices for monitoring of AMI alarms and alerts in cooperation with the Finance department		Staff has implemented operational practices for monitoring of AMI alarms.	Standard operating procedures for monitoring of AMI alarms have been completed.	
	Implement alternative hydrant meter sets utilizing one-inch equipment and remote road meters.	Complete the first round of valve exercising and initiate the UDF program.		Completed	Inspected and exercised 890 of approximately 4,400 valves.

2023 Budget - Utilities Department

Water Operating & Capital 2019 Actual - 2023 Budget

Water Operating & Capital Revenues vs Expenses

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues					
Charges for Services					
Sales					
Metered Sales	\$5,126,688	\$5,377,274	\$5,463,267	\$5,637,310	\$5,904,137
Sale For Resale	\$179,123	\$273,231	\$178,471	\$160,000	\$160,000
Infrastructure Maint Fee	\$254,066	\$255,090	\$257,247	\$0	\$0
KCMO/LITTLE SHOAL CONNECTION	\$106,869	\$92,320	\$243,628	\$60,000	\$60,000
Penalties	\$64,415	\$12,317	-\$837	\$65,000	\$65,000
Water Taps	\$27,513	\$39,572	\$78,613	\$30,000	\$30,000
Miscellaneous Service	\$35,726	\$20,194	\$35,442	\$21,000	\$21,000
Tank Sales	\$1,880	\$2,022	\$2,164	\$1,100	\$2,700
SALES TOTAL	\$5,796,281	\$6,072,020	\$6,257,994	\$5,974,410	\$6,242,837
CHARGES FOR SERVICES TOTAL	\$5,796,281	\$6,072,020	\$6,257,994	\$5,974,410	\$6,242,837
Transfers In	\$1,071,000	\$1,082,000	\$1,485,000	\$1,673,514	\$1,068,605
State and Local Grants	\$0	\$0	\$11,343	\$0	\$1,640,000
Miscellaneous					
Contributions	\$0	\$411,374	\$332,511	\$0	\$0
Miscellaneous Revenue	\$291,013	\$3,206	\$12,144	\$2,250	\$2,800
MISCELLANEOUS TOTAL	\$291,013	\$414,580	\$344,655	\$2,250	\$2,800
Interest					
Interest	\$125,711	\$29,385	\$17,155	\$3,910	\$16,200
INTEREST TOTAL	\$125,711	\$29,385	\$17,155	\$3,910	\$16,200
REVENUES TOTAL	\$7,284,005	\$7,597,986	\$8,116,147	\$7,654,084	\$8,970,442
Expenses					
Operating Expenses					
Fees	\$1,013,231	\$922,057	\$967,710	\$1,106,910	\$1,116,850
Maintenance	\$443,208	\$484,909	\$467,772	\$535,130	\$535,900
Printing & Supplies	\$392,885	\$363,721	\$564,787	\$427,300	\$587,600
Utilities	\$365,553	\$329,344	\$353,313	\$385,970	\$398,470
Insurance	\$116,110	\$88,555	\$95,866	\$97,669	\$107,991
Other Expenses	\$61,697	\$65,273	\$64,654	\$83,960	\$84,700
Non Capital Equipment	\$28,104	\$13,654	\$24,575	\$25,000	\$25,000
Travel & Training	\$10,671	\$2,948	\$6,224	\$13,100	\$10,100
OPERATING EXPENSES TOTAL	\$2,431,459	\$2,270,461	\$2,544,901	\$2,675,039	\$2,866,611
Compensation					
Personnel Salaries					
Regular	\$1,202,187	\$1,254,034	\$1,261,004	\$1,286,342	\$1,517,582
Overtime	\$64,714	\$51,767	\$74,884	\$139,695	\$149,791
Health Savings - (HSA)	\$28,271	\$31,365	\$30,544	\$34,234	\$42,216
Opt Out (Health Insurance)	\$7,761	\$4,237	\$13,824	\$14,137	\$12,990
Part-Time	\$6,513	\$606	\$3,465	\$15,450	\$15,000
PERSONNEL SALARIES TOTAL	\$1,309,445	\$1,342,010	\$1,383,722	\$1,489,858	\$1,737,579
Personnel Costs					
Health Insurance	\$260,371	\$303,027	\$261,575	\$289,434	\$387,159
Retirement - Lagers	\$119,637	\$127,698	\$133,310	\$109,116	\$255,830
Social Security	\$93,981	\$97,014	\$100,586	\$113,974	\$133,053
Workers Compensation	\$77,555	\$84,226	\$80,055	\$58,085	\$83,388
Dental Insurance	\$11,287	\$11,798	\$10,645	\$11,653	\$12,549
Out Of Class	\$0	\$0	\$0	\$0	\$16,250
Vision Insurance-Vsp	\$2,676	\$2,950	\$2,602	\$2,966	\$3,342
Disability Insurance	\$949	\$820	\$751	\$939	\$698
Life Insurance	\$413	\$397	\$466	\$521	\$713

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Pension Expense	\$2,324	\$43,121	-\$335,713	\$110,000	\$110,000
PERSONNEL COSTS TOTAL	\$569,195	\$671,051	\$254,278	\$696,688	\$1,002,982
COMPENSATION TOTAL	\$1,878,640	\$2,013,061	\$1,638,000	\$2,186,546	\$2,740,561
Depreciation and Non-cash					
Depreciation	\$1,447,229	\$1,434,043	\$1,451,808	\$1,500,000	\$1,500,000
DEPRECIATION AND NON-CASH TOTAL	\$1,447,229	\$1,434,043	\$1,451,808	\$1,500,000	\$1,500,000
Transfers					
Interfund Transfers	\$1,071,000	\$1,082,000	\$1,485,000	\$1,673,514	\$1,068,605
TRANSFERS TOTAL	\$1,071,000	\$1,082,000	\$1,485,000	\$1,673,514	\$1,068,605
Capital Projects					
Capital Outlays					
Construction Contracts	\$0	\$0	\$0	\$1,104,000	\$3,035,000
Engineering Design	\$0	\$0	\$0	\$220,000	\$295,000
Vehicles	\$0	\$0	\$0	\$40,000	\$130,000
Capital Equipment	\$0	\$0	\$0	\$90,000	\$30,000
Computer Equipment	\$0	\$0	\$0	\$30,000	\$49,500
Computer Software	\$0	\$0	\$0	\$0	\$10,000
CAPITAL OUTLAYS TOTAL	\$0	\$0	\$0	\$1,484,000	\$3,549,500
CAPITAL PROJECTS TOTAL	\$0	\$0	\$0	\$1,484,000	\$3,549,500
Debt Service					
Debt Service Interest	\$73,248	\$85,063	\$58,467	\$58,022	\$149,612
Debt Service Other Costs Fees	\$496	\$483	\$378	\$0	\$400
DEBT SERVICE TOTAL	\$73,744	\$85,546	\$58,845	\$58,022	\$150,012
EXPENSES TOTAL	\$6,902,072	\$6,885,111	\$7,178,553	\$9,577,121	\$11,875,289
REVENUES LESS EXPENSES	\$381,934	\$712,875	\$937,593	-\$1,923,037	-\$2,904,847

Water Utility Billing Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Operating Expenses					
Fees	\$76,213	\$80,466	\$57,019	\$76,400	\$76,400
Other Expenses	\$40,006	\$44,237	\$39,296	\$55,810	\$55,850
Printing & Supplies	\$16,698	\$16,085	\$14,925	\$18,700	\$17,000
Maintenance	\$3,448	\$4,405	\$3,383	\$10,000	\$10,000
Insurance	\$4,246	\$4,610	\$3,943	\$3,200	\$3,440
Utilities	\$0	\$0	\$0	\$5,130	\$5,130
Travel & Training	\$774	\$80	\$0	\$1,200	\$1,200
OPERATING EXPENSES TOTAL	\$141,384	\$149,883	\$118,565	\$170,440	\$169,020
Compensation					
Personnel Salaries					
Regular	\$91,638	\$96,267	\$93,783	\$106,178	\$101,822
Health Savings - (HSA)	\$1,334	\$2,089	\$2,263	\$2,488	\$3,600
Opt Out (Health Insurance)	\$4,294	\$1,965	\$2,102	\$2,095	\$768
Overtime	\$0	\$221	\$0	\$4,140	\$4,160
Part-Time	\$1,510	\$0	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$98,776	\$100,542	\$98,149	\$114,901	\$110,350
Personnel Costs					
Health Insurance	\$10,835	\$22,026	\$18,686	\$21,659	\$33,699
Retirement - Laggers	\$10,151	\$10,286	\$10,499	\$12,524	\$16,663
Social Security	\$7,311	\$7,340	\$7,190	\$8,790	\$8,442
Dental Insurance	\$982	\$1,048	\$895	\$1,002	\$1,251
Workers Compensation	\$1,552	\$281	\$255	\$218	\$297
Vision Insurance-Vsp	\$232	\$241	\$198	\$256	\$313
Disability Insurance	\$93	\$72	\$73	\$82	\$70
Life Insurance	\$34	\$32	\$39	\$50	\$55
PERSONNEL COSTS TOTAL	\$31,190	\$41,326	\$37,834	\$44,581	\$60,790
COMPENSATION TOTAL	\$129,966	\$141,868	\$135,982	\$159,482	\$171,140
TOTAL	\$271,350	\$291,751	\$254,547	\$329,922	\$340,160

Water System Maintenance Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$521,419	\$565,308	\$530,538	\$562,425	\$636,939
Overtime	\$50,270	\$35,742	\$57,044	\$119,000	\$123,760
Health Savings - (HSA)	\$13,587	\$16,064	\$12,729	\$14,825	\$17,328
Opt Out (Health Insurance)	\$3,071	\$1,876	\$10,459	\$10,296	\$10,476
Part-Time	\$5,002	\$606	\$0	\$15,450	\$15,000
PERSONNEL SALARIES TOTAL	\$593,349	\$619,596	\$610,769	\$721,996	\$803,503
Personnel Costs					
Health Insurance	\$113,874	\$129,789	\$88,260	\$114,592	\$159,567
Retirement - Lagers	\$52,384	\$56,851	\$56,661	\$25,420	\$119,064
Workers Compensation	\$49,666	\$56,389	\$53,780	\$39,770	\$56,623
Social Security	\$42,637	\$44,704	\$43,970	\$55,233	\$61,468
Dental Insurance	\$5,173	\$5,524	\$4,547	\$5,379	\$5,367
Vision Insurance-Vsp	\$1,071	\$1,246	\$993	\$1,278	\$1,480
Disability Insurance	\$459	\$461	\$398	\$456	\$340
Life Insurance	\$196	\$202	\$198	\$236	\$344
PERSONNEL COSTS TOTAL	\$265,460	\$295,166	\$248,807	\$242,364	\$404,253
COMPENSATION TOTAL	\$858,809	\$914,762	\$859,576	\$964,360	\$1,207,756
Operating Expenses					
Maintenance	\$227,480	\$244,529	\$257,463	\$249,820	\$258,900
Fees	\$129,909	\$72,630	\$106,142	\$118,000	\$115,000
Printing & Supplies	\$119,976	\$79,887	\$136,370	\$42,100	\$42,100
Insurance	\$57,080	\$28,170	\$34,001	\$29,890	\$31,380
Other Expenses	\$16,322	\$15,559	\$19,578	\$20,300	\$21,000
Non Capital Equipment	\$16,279	\$3,144	\$12,326	\$20,000	\$25,000
Utilities	\$8,922	\$3,820	\$2,078	\$9,640	\$8,640
Travel & Training	\$3,352	\$1,513	\$5,365	\$6,750	\$3,750
OPERATING EXPENSES TOTAL	\$579,320	\$449,251	\$573,323	\$496,500	\$505,770
Debt Service					
Debt Service Interest	\$0	\$0	\$0	\$240	\$240
DEBT SERVICE TOTAL	\$0	\$0	\$0	\$240	\$240
TOTAL	\$1,438,129	\$1,364,014	\$1,432,899	\$1,461,100	\$1,713,766

Water Supply and Processing Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Operating Expenses					
Fees	\$625,774	\$582,485	\$625,349	\$733,160	\$746,000
Printing & Supplies	\$256,127	\$267,656	\$413,492	\$366,000	\$528,000
Utilities	\$356,631	\$321,666	\$349,581	\$370,500	\$383,000
Maintenance	\$203,004	\$235,780	\$206,927	\$275,160	\$266,500
Insurance	\$17,180	\$17,706	\$14,608	\$12,100	\$18,010
Non Capital Equipment	\$11,825	\$10,510	\$12,214	\$5,000	\$0
Other Expenses	\$4,863	\$4,989	\$5,585	\$7,150	\$7,150
Travel & Training	\$6,341	\$1,183	\$534	\$3,900	\$3,900
OPERATING EXPENSES TOTAL	\$1,481,745	\$1,441,977	\$1,628,290	\$1,772,970	\$1,952,560
Compensation					
Personnel Salaries					
Regular	\$379,385	\$351,845	\$387,217	\$370,197	\$440,882
Overtime	\$13,264	\$14,579	\$15,439	\$15,525	\$20,800
Health Savings - (HSA)	\$10,434	\$10,811	\$13,215	\$15,024	\$13,992
PERSONNEL SALARIES TOTAL	\$403,083	\$377,235	\$415,872	\$400,746	\$475,674
Personnel Costs					
Health Insurance	\$98,596	\$108,580	\$108,078	\$106,867	\$122,655
Retirement - Laggers	\$37,033	\$37,327	\$40,105	\$43,681	\$67,547
Social Security	\$29,417	\$27,540	\$30,386	\$30,657	\$36,517
Workers Compensation	\$25,544	\$26,583	\$25,137	\$17,346	\$25,045
Dental Insurance	\$3,694	\$3,719	\$3,704	\$3,881	\$3,947
Vision Insurance-Vsp	\$1,002	\$1,039	\$979	\$1,010	\$969
Disability Insurance	\$282	\$182	\$161	\$288	\$169
Life Insurance	\$140	\$126	\$152	\$181	\$211
PERSONNEL COSTS TOTAL	\$195,707	\$205,095	\$208,702	\$203,911	\$257,060
COMPENSATION TOTAL	\$598,790	\$582,330	\$624,573	\$604,657	\$732,734
TOTAL	\$2,080,535	\$2,024,307	\$2,252,864	\$2,377,627	\$2,685,294

Water Administration Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Depreciation and Non-cash					
Depreciation	\$1,447,229	\$1,434,043	\$1,451,808	\$1,500,000	\$1,500,000
DEPRECIATION AND NON-CASH TOTAL	\$1,447,229	\$1,434,043	\$1,451,808	\$1,500,000	\$1,500,000
Transfers					
Interfund Transfers	\$1,071,000	\$1,082,000	\$1,485,000	\$1,673,514	\$1,068,605
TRANSFERS TOTAL	\$1,071,000	\$1,082,000	\$1,485,000	\$1,673,514	\$1,068,605
Compensation					
Personnel Salaries					
Regular	\$209,746	\$240,614	\$249,466	\$247,542	\$337,939
Health Savings - (HSA)	\$2,916	\$2,401	\$2,337	\$1,897	\$7,296
Overtime	\$1,180	\$1,226	\$2,402	\$1,030	\$1,071
Opt Out (Health Insurance)	\$396	\$396	\$1,263	\$1,746	\$1,746
Part-Time	\$0	\$0	\$3,465	\$0	\$0
PERSONNEL SALARIES TOTAL	\$214,237	\$244,636	\$258,932	\$252,215	\$348,052
Personnel Costs					
Health Insurance	\$37,067	\$42,632	\$46,551	\$46,316	\$71,238
Retirement - Lagers	\$20,069	\$23,234	\$26,046	\$27,491	\$52,556
Social Security	\$14,616	\$17,430	\$19,041	\$19,294	\$26,626
Out Of Class	\$0	\$0	\$0	\$0	\$16,250
Dental Insurance	\$1,438	\$1,507	\$1,500	\$1,391	\$1,984
Workers Compensation	\$794	\$974	\$883	\$751	\$1,423
Vision Insurance-Vsp	\$372	\$425	\$432	\$422	\$580
Disability Insurance	\$115	\$105	\$118	\$113	\$119
Life Insurance	\$42	\$37	\$78	\$54	\$103
Pension Expense	\$2,324	\$43,121	-\$335,713	\$110,000	\$110,000
PERSONNEL COSTS TOTAL	\$76,838	\$129,464	-\$241,064	\$205,832	\$280,879
COMPENSATION TOTAL	\$291,075	\$374,100	\$17,868	\$458,047	\$628,931
Operating Expenses					
Fees	\$181,335	\$186,476	\$179,200	\$179,350	\$179,450
Insurance	\$37,605	\$38,069	\$43,315	\$52,479	\$55,161
Maintenance	\$9,276	\$194	\$0	\$150	\$500
Utilities	\$0	\$3,858	\$1,654	\$700	\$1,700
Travel & Training	\$205	\$173	\$325	\$1,250	\$1,250
Other Expenses	\$505	\$489	\$195	\$700	\$700
Printing & Supplies	\$85	\$92	\$0	\$500	\$500
Non Capital Equipment	\$0	\$0	\$35	\$0	\$0
OPERATING EXPENSES TOTAL	\$229,010	\$229,350	\$224,723	\$235,129	\$239,261
Debt Service					
Debt Service Interest	\$73,248	\$85,063	\$58,467	\$57,782	\$149,372
Debt Service Other Costs Fees	\$496	\$483	\$378	\$0	\$400
DEBT SERVICE TOTAL	\$73,744	\$85,546	\$58,845	\$57,782	\$149,772
Capital Projects					
Capital Outlays	\$0	\$0	\$0	\$30,000	\$49,500
CAPITAL PROJECTS TOTAL	\$0	\$0	\$0	\$30,000	\$49,500
TOTAL	\$3,112,058	\$3,205,039	\$3,238,244	\$3,954,472	\$3,636,069

Water Capital Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Capital Projects					
Capital Outlays					
Construction Contracts	\$0	\$0	\$0	\$1,104,000	\$3,035,000
Engineering Design	\$0	\$0	\$0	\$220,000	\$295,000
Vehicles	\$0	\$0	\$0	\$40,000	\$130,000
Capital Equipment	\$0	\$0	\$0	\$90,000	\$30,000
Computer Software	\$0	\$0	\$0	\$0	\$10,000
CAPITAL OUTLAYS TOTAL	\$0	\$0	\$0	\$1,454,000	\$3,500,000
CAPITAL PROJECTS TOTAL	\$0	\$0	\$0	\$1,454,000	\$3,500,000
TOTAL	\$0	\$0	\$0	\$1,454,000	\$3,500,000

Wastewater Operating & Capital 2019 Actual - 2023 Budget

Wastewater Operating & Capital Revenues vs Expenses

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues					
Charges for Services					
Sales					
Metered Sales	\$9,309,658	\$9,871,728	\$10,835,788	\$10,297,840	\$11,245,500
KCMO/LITTLE SHOAL CONNECTION	\$0	\$0	\$561,083	\$860,000	\$1,010,000
Penalties	\$121,768	\$25,491	-\$1,370	\$120,000	\$100,000
Wastewater Connection Fee	\$44,625	\$38,370	\$109,359	\$35,140	\$40,000
Miscellaneous Service	\$17,663	\$17,500	\$71,011	\$0	\$0
WASTEWATER POTW PRETREATMENT	\$839	\$1,722	\$1,015	\$1,680	\$2,000
Wastewater Surcharges	\$3,258	\$1,783	\$735	\$350	\$350
SALES TOTAL	\$9,497,811	\$9,956,594	\$11,577,621	\$11,315,010	\$12,397,850
CHARGES FOR SERVICES TOTAL	\$9,497,811	\$9,956,594	\$11,577,621	\$11,315,010	\$12,397,850
Transfers In	\$1,088,000	\$1,000,000	\$1,210,000	\$0	\$1,969,996
Miscellaneous					
Contributions	\$3,744	\$477,302	\$521,882	\$0	\$0
Miscellaneous Revenue	\$32,683	\$450,059	\$13,633	\$0	\$0
MISCELLANEOUS TOTAL	\$36,427	\$927,361	\$535,515	\$0	\$0
Interest					
Interest	\$370,058	\$149,176	\$121,897	\$83,900	\$126,005
INTEREST TOTAL	\$370,058	\$149,176	\$121,897	\$83,900	\$126,005
REVENUES TOTAL	\$10,992,297	\$12,033,130	\$13,445,033	\$11,398,910	\$14,493,851
Expenses					
Depreciation and Non-cash					
Depreciation	\$2,448,727	\$2,445,762	\$2,494,269	\$2,500,000	\$2,500,000
DEPRECIATION AND NON-CASH TOTAL	\$2,448,727	\$2,445,762	\$2,494,269	\$2,500,000	\$2,500,000
Compensation					
Personnel Salaries					
Regular	\$1,142,568	\$1,143,112	\$1,187,700	\$1,230,756	\$1,495,957
Overtime	\$82,747	\$46,624	\$58,492	\$59,840	\$61,360
Health Savings - (HSA)	\$23,273	\$23,842	\$26,197	\$31,173	\$41,892
Opt Out (Health Insurance)	\$11,105	\$7,410	\$9,333	\$11,239	\$13,200
Part-Time	\$7,730	\$772	\$3,731	\$8,652	\$15,000
PERSONNEL SALARIES TOTAL	\$1,267,422	\$1,221,759	\$1,285,454	\$1,341,660	\$1,627,409
Personnel Costs					
Health Insurance	\$217,949	\$249,848	\$277,081	\$332,485	\$399,318
Retirement - Lagers	\$123,521	\$119,751	\$129,233	\$149,114	\$238,943
Social Security	\$91,540	\$88,122	\$93,055	\$107,074	\$124,497
Workers Compensation	\$66,986	\$75,246	\$73,379	\$69,590	\$97,091
Dental Insurance	\$10,038	\$10,056	\$10,226	\$11,956	\$13,103
Out Of Class	\$0	\$0	\$0	\$0	\$16,250
Vision Insurance-Vsp	\$2,389	\$2,478	\$2,756	\$3,220	\$3,722
Disability Insurance	\$829	\$817	\$837	\$926	\$748
Life Insurance	\$361	\$340	\$438	\$524	\$731
Pension Expense	\$18,859	\$26,385	-\$319,394	\$110,000	\$110,000
PERSONNEL COSTS TOTAL	\$532,472	\$573,043	\$267,612	\$784,889	\$1,004,403
COMPENSATION TOTAL	\$1,799,894	\$1,794,802	\$1,553,066	\$2,126,549	\$2,631,812
Operating Expenses					
Fees	\$898,582	\$797,590	\$821,670	\$705,550	\$737,550
Utilities	\$377,562	\$379,185	\$425,923	\$415,600	\$461,800
Maintenance	\$206,030	\$184,740	\$342,313	\$364,900	\$395,500
Printing & Supplies	\$159,267	\$136,699	\$179,754	\$171,570	\$203,070
Insurance	\$104,019	\$119,365	\$100,693	\$131,181	\$130,012
Other Expenses	\$112,259	\$70,732	\$63,838	\$98,171	\$102,190
Non Capital Equipment	\$44,679	\$52,948	\$82,547	\$24,000	\$81,000
Travel & Training	\$12,426	\$3,808	\$10,935	\$18,300	\$14,800

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
OPERATING EXPENSES TOTAL	\$1,914,823	\$1,745,067	\$2,027,673	\$1,929,272	\$2,125,922
Debt Service					
Debt Service Interest	\$288,952	\$1,193,386	\$1,114,506	\$1,071,010	\$1,029,852
Debt Service Other Costs Fees	\$1,142,552	\$413,556	\$401,465	\$203,738	\$386,298
DEBT SERVICE TOTAL	\$1,431,505	\$1,606,943	\$1,515,972	\$1,274,748	\$1,416,150
Transfers					
Interfund Transfers	\$1,088,000	\$1,000,000	\$1,210,000	\$0	\$1,969,996
TRANSFERS TOTAL	\$1,088,000	\$1,000,000	\$1,210,000	\$0	\$1,969,996
Capital Projects					
Capital Outlays					
Construction Contracts	\$0	\$0	\$0	\$800,000	\$2,420,000
Plant Capital Replacements	\$0	\$0	\$0	\$425,000	\$425,000
Engineering Design	\$0	\$0	\$0	\$205,000	\$200,000
Capital Equipment	\$0	\$0	\$0	\$85,000	\$45,000
Vehicles	\$0	\$0	\$0	\$50,000	\$75,000
Computer Equipment	\$0	\$0	\$0	\$19,500	\$52,500
Building Improvements	\$0	\$0	\$0	\$10,000	\$10,000
CAPITAL OUTLAYS TOTAL	\$0	\$0	\$0	\$1,594,500	\$3,227,500
CAPITAL PROJECTS TOTAL	\$0	\$0	\$0	\$1,594,500	\$3,227,500
EXPENSES TOTAL	\$8,682,949	\$8,592,574	\$8,800,979	\$9,425,069	\$13,871,380
REVENUES LESS EXPENSES	\$2,309,348	\$3,440,557	\$4,644,054	\$1,973,841	\$622,471

Wastewater Utility Billing Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Operating Expenses					
Fees	\$105,597	\$107,210	\$74,146	\$99,300	\$97,100
Other Expenses	\$54,968	\$53,672	\$45,503	\$70,801	\$70,940
Printing & Supplies	\$17,168	\$16,237	\$14,385	\$19,570	\$19,570
Utilities	\$2,133	\$14,470	\$6,970	\$5,000	\$5,000
Maintenance	\$4,388	\$5,607	\$4,305	\$5,500	\$7,500
Insurance	\$5,347	\$5,720	\$4,892	\$3,970	\$4,270
Travel & Training	\$832	\$102	\$0	\$1,500	\$1,500
Non Capital Equipment	\$0	\$0	\$0	\$1,000	\$1,000
OPERATING EXPENSES TOTAL	\$190,432	\$203,018	\$150,201	\$206,641	\$206,880
Compensation					
Personnel Salaries					
Regular	\$111,415	\$116,320	\$113,345	\$129,262	\$123,511
Opt Out (Health Insurance)	\$5,525	\$2,520	\$2,684	\$2,689	\$978
Health Savings - (HSA)	\$1,539	\$2,462	\$2,670	\$2,938	\$4,428
Overtime	\$0	\$284	\$0	\$4,140	\$4,160
Part-Time	\$1,922	\$0	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$120,401	\$121,586	\$118,699	\$139,029	\$133,077
Personnel Costs					
Health Insurance	\$12,392	\$26,694	\$22,369	\$26,076	\$41,292
Retirement - Lagers	\$12,411	\$12,480	\$12,728	\$15,154	\$20,095
Social Security	\$8,928	\$8,894	\$8,716	\$10,636	\$10,180
Dental Insurance	\$1,210	\$1,295	\$1,097	\$1,231	\$1,552
Workers Compensation	\$2,218	\$628	\$559	\$464	\$613
Vision Insurance-Vsp	\$280	\$292	\$237	\$312	\$386
Disability Insurance	\$116	\$88	\$90	\$100	\$92
Life Insurance	\$43	\$40	\$48	\$59	\$68
PERSONNEL COSTS TOTAL	\$37,596	\$50,410	\$45,844	\$54,032	\$74,278
COMPENSATION TOTAL	\$157,997	\$171,996	\$164,542	\$193,061	\$207,355
TOTAL	\$348,429	\$375,014	\$314,744	\$399,702	\$414,235

Wastewater System Maintenance Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$514,367	\$482,928	\$501,060	\$525,205	\$609,950
Overtime	\$52,756	\$27,871	\$32,880	\$35,000	\$36,400
Health Savings - (HSA)	\$10,932	\$11,227	\$13,952	\$15,613	\$18,672
Part-Time	\$5,808	\$772	\$0	\$8,652	\$15,000
Opt Out (Health Insurance)	\$5,151	\$4,462	\$5,366	\$6,804	\$6,984
PERSONNEL SALARIES TOTAL	\$589,013	\$527,259	\$553,259	\$591,274	\$687,006
Personnel Costs					
Health Insurance	\$94,688	\$104,468	\$134,884	\$158,012	\$176,025
Retirement - Lagers	\$55,867	\$49,878	\$55,404	\$63,639	\$101,473
Workers Compensation	\$50,610	\$58,803	\$53,947	\$48,333	\$70,064
Social Security	\$42,946	\$38,014	\$40,091	\$45,326	\$52,556
Dental Insurance	\$4,344	\$4,344	\$4,842	\$5,661	\$5,622
Vision Insurance-Vsp	\$933	\$999	\$1,368	\$1,503	\$1,616
Disability Insurance	\$404	\$434	\$445	\$546	\$344
Life Insurance	\$177	\$169	\$204	\$256	\$347
PERSONNEL COSTS TOTAL	\$249,967	\$257,109	\$291,184	\$323,276	\$408,047
COMPENSATION TOTAL	\$838,981	\$784,368	\$844,442	\$914,550	\$1,095,053
Operating Expenses					
Maintenance	\$117,771	\$88,249	\$165,209	\$155,500	\$188,100
Fees	\$108,370	\$73,588	\$102,742	\$90,500	\$106,200
Insurance	\$34,372	\$32,725	\$22,375	\$49,120	\$40,020
Other Expenses	\$52,062	\$11,610	\$13,182	\$17,120	\$18,500
Non Capital Equipment	\$10,154	\$18,921	\$11,910	\$23,000	\$30,000
Utilities	\$33,544	\$3,423	\$6,955	\$14,800	\$11,500
Printing & Supplies	\$8,408	\$5,548	\$13,527	\$7,500	\$7,500
Travel & Training	\$1,455	\$2,095	\$8,416	\$10,800	\$7,300
OPERATING EXPENSES TOTAL	\$366,134	\$236,159	\$344,315	\$368,340	\$409,120
Debt Service					
Debt Service Interest	\$1,540	\$411	\$205	\$0	\$0
DEBT SERVICE TOTAL	\$1,540	\$411	\$205	\$0	\$0
TOTAL	\$1,206,655	\$1,020,938	\$1,188,962	\$1,282,890	\$1,504,173

Wastewater Treatment Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Operating Expenses					
Fees	\$499,353	\$426,504	\$461,291	\$332,500	\$351,000
Utilities	\$340,604	\$358,891	\$410,466	\$393,000	\$442,500
Maintenance	\$79,825	\$90,690	\$172,799	\$202,000	\$198,000
Printing & Supplies	\$133,619	\$114,269	\$151,676	\$144,000	\$175,500
Non Capital Equipment	\$34,525	\$34,027	\$70,637	\$0	\$50,000
Insurance	\$12,341	\$25,872	\$12,242	\$9,160	\$13,450
Other Expenses	\$5,037	\$5,334	\$5,142	\$8,850	\$11,350
Travel & Training	\$9,247	\$1,439	\$2,420	\$4,000	\$4,000
OPERATING EXPENSES TOTAL	\$1,114,550	\$1,057,024	\$1,286,673	\$1,093,510	\$1,245,800
Compensation					
Personnel Salaries					
Regular	\$338,483	\$334,369	\$346,081	\$346,403	\$440,882
Overtime	\$28,890	\$17,257	\$23,230	\$20,700	\$20,800
Health Savings - (HSA)	\$8,299	\$8,056	\$7,578	\$10,641	\$12,168
Opt Out (Health Insurance)	\$0	\$0	\$0	\$0	\$3,492
PERSONNEL SALARIES TOTAL	\$375,671	\$359,681	\$376,888	\$377,744	\$477,342
Personnel Costs					
Health Insurance	\$81,249	\$84,118	\$82,030	\$108,671	\$118,242
Retirement - Laggers	\$37,848	\$37,419	\$38,530	\$44,857	\$67,547
Social Security	\$27,362	\$25,922	\$27,377	\$33,241	\$36,517
Workers Compensation	\$13,412	\$14,933	\$18,093	\$20,048	\$25,045
Dental Insurance	\$3,285	\$3,157	\$3,034	\$3,837	\$4,104
Vision Insurance-Vsp	\$859	\$835	\$801	\$1,046	\$1,194
Disability Insurance	\$213	\$209	\$205	\$180	\$207
Life Insurance	\$107	\$101	\$118	\$162	\$218
PERSONNEL COSTS TOTAL	\$164,334	\$166,695	\$170,188	\$212,042	\$253,074
COMPENSATION TOTAL	\$540,006	\$526,376	\$547,076	\$589,786	\$730,416
Capital Projects					
Capital Outlays	\$0	\$0	\$0	\$2,000	\$3,000
CAPITAL PROJECTS TOTAL	\$0	\$0	\$0	\$2,000	\$3,000
TOTAL	\$1,654,555	\$1,583,401	\$1,833,749	\$1,685,296	\$1,979,216

Wastewater Administration Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Depreciation and Non-cash					
Depreciation	\$2,448,727	\$2,445,762	\$2,494,269	\$2,500,000	\$2,500,000
DEPRECIATION AND NON-CASH TOTAL	\$2,448,727	\$2,445,762	\$2,494,269	\$2,500,000	\$2,500,000
Debt Service					
Debt Service Interest	\$287,412	\$1,192,975	\$1,114,301	\$1,071,010	\$1,029,852
Debt Service Other Costs Fees	\$1,142,552	\$413,556	\$401,465	\$203,738	\$386,298
DEBT SERVICE TOTAL	\$1,429,964	\$1,606,532	\$1,515,766	\$1,274,748	\$1,416,150
Transfers	\$1,088,000	\$1,000,000	\$1,210,000	\$0	\$1,969,996
Compensation					
Personnel Salaries					
Regular	\$178,303	\$209,496	\$227,215	\$229,886	\$321,614
Health Savings - (HSA)	\$2,503	\$2,098	\$1,997	\$1,981	\$6,624
Opt Out (Health Insurance)	\$429	\$429	\$1,283	\$1,746	\$1,746
Overtime	\$1,101	\$1,211	\$2,382	\$0	\$0
Part-Time	\$0	\$0	\$3,731	\$0	\$0
PERSONNEL SALARIES TOTAL	\$182,337	\$213,233	\$236,609	\$233,613	\$329,984
Personnel Costs					
Health Insurance	\$29,620	\$34,568	\$37,799	\$39,726	\$63,759
Retirement - Laggers	\$17,396	\$19,974	\$22,572	\$25,464	\$49,828
Social Security	\$12,305	\$15,293	\$16,871	\$17,871	\$25,244
Out Of Class	\$0	\$0	\$0	\$0	\$16,250
Dental Insurance	\$1,200	\$1,260	\$1,254	\$1,227	\$1,825
Workers Compensation	\$746	\$882	\$781	\$745	\$1,369
Vision Insurance-Vsp	\$317	\$353	\$350	\$359	\$526
Disability Insurance	\$96	\$85	\$97	\$100	\$105
Life Insurance	\$35	\$30	\$69	\$47	\$98
Pension Expense	\$18,859	\$26,385	-\$319,394	\$110,000	\$110,000
PERSONNEL COSTS TOTAL	\$80,575	\$98,828	-\$239,603	\$195,539	\$269,004
COMPENSATION TOTAL	\$262,911	\$312,062	-\$2,994	\$429,152	\$598,988
Operating Expenses					
Fees	\$185,263	\$190,288	\$183,492	\$183,250	\$183,250
Insurance	\$51,959	\$55,047	\$61,184	\$68,931	\$72,272
Utilities	\$1,282	\$2,402	\$1,533	\$2,800	\$2,800
Maintenance	\$4,046	\$194	\$0	\$1,900	\$1,900
Travel & Training	\$892	\$173	\$99	\$2,000	\$2,000
Other Expenses	\$193	\$116	\$11	\$1,400	\$1,400
Printing & Supplies	\$72	\$644	\$166	\$500	\$500
OPERATING EXPENSES TOTAL	\$243,707	\$248,865	\$246,484	\$260,781	\$264,122
Capital Projects					
Capital Outlays	\$0	\$0	\$0	\$27,500	\$59,500
CAPITAL PROJECTS TOTAL	\$0	\$0	\$0	\$27,500	\$59,500
TOTAL	\$5,473,309	\$5,613,220	\$5,463,524	\$4,492,181	\$6,808,756

Wastewater Capital Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Capital Projects					
Capital Outlays					
Construction Contracts	\$0	\$0	\$0	\$800,000	\$2,420,000
Plant Capital Replacements	\$0	\$0	\$0	\$425,000	\$425,000
Engineering Design	\$0	\$0	\$0	\$205,000	\$200,000
Capital Equipment	\$0	\$0	\$0	\$85,000	\$45,000
Vehicles	\$0	\$0	\$0	\$50,000	\$75,000
CAPITAL OUTLAYS TOTAL	\$0	\$0	\$0	\$1,565,000	\$3,165,000
CAPITAL PROJECTS TOTAL	\$0	\$0	\$0	\$1,565,000	\$3,165,000
TOTAL	\$0	\$0	\$0	\$1,565,000	\$3,165,000

Sanitation Operating & Capital 2019 Actual - 2023 Budget

Sanitation Fund Revenues vs Expenses

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues					
Charges for Services					
Charges for Engineering Services	\$1,773,055	\$1,855,383	\$1,918,155	\$1,975,014	\$2,073,000
Sales	\$2,225	\$2,270	\$2,770	\$0	\$0
Charges for Services	\$1,037	\$91	\$0	\$0	\$0
CHARGES FOR SERVICES TOTAL	\$1,776,317	\$1,857,743	\$1,920,925	\$1,975,014	\$2,073,000
Interest					
Interest	\$3,070	\$676	\$314	\$100	\$500
INTEREST TOTAL	\$3,070	\$676	\$314	\$100	\$500
Miscellaneous					
Miscellaneous Revenue	\$2	\$0	\$0	\$0	\$0
MISCELLANEOUS TOTAL	\$2	\$0	\$0	\$0	\$0
REVENUES TOTAL	\$1,779,389	\$1,858,419	\$1,921,239	\$1,975,114	\$2,073,500
Expenses					
Operating Expenses					
Fees	\$1,703,366	\$1,806,652	\$1,872,231	\$1,921,722	\$2,062,950
Maintenance	\$20,000	\$0	\$0	\$660	\$500
Other Expenses	\$2,487	\$2,685	\$3,220	\$7,200	\$2,670
Insurance	\$885	\$1,183	\$1,011	\$0	\$880
Printing & Supplies	\$178	\$375	\$460	\$200	\$500
Utilities	\$0	\$0	\$0	\$500	\$500
OPERATING EXPENSES TOTAL	\$1,726,916	\$1,810,895	\$1,876,923	\$1,930,282	\$2,068,000
Compensation					
Personnel Salaries					
Regular	\$23,793	\$21,450	\$28,139	\$28,315	\$30,250
Opt Out (Health Insurance)	\$1,220	\$481	\$452	\$454	\$0
Health Savings - (HSA)	\$216	\$222	\$346	\$338	\$900
Overtime	\$0	\$75	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$25,230	\$22,228	\$28,938	\$29,107	\$31,150
Personnel Costs					
Health Insurance	\$2,068	\$4,387	\$4,088	\$842	\$7,852
Retirement - Lagers	\$2,652	\$1,680	\$3,016	\$3,173	\$4,704
Social Security	\$1,863	\$1,664	\$2,178	\$2,227	\$2,383
Dental Insurance	\$230	\$232	\$205	\$255	\$300
Workers Compensation	\$94	\$106	\$99	\$89	\$130
Vision Insurance-Vsp	\$59	\$49	\$44	\$57	\$68
Disability Insurance	\$19	\$16	\$18	\$19	\$19
Life Insurance	\$7	\$7	\$10	\$12	\$14
Pension Expense	\$189	-\$770	-\$5,781	\$2,500	\$1,500
PERSONNEL COSTS TOTAL	\$7,181	\$7,369	\$3,878	\$9,174	\$16,970
COMPENSATION TOTAL	\$32,411	\$29,597	\$32,816	\$38,281	\$48,120
EXPENSES TOTAL	\$1,759,327	\$1,840,492	\$1,909,739	\$1,968,563	\$2,116,120
REVENUES LESS EXPENSES	\$20,063	\$17,928	\$11,500	\$6,551	-\$42,620

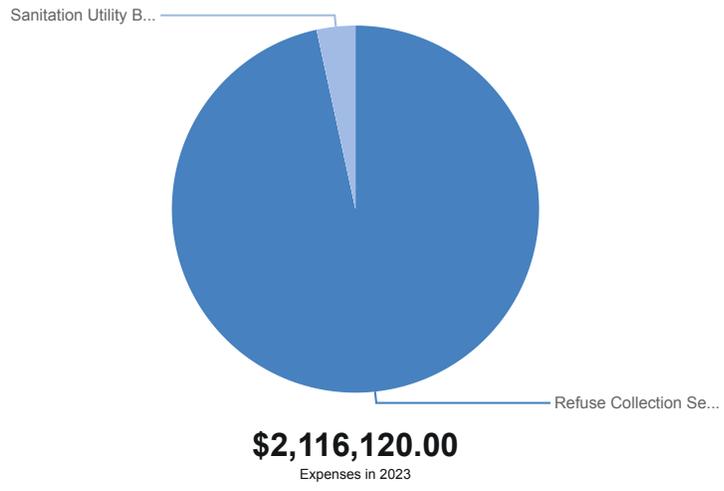
Sanitation Expense Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Operating Expenses					
Fees					
Neighborhood Collection	\$1,625,022	\$1,740,522	\$1,810,226	\$1,842,622	\$1,998,100
Other Fees	\$35,190	\$36,408	\$38,993	\$37,000	\$35,000
Financial Services	\$26,174	\$27,713	\$19,432	\$26,000	\$20,000
Misc. Fees	\$16,980	\$1,930	\$3,524	\$16,000	\$9,750
Legal Fees	\$0	\$80	\$56	\$100	\$100
FEES TOTAL	\$1,703,366	\$1,806,652	\$1,872,231	\$1,921,722	\$2,062,950
Maintenance					
Overlay Program	\$20,000	\$0	\$0	\$0	\$0
Software Maintenance	\$0	\$0	\$0	\$660	\$500
MAINTENANCE TOTAL	\$20,000	\$0	\$0	\$660	\$500
Other Expenses					
Deposit Interest Expense	\$2,225	\$2,270	\$2,770	\$0	\$0
Uncollectible Accounts	\$218	\$366	\$387	\$2,600	\$2,600
Postage	\$45	\$49	\$63	\$4,600	\$70
OTHER EXPENSES TOTAL	\$2,487	\$2,685	\$3,220	\$7,200	\$2,670
Insurance					
Liability	\$885	\$1,183	\$1,011	\$0	\$880
INSURANCE TOTAL	\$885	\$1,183	\$1,011	\$0	\$880
Printing & Supplies					
Outside Printing	\$178	\$375	\$460	\$200	\$500
PRINTING & SUPPLIES TOTAL	\$178	\$375	\$460	\$200	\$500
Utilities					
Mobile Phones	\$0	\$0	\$0	\$500	\$500
UTILITIES TOTAL	\$0	\$0	\$0	\$500	\$500
OPERATING EXPENSES TOTAL	\$1,726,916	\$1,810,895	\$1,876,923	\$1,930,282	\$2,068,000
Compensation					
Personnel Salaries					
Regular	\$23,793	\$21,450	\$28,139	\$28,315	\$30,250
Opt Out (Health Insurance)	\$1,220	\$481	\$452	\$454	\$0
Health Savings - (HSA)	\$216	\$222	\$346	\$338	\$900
Overtime	\$0	\$75	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$25,230	\$22,228	\$28,938	\$29,107	\$31,150
Personnel Costs					
Health Insurance	\$2,068	\$4,387	\$4,088	\$842	\$7,852
Retirement - Lagers	\$2,652	\$1,680	\$3,016	\$3,173	\$4,704
Social Security	\$1,863	\$1,664	\$2,178	\$2,227	\$2,383
Dental Insurance	\$230	\$232	\$205	\$255	\$300
Workers Compensation	\$94	\$106	\$99	\$89	\$130
Vision Insurance-Vsp	\$59	\$49	\$44	\$57	\$68
Disability Insurance	\$19	\$16	\$18	\$19	\$19
Life Insurance	\$7	\$7	\$10	\$12	\$14
Pension Expense	\$189	-\$770	-\$5,781	\$2,500	\$1,500
PERSONNEL COSTS TOTAL	\$7,181	\$7,369	\$3,878	\$9,174	\$16,970
COMPENSATION TOTAL	\$32,411	\$29,597	\$32,816	\$38,281	\$48,120
TOTAL	\$1,759,327	\$1,840,492	\$1,909,739	\$1,968,563	\$2,116,120

Sanitation Budget by Department

Sanitation Expense Budgets by Department

Data Updated Apr 27, 2023, 10:32 AM





About Special Revenue Funds

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

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

2023 Budget Detail - Fairview Cemetery Trust Fund

Fairview Cemetery Trust Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues					
Miscellaneous					
Miscellaneous Revenue					
Sale Of Lots	\$6,075	\$5,400	\$6,081	\$5,000	\$5,400
MISCELLANEOUS REVENUE TOTAL	\$6,075	\$5,400	\$6,081	\$5,000	\$5,400
MISCELLANEOUS TOTAL	\$6,075	\$5,400	\$6,081	\$5,000	\$5,400
Interest					
Interest					
Interest Earnings	\$8,963	\$2,292	\$1,566	\$250	\$2,000
INTEREST TOTAL	\$8,963	\$2,292	\$1,566	\$250	\$2,000
INTEREST TOTAL	\$8,963	\$2,292	\$1,566	\$250	\$2,000
REVENUES TOTAL	\$15,038	\$7,692	\$7,647	\$5,250	\$7,400
Expenses					
Transfers					
Interfund Transfers					
Miscellaneous	\$8,963	\$2,292	-\$164	\$250	\$2,000
INTERFUND TRANSFERS TOTAL	\$8,963	\$2,292	-\$164	\$250	\$2,000
TRANSFERS TOTAL	\$8,963	\$2,292	-\$164	\$250	\$2,000
EXPENSES TOTAL	\$8,963	\$2,292	-\$164	\$250	\$2,000
REVENUES LESS EXPENSES	\$6,075	\$5,400	\$7,811	\$5,000	\$5,400

2023 Budget Detail - Mt. Memorial Cemetery Trust Fund

Mt. Memorial Cemetery Trust Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues					
Interest					
Interest					
Interest Earnings	\$796	\$201	\$136	\$20	\$140
INTEREST TOTAL	\$796	\$201	\$136	\$20	\$140
INTEREST TOTAL	\$796	\$201	\$136	\$20	\$140
REVENUES TOTAL	\$796	\$201	\$136	\$20	\$140
Expenses					
Transfers					
Interfund Transfers					
Miscellaneous	\$796	\$201	-\$14	\$20	\$140
INTERFUND TRANSFERS TOTAL	\$796	\$201	-\$14	\$20	\$140
TRANSFERS TOTAL	\$796	\$201	-\$14	\$20	\$140
EXPENSES TOTAL	\$796	\$201	-\$14	\$20	\$140
REVENUES LESS EXPENSES	\$0	\$0	\$150	\$0	\$0

2023 Budget Detail - Frank Hughes Memorial Library Trust Fund

Frank Hughes Memorial Trust Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues					
Interest					
Interest					
Interest Earnings	\$708	\$178	\$147	\$20	\$140
INTEREST TOTAL	\$708	\$178	\$147	\$20	\$140
INTEREST TOTAL	\$708	\$178	\$147	\$20	\$140
REVENUES TOTAL	\$708	\$178	\$147	\$20	\$140
Expenses					
Transfers					
Interfund Transfers					
Miscellaneous	\$708	\$178	-\$39	\$20	\$140
INTERFUND TRANSFERS TOTAL	\$708	\$178	-\$39	\$20	\$140
TRANSFERS TOTAL	\$708	\$178	-\$39	\$20	\$140
EXPENSES TOTAL	\$708	\$178	-\$39	\$20	\$140
REVENUES LESS EXPENSES	\$0	\$0	\$186	\$0	\$0

2023 Budget Detail - Transient Guest Tax Fund

Transient Guest Tax Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues					
Taxes	\$300,567	\$224,749	\$454,827	\$370,000	\$565,000
Miscellaneous	\$739	\$3,400	\$15,459	\$600	\$600
Interest	\$3,075	\$1,010	\$960	\$1,020	\$1,200
REVENUES TOTAL	\$304,380	\$229,159	\$471,247	\$371,620	\$566,800
Expenses					
Operating Expenses					
Other Expenses	\$157,249	\$45,499	\$111,695	\$329,300	\$511,000
Fees	\$125,094	\$44,528	\$128,228	\$121,500	\$248,400
Printing & Supplies	\$18,248	\$1,282	\$21,141	\$11,510	\$20,510
Non Capital Equipment	\$15,000	\$6,900	\$10,000	\$15,000	\$20,000
Maintenance	\$0	\$0	\$0	\$8,000	\$8,000
Insurance	\$12	\$377	\$883	\$3,000	\$937
OPERATING EXPENSES TOTAL	\$315,603	\$98,586	\$271,948	\$488,310	\$808,847
Compensation					
Personnel Salaries					
Overtime	\$14,402	\$2,558	\$14,377	\$25,000	\$35,000
Part-Time	\$517	\$0	\$684	\$0	\$0
PERSONNEL SALARIES TOTAL	\$14,919	\$2,558	\$15,060	\$25,000	\$35,000
Personnel Costs					
Retirement - Lagers	\$2,074	\$349	\$0	\$0	\$0
Social Security	\$1,104	\$190	\$0	\$0	\$0
PERSONNEL COSTS TOTAL	\$3,178	\$539	\$0	\$0	\$0
COMPENSATION TOTAL	\$18,097	\$3,096	\$15,060	\$25,000	\$35,000
Transfers					
Interfund Transfers	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
TRANSFERS TOTAL	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
EXPENSES TOTAL	\$335,700	\$103,682	\$289,008	\$515,310	\$845,847
REVENUES LESS EXPENSES	-\$31,320	\$125,477	\$182,239	-\$143,690	-\$279,047

2023 Budget Detail - Police Training Fund

Police Training Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues					
Fines and Forfeitures	\$10,316	\$7,696	\$7,601	\$8,550	\$6,232
Miscellaneous	\$5,538	\$10,550	\$2,667	\$0	\$0
State and Local Grants	\$1,243	\$0	\$0	\$1,200	\$0
Interest	\$205	\$95	\$87	\$20	\$120
REVENUES TOTAL	\$17,302	\$18,341	\$10,354	\$9,770	\$6,352
Expenses					
Operating Expenses					
Travel & Training	\$8,709	\$349	\$8,721	\$10,500	\$10,500
OPERATING EXPENSES TOTAL	\$8,709	\$349	\$8,721	\$10,500	\$10,500
EXPENSES TOTAL	\$8,709	\$349	\$8,721	\$10,500	\$10,500
REVENUES LESS EXPENSES	\$8,593	\$17,992	\$1,634	-\$730	-\$4,148

2023 Budget Detail - Police Inmate Security Fund

Police Inmate Security Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues					
Fines and Forfeitures	\$5,530	\$3,736	\$4,584	\$4,500	\$3,332
Interest	\$251	\$80	\$109	\$10	\$200
Miscellaneous	\$9	\$0	\$0	\$0	\$0
REVENUES TOTAL	\$5,790	\$3,816	\$4,693	\$4,510	\$3,532
Expenses					
Operating Expenses					
Printing & Supplies	\$2,476	\$0	\$1,336	\$4,000	\$4,000
Non Capital Equipment	\$0	\$0	\$0	\$1,500	\$1,500
OPERATING EXPENSES TOTAL	\$2,476	\$0	\$1,336	\$5,500	\$5,500
EXPENSES TOTAL	\$2,476	\$0	\$1,336	\$5,500	\$5,500
REVENUES LESS EXPENSES	\$3,314	\$3,816	\$3,357	-\$990	-\$1,968

2023 Budget Detail - Cemetery Maintenance Fund

Cemetery Maintenance Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues					
Transfers In	\$47,750	\$67,750	\$92,750	\$67,750	\$20,000
Licenses and Permits	\$28,974	\$36,000	\$31,500	\$25,350	\$26,000
Miscellaneous	\$30,263	\$21,393	\$19,865	\$14,710	\$23,840
Charges for Services	\$640	\$960	\$320	\$704	\$1,000
Interest	\$345	\$141	-\$9	\$50	\$450
REVENUES TOTAL	\$107,972	\$126,244	\$144,426	\$108,564	\$71,290
Expenses					
Operating Expenses					
Maintenance	\$44,542	\$45,368	\$46,897	\$66,500	\$68,000
Fees	\$12,900	\$17,000	\$14,222	\$14,000	\$12,225
Printing & Supplies	\$678	\$552	\$540	\$575	\$600
Utilities	\$172	\$775	\$268	\$500	\$500
OPERATING EXPENSES TOTAL	\$58,291	\$63,695	\$61,927	\$81,575	\$81,325
Transfers	\$47,750	\$47,750	\$47,750	\$47,750	\$0
EXPENSES TOTAL	\$106,041	\$111,445	\$109,677	\$129,325	\$81,325
REVENUES LESS EXPENSES	\$1,931	\$14,799	\$34,749	-\$20,761	-\$10,035

2023 Budget Detail - Loss Control Fund

Loss Control Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues					
Miscellaneous	\$95,678	\$85,456	\$0	\$0	\$0
Interest	\$2,998	\$249	\$468	\$0	\$0
REVENUES TOTAL	\$98,676	\$85,705	\$468	\$0	\$0
Expenses					
Operating Expenses					
Other Expenses	\$76,328	\$2,041	\$37,700	\$0	\$0
Fees	\$41,676	\$60,416	\$0	\$0	\$0
Travel & Training	\$33,103	\$14,886	\$8,307	\$0	\$0
Non Capital Equipment	\$4,169	\$12,364	\$3,193	\$0	\$0
Printing & Supplies	\$2,276	\$3,175	\$0	\$0	\$0
OPERATING EXPENSES TOTAL	\$157,553	\$92,882	\$49,200	\$0	\$0
EXPENSES TOTAL	\$157,553	\$92,882	\$49,200	\$0	\$0
REVENUES LESS EXPENSES	-\$58,876	-\$7,177	-\$48,732	\$0	\$0

2023 Budget Detail - Public Safety Sales Tax Fund

Public Safety Sales Tax Fund

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues					
Taxes	\$2,710,514	\$2,909,909	\$3,451,472	\$3,243,420	\$3,834,270
Transfers In	\$0	\$600,000	\$702,905	\$583,000	\$1,631,000
Miscellaneous	\$2	\$0	\$0	\$0	\$1,500,000
Interest	\$34,500	\$12,551	\$3,738	\$110	\$2,000
REVENUES TOTAL	\$2,745,016	\$3,522,460	\$4,158,116	\$3,826,530	\$6,967,270
Expenses					
Compensation					
Personnel Costs					
Contra Salaries & Benefits	\$1,820,091	\$1,178,030	\$3,181,243	\$3,223,972	\$7,488,513
Health Insurance	\$26,035	\$17,819	\$35,862	\$112,248	\$169,680
Retirement - Lagers	\$22,092	\$16,805	\$15,765	\$68,034	\$106,126
Workers Compensation	\$21,521	\$23,752	\$23,386	\$23,098	\$36,960
Social Security	\$12,374	\$15,902	\$11,071	\$27,446	\$33,582
Dental Insurance	\$1,091	\$1,088	\$1,112	\$4,384	\$4,585
Vision Insurance-Vsp	\$178	\$180	\$292	\$1,158	\$1,498
Out Of Class	\$457	\$128	\$536	\$0	\$0
Disability Insurance	\$142	\$207	\$112	\$378	\$266
Life Insurance	\$53	\$74	\$45	\$175	\$201
PERSONNEL COSTS TOTAL	\$1,904,033	\$1,253,983	\$3,269,423	\$3,460,893	\$7,841,411
Personnel Salaries					
Regular	\$155,848	\$191,338	\$129,881	\$310,723	\$393,388
Overtime	\$5,505	\$6,847	\$12,869	\$28,798	\$28,798
Health Savings - (HSA)	\$4,772	\$3,361	\$4,392	\$15,756	\$16,800
Opt Out (Health Insurance)	\$2,655	\$10,459	\$2,183	\$3,492	\$0
PERSONNEL SALARIES TOTAL	\$168,781	\$212,005	\$149,324	\$358,769	\$438,986
COMPENSATION TOTAL	\$2,072,814	\$1,465,988	\$3,418,748	\$3,819,662	\$8,280,397
Operating Expenses					
Travel & Training	\$15,981	\$3,988	\$24,490	\$46,000	\$46,000
Insurance	\$12,639	\$16,895	\$12,855	\$8,370	\$12,600
Non Capital Equipment	\$4,700	\$4,630	\$3,620	\$19,000	\$19,000
Other Expenses	\$1,748	\$3,657	\$200	\$4,000	\$4,000
Fees	\$1,174	\$0	\$0	\$5,000	\$5,000
OPERATING EXPENSES TOTAL	\$36,243	\$29,169	\$41,165	\$82,370	\$86,600
EXPENSES TOTAL	\$2,109,057	\$1,495,157	\$3,459,913	\$3,902,032	\$8,366,997
REVENUES LESS EXPENSES	\$635,960	\$2,027,303	\$698,203	-\$75,502	-\$1,399,727

City of

Liberty
missouri

TIF Funds

2023 Budget Book

Year 2023 Budget Detail - TIF Projects - Bonds

Consolidated TIF Projects Bonds - 2019 Actual-2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues					
Taxes					
Other Taxes	\$1,065,573	\$709,047	\$729,616	\$661,797	\$295,697
Sales Taxes	\$875,433	\$544,721	\$499,272	\$210,103	\$202,673
CID Sales Tax	\$516,390	\$502,291	\$437,452	\$214,449	\$208,159
Property Taxes	\$88,457	\$65,986	\$65,468	\$69,334	\$28,917
TAXES TOTAL	\$2,545,853	\$1,822,045	\$1,731,808	\$1,155,683	\$735,446
Transfers In					
Transfers In	\$0	\$0	\$520,203	\$0	\$0
TRANSFERS IN TOTAL	\$0	\$0	\$520,203	\$0	\$0
Interest					
Interest	\$67,750	\$12,673	\$188	\$6,000	\$2,000
INTEREST TOTAL	\$67,750	\$12,673	\$188	\$6,000	\$2,000
Miscellaneous					
Miscellaneous Revenue	\$15,705	\$16,837	\$11,889	\$0	\$0
MISCELLANEOUS TOTAL	\$15,705	\$16,837	\$11,889	\$0	\$0
REVENUES TOTAL	\$2,629,307	\$1,851,554	\$2,264,087	\$1,161,683	\$737,446
Expenses					
Debt Service					
Debt Service Principal	\$1,515,000	\$1,573,000	\$4,098,510	\$395,000	\$305,000
Debt Service Interest	\$494,514	\$433,067	\$326,813	\$278,651	\$226,463
Debt Service Other Costs Fees	\$4,560	\$11,517	\$4,529	\$1,855	\$1,855
DEBT SERVICE TOTAL	\$2,014,074	\$2,017,583	\$4,429,852	\$675,506	\$533,318
Operating Expenses					
Fees	\$22,671	\$157,124	\$508,908	\$418,413	\$6,356
OPERATING EXPENSES TOTAL	\$22,671	\$157,124	\$508,908	\$418,413	\$6,356
Transfers					
Interfund Transfers	\$0	\$0	\$476,668	\$0	\$0
TRANSFERS TOTAL	\$0	\$0	\$476,668	\$0	\$0
EXPENSES TOTAL	\$2,036,745	\$2,174,707	\$5,415,428	\$1,093,919	\$539,674

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
REVENUES LESS EXPENSES	\$592,562	-\$323,153	-\$3,151,341	\$67,764	\$197,772



TIF Project Bonds - Debt Service Schedule

City of Liberty, Missouri
Debt Service Schedule
Tax Increment Bonds

Amount Issued: \$5,710,000

Date Issued: May 01, 2010

Purpose: Roger's Plaza Project

Year	Interest Rate	April 1		October 1		Total Payments	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	-
2031						-	-
TOTALS		\$ 3,205,000	\$ 2,571,581.25	\$ 2,505,000	\$ 2,620,794.38	\$ 10,902,375.63	

Year 2023 Budget Detail - Liberty Commons TIF Fund

Liberty Commons TIF Project - 2019 Actual-2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues	\$4,393,114	\$4,579,263	\$5,125,653	\$3,654,368	\$4,556,962
Expenses					
Debt Service					
Debt Service Interest	\$1,795,356	\$1,776,009	\$1,753,716	\$1,728,731	\$2,100,928
Debt Service Principal	\$340,000	\$415,000	\$455,000	\$520,000	\$565,000
Debt Service Other Costs Fees	\$3,710	\$3,710	\$1,855	\$3,710	\$3,710
DEBT SERVICE TOTAL	\$2,139,066	\$2,194,719	\$2,210,571	\$2,252,441	\$2,669,638
Operating Expenses					
Fees					
Misc. Fees	\$1,053,999	\$1,119,724	\$1,303,683	\$25,389	\$29,962
Tif Reimbursables	\$269,321	\$209,826	\$461,525	\$0	\$0
Administrative	\$4,525	\$4,831	\$5,331	\$2,303	\$2,422
Legal Fees	\$138	\$0	\$0	\$0	\$0
FEES TOTAL	\$1,327,983	\$1,334,381	\$1,770,539	\$27,692	\$32,384
OPERATING EXPENSES TOTAL	\$1,327,983	\$1,334,381	\$1,770,539	\$27,692	\$32,384
EXPENSES TOTAL	\$3,467,050	\$3,529,101	\$3,981,109	\$2,280,133	\$2,702,022
REVENUES LESS EXPENSES	\$926,065	\$1,050,162	\$1,144,544	\$1,374,235	\$1,854,940



Liberty Commons TIF - Debt Service Schedules

City of Liberty, Missouri
Debt Service Schedule
Tax Increment Bonds

Amount Issued: \$31,065,000

Date Issued: September 9, 2015

Purpose: Liberty Commons Project - Series 2015A

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

City of Liberty, Missouri
Debt Service Schedule
Tax Increment Bonds

Amount Issued: \$9,095,000

Date Issued: September 9, 2015

Purpose: Liberty Commons Project - Series 2015B

Year	Interest Rate	June 1		December 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
						\$ 9,095,000
2015		-	-	-	-	9,095,000
2016		-	592,690.83	-	592,690.83	9,095,000
2017		-	773,075.00	-	773,075.00	9,095,000
2018		-	773,075.00	-	773,075.00	9,095,000
2019		-	773,075.00	-	773,075.00	9,095,000
2020		-	773,075.00	-	773,075.00	9,095,000
2021		-	773,075.00	-	773,075.00	9,095,000
2022		-	773,075.00	-	773,075.00	9,095,000
2023		-	773,075.00	-	773,075.00	9,095,000
2024		-	773,075.00	-	773,075.00	9,095,000
2025		-	773,075.00	-	773,075.00	9,095,000
2026		-	773,075.00	-	773,075.00	9,095,000
2027		-	773,075.00	-	773,075.00	9,095,000
2028		-	773,075.00	-	773,075.00	9,095,000
2029		-	773,075.00	-	773,075.00	9,095,000
2030		-	773,075.00	-	773,075.00	9,095,000
2031		-	773,075.00	-	773,075.00	9,095,000
2032		-	773,075.00	-	773,075.00	9,095,000
2033		-	773,075.00	-	773,075.00	9,095,000
2034		-	773,075.00	-	773,075.00	9,095,000
2035		-	773,075.00	-	773,075.00	9,095,000
2036		-	773,075.00	-	773,075.00	9,095,000
2037		-	773,075.00	-	773,075.00	9,095,000
2038		-	773,075.00	-	773,075.00	9,095,000
2039		-	773,075.00	-	773,075.00	9,095,000
2040		-	773,075.00	-	773,075.00	9,095,000
2041		-	773,075.00	-	773,075.00	9,095,000
2042		-	773,075.00	-	773,075.00	9,095,000
2043		-	773,075.00	-	773,075.00	9,095,000
2044		-	773,075.00	-	773,075.00	9,095,000
2045		-	773,075.00	-	773,075.00	9,095,000
2046	8.500%	9,095,000	773,075.00	-	9,868,075.00	-
TOTALS		\$ 9,095,000	\$ 23,784,940.83	\$ -	\$ 32,879,940.83	



Capital Improvement Program

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

The City's Capital Improvement Policies are as follows:

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

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

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

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

Revenue Sources

1. Sales Taxes

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

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

2. Use Tax

The City of Liberty, Missouri previously adopted and has in force a use tax. The use tax rate for the City is currently 3.375%; is equal to the total local sales tax rate. The use tax applies to and impacts certain purchases from out-of-state vendors. A use tax is the equivalent of a sales tax on purchases made from out-of-state sellers by in-state buyers and on certain taxable business transactions.

3. Grant Funding

4. Bonds

5. Interest Earnings

6. Other Sources

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

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

Capital Five Year Projection

Assumptions for our Five Year Projection include the following:

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

Capital 5 Year Projection Summary

Revenues	2023	2024	2025	2026	2027
Bond Premium	—	—	—	—	—
Bond Proceeds	—	—	—	—	—
Capital Improvement Tax	3,834,270	3,891,784	3,950,161	4,009,413	4,069,554
Clay County Road Fund	238,523	238,523	238,523	238,523	238,523
Development Contributions	—	—	—	—	—
Fire Sales Tax	1,917,140	1,832,307	1,859,792	1,887,689	1,916,004
GEMT	250,000	250,000	250,000	250,000	250,000
Grant	—	—	—	—	—
Interest	13,200	12,500	12,500	12,500	12,500
Liberty Drive Funding	—	—	—	—	—
Miscellaneous Income	325,000	850,000	50,000	50,000	50,000
Park Sales Tax	1,917,140	1,945,897	1,975,086	2,004,712	2,034,783
Road District Capital	384,867	384,867	384,867	384,867	384,867
Sale of Public Property	—	5,000	80,000	—	30,000
Sales Tax Transfer	(781,080)	(786,938)	(798,742)	(810,723)	(822,884)
Sales Taxes	2,875,700	2,918,836	2,962,619	3,007,058	3,052,164
Special Assessments	—	—	—	—	—
Transfers In	623,560	626,500	621,900	627,750	622,260
Transportation Sales Tax	3,834,270	3,891,784	3,950,161	4,009,413	4,069,554
Total Revenues	15,432,590	16,061,060	15,536,866	15,671,202	15,907,325
Expenses	2023	2024	2025	2026	2027
Building Improvements	-	240,000	240,000	250,000	250,000
Building Maintenance	4,000	15,400	5,000	5,000	5,000
Capital Equipment	808,626	338,480	701,730	394,090	476,860
City Landscaping Funds	16,420	16,420	16,420	16,420	16,420
City Transportation Enhancements	360,000	1,850,000	110,000	110,000	110,000
Computer Equipment	6,000	-	-	-	-
Computer Software	15,000	15,000	15,000	-	-
Construction	750,000	450,000	-	-	-
Debt Service					
Debt Service Fees	440	242,684	538,133	538,133	745,151
Bond Principal	2,300,474	2,362,775	2,441,450	2,515,125	2,603,551
Bond Interest	965,409	890,311	808,335	722,433	629,798
Lease Principal	310,000	-	-	-	-
Lease Interest	6,231	-	-	-	-
Equipment	130,000	40,000	52,000	40,000	40,000
Fees	130,840	134,362	137,994	141,738	145,589
Financial Services	80,149	80,149	80,149	80,149	80,149
KCATA Bus Service	-	-	-	-	-
Mowing Contract	5,200	5,200	5,200	5,200	5,200
Other Expenses	75,000	77,250	79,570	81,960	84,420
Salaries and Benefits	599,069	616,993	635,449	654,463	674,036
Special Projects	300,000	300,000	300,000	300,000	300,000
Stormwater Funding	368,000	479,040	490,410	502,120	514,180
Street Maintenance	1,520,000	1,272,100	1,274,260	1,276,490	1,278,780
Street Maintenance Supplies	139,000	143,170	147,460	151,880	156,440
Street Restoration	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Transfers Out	3,216,719	3,180,676	3,171,483	3,180,564	3,315,672
Total Expenses	13,306,577	13,950,010	12,450,042	12,165,765	12,631,246

2023 Capital Budgets

Capital Sales Tax 2019 Actual - 2023 Budget

Capital Sales Tax 2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues					
Taxes					
Sales Taxes					
Capital Improvement	\$2,709,206	\$2,906,511	\$3,621,052	\$3,243,420	\$3,834,270
Sales Tax Transfers	-\$423,698	-\$388,420	-\$349,336	-\$209,330	-\$260,360
SALES TAXES TOTAL	\$2,285,507	\$2,518,090	\$3,271,716	\$3,034,090	\$3,573,910
TAXES TOTAL	\$2,285,507	\$2,518,090	\$3,271,716	\$3,034,090	\$3,573,910
Miscellaneous					
Miscellaneous Revenue	\$1,416	\$5,190	\$4,105,065	\$0	\$0
Contributions	\$0	\$67,250	\$0	\$0	\$0
MISCELLANEOUS TOTAL	\$1,416	\$72,440	\$4,105,065	\$0	\$0
State and Local Grants					
State, Local & Federal Funding	\$163,000	\$105,000	\$358,240	\$357,670	\$384,867
Operating Grants	\$208,797	\$370,917	\$255,935	\$181,404	\$238,523
Capital Grants	\$0	\$0	\$151,825	\$0	\$0
STATE AND LOCAL GRANTS TOTAL	\$371,797	\$475,917	\$766,000	\$539,074	\$623,390
Transfers In					
Transfers In					
General Operating	\$0	\$0	\$140,890	\$0	\$0
TRANSFERS IN TOTAL	\$0	\$0	\$140,890	\$0	\$0
TRANSFERS IN TOTAL	\$0	\$0	\$140,890	\$0	\$0
Interest					
Interest	\$21,949	\$5,877	\$5,338	\$1,220	\$7,500
INTEREST TOTAL	\$21,949	\$5,877	\$5,338	\$1,220	\$7,500
REVENUES TOTAL	\$2,680,668	\$3,072,324	\$8,289,009	\$3,574,384	\$4,204,800
Expenses					
Capital Projects					
Capital Outlays					
Project Contingencies	\$0	\$94,581	\$1,852,264	\$950,000	\$1,200,000
Capital Equipment	\$275,645	\$333,950	\$69,234	\$285,000	\$328,626
STORMWATER-CLAYVIEW/LANCELOT	\$359,661	\$288,901	\$511,494	\$0	\$0
Construction Contracts	\$137,291	\$148,568	\$71,546	\$304,010	\$338,000
Building Improvements	\$0	\$27,192	\$0	\$0	\$0
Computer Software	\$0	\$0	\$0	\$0	\$15,000
CAPITAL OUTLAYS TOTAL	\$772,597	\$893,191	\$2,504,538	\$1,539,010	\$1,881,626
CAPITAL PROJECTS TOTAL	\$772,597	\$893,191	\$2,504,538	\$1,539,010	\$1,881,626
Debt Service					
Debt Service Principal	\$509,872	\$564,755	\$4,576,586	\$606,807	\$357,466
Debt Service Interest	\$184,552	\$169,108	\$195,091	\$127,016	\$104,300
Debt Service Other Costs Fees	\$376	\$265	\$48,565	\$121	\$440
DEBT SERVICE TOTAL	\$694,800	\$734,128	\$4,820,242	\$733,944	\$462,206
Operating Expenses					
Maintenance	\$917,077	\$542,375	\$229,100	\$247,700	\$248,000
Fees	\$10,410	\$7,451	\$12,858	\$23,020	\$15,000
Non Capital Equipment	\$2,107	\$0	\$0	\$32,500	\$15,000
Insurance	\$3,869	\$6,758	\$4,185	\$7,562	\$1,440
OPERATING EXPENSES TOTAL	\$933,463	\$556,584	\$246,144	\$310,782	\$279,440
Transfers					
Interfund Transfers					
Misc	\$253,010	\$303,010	\$303,010	\$303,010	\$303,010
INTERFUND TRANSFERS TOTAL	\$253,010	\$303,010	\$303,010	\$303,010	\$303,010
TRANSFERS TOTAL	\$253,010	\$303,010	\$303,010	\$303,010	\$303,010

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Compensation					
Personnel Salaries					
Regular	\$53,543	\$59,308	\$62,777	\$64,358	\$51,584
Health Savings - (HSA)	\$893	\$648	\$662	\$576	\$1,920
PERSONNEL SALARIES TOTAL	\$54,435	\$59,956	\$63,439	\$64,934	\$53,504
Personnel Costs					
Health Insurance	\$14,877	\$16,773	\$17,376	\$18,466	\$19,392
Retirement - Lagers	\$5,408	\$6,229	\$6,745	\$7,078	\$8,079
Social Security	\$3,700	\$4,060	\$4,347	\$4,967	\$4,093
Dental Insurance	\$493	\$497	\$499	\$524	\$363
Workers Compensation	\$258	\$316	\$324	\$281	\$306
Vision Insurance-Vsp	\$165	\$164	\$163	\$171	\$121
Disability Insurance	\$39	\$39	\$41	\$43	\$30
Life Insurance	\$14	\$14	\$17	\$20	\$23
PERSONNEL COSTS TOTAL	\$24,955	\$28,092	\$29,513	\$31,550	\$32,407
COMPENSATION TOTAL	\$79,390	\$88,048	\$92,951	\$96,484	\$85,911
EXPENSES TOTAL	\$2,733,260	\$2,574,961	\$7,966,885	\$2,983,230	\$3,012,193
REVENUES LESS EXPENSES	-\$52,591	\$497,363	\$322,124	\$591,154	\$1,192,607

Transportation Sales Tax 2019 Actual - 2023 Budget

Transportation Sales Tax 2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues					
Taxes					
Sales Taxes					
Transportation Sales Tax	\$2,709,206	\$2,906,490	\$3,621,030	\$3,243,420	\$3,834,270
Sales Tax Transfers	-\$429,873	-\$394,418	-\$355,334	-\$209,330	-\$260,360
SALES TAXES TOTAL	\$2,279,333	\$2,512,073	\$3,265,697	\$3,034,090	\$3,573,910
TAXES TOTAL	\$2,279,333	\$2,512,073	\$3,265,697	\$3,034,090	\$3,573,910
Miscellaneous					
Miscellaneous Revenue	\$19	\$0	\$3,078,335	\$275,000	\$275,000
MISCELLANEOUS TOTAL	\$19	\$0	\$3,078,335	\$275,000	\$275,000
Interest					
Interest	\$15,627	\$6,806	\$6,286	\$1,620	\$2,000
INTEREST TOTAL	\$15,627	\$6,806	\$6,286	\$1,620	\$2,000
REVENUES TOTAL	\$2,294,979	\$2,518,878	\$6,350,317	\$3,310,710	\$3,850,910
Expenses					
Operating Expenses					
Maintenance	\$444,061	\$21,564	\$882,443	\$1,794,420	\$1,531,620
Maintenance Programs	\$0	\$0	\$0	\$250,000	\$300,000
Other Expenses	\$513,588	\$0	\$0	\$0	\$0
Fees	\$85,275	\$49,297	\$126,727	\$98,000	\$98,000
Insurance	\$0	\$0	\$1,594	\$2,000	\$3,600
OPERATING EXPENSES TOTAL	\$1,042,924	\$70,861	\$1,010,764	\$2,144,420	\$1,933,220
Debt Service					
Debt Service Principal	\$205,000	\$275,000	\$3,245,000	\$290,000	\$273,470
Debt Service Interest	\$114,885	\$107,685	\$133,458	\$90,810	\$80,440
Debt Service Other Costs Fees	\$213	\$0	\$35,966	\$220	\$0
DEBT SERVICE TOTAL	\$320,098	\$382,685	\$3,414,423	\$381,030	\$353,910
Transfers					
Interfund Transfers					
Misc Transfers	\$621,550	\$629,820	\$629,820	\$623,560	\$623,560
Misc	\$253,010	\$303,010	\$303,010	\$303,010	\$303,010
Parks & Rec Fund	\$11,150	\$11,490	\$11,490	\$11,840	\$11,840
INTERFUND TRANSFERS TOTAL	\$885,710	\$944,320	\$944,320	\$938,410	\$938,410
TRANSFERS TOTAL	\$885,710	\$944,320	\$944,320	\$938,410	\$938,410
Compensation					

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Personnel Salaries					
Regular	\$34,928	\$59,570	\$59,134	\$72,311	\$99,661
Health Savings - (HSA)	\$1,663	\$1,995	\$2,148	\$2,160	\$3,600
Overtime	\$1,651	\$2,138	\$2,650	\$0	\$0
Opt Out (Health Insurance)	\$583	\$0	\$0	\$0	\$0
PERSONNEL SALARIES TOTAL	\$38,824	\$63,704	\$63,932	\$74,471	\$103,261
Personnel Costs					
Health Insurance	\$6,036	\$13,217	\$13,265	\$15,828	\$29,358
Retirement - Laggers	\$562	\$4,964	\$6,625	\$8,117	\$15,592
Workers Compensation	\$0	\$2,894	\$7,295	\$6,896	\$11,498
Social Security	\$2,818	\$4,691	\$4,715	\$5,697	\$7,899
Dental Insurance	\$401	\$793	\$755	\$908	\$908
Vision Insurance-Vsp	\$55	\$152	\$147	\$176	\$176
Life Insurance	\$20	\$33	\$37	\$50	\$58
Disability Insurance	\$20	\$41	\$38	\$54	\$38
PERSONNEL COSTS TOTAL	\$9,911	\$26,785	\$32,876	\$37,726	\$65,527
COMPENSATION TOTAL	\$48,736	\$90,488	\$96,808	\$112,197	\$168,788
Capital Projects					
Capital Outlays					
Capital Equipment	\$22,177	\$0	\$0	\$0	\$0
CAPITAL OUTLAYS TOTAL	\$22,177	\$0	\$0	\$0	\$0
CAPITAL PROJECTS TOTAL	\$22,177	\$0	\$0	\$0	\$0
EXPENSES TOTAL	\$2,319,645	\$1,488,355	\$5,466,316	\$3,576,057	\$3,394,328
REVENUES LESS EXPENSES	-\$24,666	\$1,030,524	\$884,001	-\$265,347	\$456,582

Park Sales Tax 2019 Actual - 2023 Budget

Park Sales Tax 2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues					
Taxes					
Sales Taxes					
Parks Sales Tax	\$1,354,603	\$1,453,254	\$1,810,525	\$1,621,710	\$1,917,140
Sales Tax Transfers	-\$211,849	-\$194,210	-\$174,668	-\$104,660	-\$130,180
SALES TAXES TOTAL	\$1,142,753	\$1,259,044	\$1,635,857	\$1,517,050	\$1,786,960
TAXES TOTAL	\$1,142,753	\$1,259,044	\$1,635,857	\$1,517,050	\$1,786,960
Transfers In	\$0	\$0	\$71,000	\$0	\$0
Miscellaneous					
Miscellaneous Revenue	\$13	\$141,563	-\$72,204	\$0	\$0
MISCELLANEOUS TOTAL	\$13	\$141,563	-\$72,204	\$0	\$0
Interest					
Interest	\$20,187	\$5,801	\$6,076	\$630	\$800
INTEREST TOTAL	\$20,187	\$5,801	\$6,076	\$630	\$800
State and Local Grants	\$3,383	\$0	\$0	\$0	\$0
REVENUES TOTAL	\$1,166,337	\$1,406,409	\$1,640,729	\$1,517,680	\$1,787,760
Expenses					
Transfers					
Interfund Transfers					
Community Center Fund	\$248,709	\$511,185	\$436,359	\$293,396	\$473,233
Misc Funds	\$165,697	\$484,842	\$437,990	\$404,659	\$452,201
Parks & Rec Fund	\$210,857	\$0	\$34,418	\$329,819	\$489,370
INTERFUND TRANSFERS TOTAL	\$625,263	\$996,027	\$908,767	\$1,027,874	\$1,414,804
TRANSFERS TOTAL	\$625,263	\$996,027	\$908,767	\$1,027,874	\$1,414,804
Capital Projects					
Capital Outlays					
City Park Improvements	\$192,619	\$56,950	\$0	\$0	\$0
Vehicles	\$84,547	\$63,474	\$0	\$0	\$76,274
Trail Design And Costing	\$0	\$0	\$0	\$0	\$200,000

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Lease-Parking Lot Nazarene	\$0	\$131,056	\$0	\$0	\$0
Capital Equipment	\$14,355	\$7,383	\$0	\$0	\$30,000
Miscellaneous	\$0	\$0	\$0	\$14,580	\$0
Natorium Air Quality	\$0	\$11,432	\$0	\$0	\$0
General Park Improvements	\$6,750	\$0	\$0	\$0	\$0
Land Acquisition	\$0	\$10	\$0	\$0	\$0
CAPITAL OUTLAYS TOTAL	\$298,271	\$270,305	\$0	\$14,580	\$306,274
CAPITAL PROJECTS TOTAL	\$298,271	\$270,305	\$0	\$14,580	\$306,274
Debt Service					
Debt Service Principal	\$95,000	\$105,000	\$105,000	\$105,000	\$104,615
Debt Service Interest	\$43,465	\$42,313	\$39,762	\$37,213	\$36,670
Debt Service Other Costs Fees	\$106	\$1,218	\$8	\$0	\$0
DEBT SERVICE TOTAL	\$138,571	\$148,530	\$144,770	\$142,213	\$141,285
Operating Expenses					
Maintenance	\$118,514	\$126,448	\$12,545	\$350,000	\$70,000
OPERATING EXPENSES TOTAL	\$118,514	\$126,448	\$12,545	\$350,000	\$70,000
EXPENSES TOTAL	\$1,180,619	\$1,541,310	\$1,066,083	\$1,534,667	\$1,932,363
REVENUES LESS EXPENSES	-\$14,282	-\$134,902	\$574,646	-\$16,987	-\$144,603

Economic Development Sales Tax 2019 Actual - 2023 Budget

Economic Development Sales Tax 2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues					
Taxes					
Sales Taxes					
Use Tax	\$2,053,450	\$2,156,630	\$2,575,698	\$2,432,560	\$2,875,700
SALES TAXES TOTAL	\$2,053,450	\$2,156,630	\$2,575,698	\$2,432,560	\$2,875,700
TAXES TOTAL	\$2,053,450	\$2,156,630	\$2,575,698	\$2,432,560	\$2,875,700
Transfers In	\$1,037,709	\$629,820	\$629,820	\$430,000	\$623,560
Miscellaneous					
Miscellaneous Revenue	\$1,500,015	\$1,200,602	\$0	\$193,560	\$0
Contributions	\$23,888	\$0	\$0	\$0	\$0
MISCELLANEOUS TOTAL	\$1,523,903	\$1,200,602	\$0	\$193,560	\$0
Interest					
Interest	\$15,198	\$11,126	\$19,613	\$1,700	\$1,700
INTEREST TOTAL	\$15,198	\$11,126	\$19,613	\$1,700	\$1,700
REVENUES TOTAL	\$4,630,260	\$3,998,178	\$3,225,131	\$3,057,820	\$3,500,960
Expenses					
Debt Service					
Debt Service Principal	\$1,265,322	\$1,427,709	\$1,469,773	\$1,504,773	\$1,564,923
Debt Service Interest	\$894,383	\$866,681	\$825,294	\$781,217	\$744,000
Debt Service Other Costs Fees	\$708	\$7,743	\$708	\$0	\$0
DEBT SERVICE TOTAL	\$2,160,413	\$2,302,132	\$2,295,775	\$2,285,990	\$2,308,923
Capital Projects					
Capital Outlays					
KANSAS STREET/M-291 PROJECT	\$1,340,965	\$0	\$250	\$0	\$0
Construction Contracts	\$132,112	\$119,384	\$0	\$0	\$0
Project Contingencies	\$0	\$80,000	\$0	\$0	\$0
CAPITAL OUTLAYS TOTAL	\$1,473,077	\$199,384	\$250	\$0	\$0
CAPITAL PROJECTS TOTAL	\$1,473,077	\$199,384	\$250	\$0	\$0
Operating Expenses					
Fees	\$147,417	\$123,781	\$101,820	\$210,000	\$100,000
Other Expenses	\$6,990	\$35,284	\$142	\$0	\$75,000
Insurance	\$1,806	\$2,414	\$2,064	\$2,064	\$1,800
OPERATING EXPENSES TOTAL	\$156,212	\$161,479	\$104,026	\$212,064	\$176,800
Compensation	\$114,807	\$136,841	\$128,079	\$154,311	\$179,652
Transfers					

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Interfund Transfers					
General Fund	\$0	\$23,400	\$2,500	\$100,000	\$0
INTERFUND TRANSFERS TOTAL	\$0	\$23,400	\$2,500	\$100,000	\$0
TRANSFERS TOTAL	\$0	\$23,400	\$2,500	\$100,000	\$0
EXPENSES TOTAL	\$3,904,509	\$2,823,238	\$2,530,630	\$2,752,365	\$2,665,375
REVENUES LESS EXPENSES	\$725,751	\$1,174,940	\$694,501	\$305,455	\$835,585

Fire Sales Tax 2019 Actual - 2023 Budget

Fire Sales Tax 2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues					
Taxes					
Sales Taxes					
Fire Sales Tax	\$1,354,603	\$1,453,254	\$1,810,525	\$1,621,710	\$1,917,140
Sales Tax Transfers	-\$211,849	-\$194,210	-\$174,668	-\$104,660	-\$130,180
SALES TAXES TOTAL	\$1,142,754	\$1,259,044	\$1,635,857	\$1,517,050	\$1,786,960
TAXES TOTAL	\$1,142,754	\$1,259,044	\$1,635,857	\$1,517,050	\$1,786,960
Miscellaneous					
Miscellaneous Revenue	\$301,155	\$269,962	\$432,903	\$299,817	\$299,817
MISCELLANEOUS TOTAL	\$301,155	\$269,962	\$432,903	\$299,817	\$299,817
Interest					
Interest	\$36,477	\$9,571	\$4,370	\$1,241	\$1,200
INTEREST TOTAL	\$36,477	\$9,571	\$4,370	\$1,241	\$1,200
REVENUES TOTAL	\$1,480,386	\$1,538,578	\$2,073,130	\$1,818,108	\$2,087,977
Expenses					
Debt Service					
Debt Service Principal	\$810,308	\$829,310	\$853,162	\$872,090	\$525,000
Debt Service Interest	\$117,392	\$98,158	\$78,108	\$54,387	\$36,726
Debt Service Other Costs Fees	\$172	\$172	\$0	\$0	\$0
DEBT SERVICE TOTAL	\$927,872	\$927,639	\$931,270	\$926,477	\$561,726
Capital Projects					
Capital Outlays					
Construction Contracts	\$237,095	\$105,300	\$0	\$650,000	\$750,000
Capital Equipment	\$0	\$0	\$34,824	\$120,000	\$450,000
Vehicles	\$4,983	\$24,149	\$30,209	\$0	\$85,000
Computer Equipment	\$0	\$0	\$24,523	\$7,500	\$6,000
CAPITAL OUTLAYS TOTAL	\$242,078	\$129,449	\$89,556	\$777,500	\$1,291,000
CAPITAL PROJECTS TOTAL	\$242,078	\$129,449	\$89,556	\$777,500	\$1,291,000
Transfers					
Interfund Transfers					
General Fund	\$315,000	\$315,000	\$315,000	\$315,000	\$315,000
INTERFUND TRANSFERS TOTAL	\$315,000	\$315,000	\$315,000	\$315,000	\$315,000
TRANSFERS TOTAL	\$315,000	\$315,000	\$315,000	\$315,000	\$315,000
Operating Expenses					
Fees	\$0	\$46,619	\$57,463	\$80,149	\$80,149
Non Capital Equipment	\$34,111	\$0	\$16,930	\$45,000	\$115,000
Maintenance	\$0	\$0	\$0	\$6,000	\$6,000
Insurance	\$0	\$0	\$0	\$0	\$1,800
OPERATING EXPENSES TOTAL	\$34,111	\$46,619	\$74,393	\$131,149	\$202,949
Compensation					
Personnel Salaries					
Regular	\$0	\$0	\$20,074	\$86,423	\$101,970
Health Savings - (HSA)	\$0	\$0	\$0	\$3,036	\$2,400
PERSONNEL SALARIES TOTAL	\$0	\$0	\$20,074	\$89,459	\$104,370
Personnel Costs					
Retirement - Lagers	\$0	\$0	\$4,749	\$21,560	\$30,372
Health Insurance	\$0	\$0	\$3,100	\$20,766	\$20,514

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Social Security	\$0	\$0	\$1,512	\$6,845	\$7,984
Workers Compensation	\$0	\$202	\$434	\$377	\$605
Dental Insurance	\$0	\$0	\$104	\$655	\$655
Vision Insurance-Vsp	\$0	\$0	\$24	\$214	\$151
Disability Insurance	\$0	\$0	\$9	\$54	\$38
Life Insurance	\$0	\$0	\$4	\$25	\$29
PERSONNEL COSTS TOTAL	\$0	\$202	\$9,937	\$50,496	\$60,348
COMPENSATION TOTAL	\$0	\$202	\$30,011	\$139,955	\$164,718
EXPENSES TOTAL	\$1,519,060	\$1,418,909	\$1,440,230	\$2,290,081	\$2,535,393
REVENUES LESS EXPENSES	-\$38,675	\$119,668	\$632,900	-\$471,973	-\$447,416

Cable System Fund 2019 Actual - 2023 Budget

Cable System Fund 2023 Budget

	2019 Actual	2020 Actual	2021 Actual	2022 Forecast	2023 Budget
Revenues					
Interest					
Interest	\$404	\$31	\$33	\$0	\$20
INTEREST TOTAL	\$404	\$31	\$33	\$0	\$20
REVENUES TOTAL	\$404	\$31	\$33	\$0	\$20
Expenses					
Capital Projects					
Capital Outlays					
Computer Equipment	\$20,496	\$0	\$0	\$0	\$0
CAPITAL OUTLAYS TOTAL	\$20,496	\$0	\$0	\$0	\$0
CAPITAL PROJECTS TOTAL	\$20,496	\$0	\$0	\$0	\$0
Operating Expenses					
Non Capital Equipment	\$7,869	\$0	\$0	\$0	\$5,164
OPERATING EXPENSES TOTAL	\$7,869	\$0	\$0	\$0	\$5,164
EXPENSES TOTAL	\$28,365	\$0	\$0	\$0	\$5,164
REVENUES LESS EXPENSES	-\$27,961	\$31	\$33	\$0	-\$5,144

City of



Bond Debt Schedules

General Fund - 2023 Budget

Series 2013 - Public Safety Radio System - Debt Service Schedule

Date	Police - General Fund				Annual Net D/S
	Principal	Interest	Debt Service	Net Debt Service	
6/1/2014	-	18,173	18,173	18,173	
12/1/2014	72,761	20,191	92,952	92,952	
12/31/2014	-	-	-	-	111,125
6/1/2015	-	19,100	19,100	19,100	
12/1/2015	127,331	19,100	146,431	146,431	
12/31/2015	-	-	-	-	165,531
6/1/2016	-	17,191	17,191	17,191	
12/1/2016	127,331	17,191	144,522	144,522	
12/31/2016	-	-	-	-	161,713
6/1/2017	-	15,279	15,279	15,279	
12/1/2017	131,879	15,279	147,158	147,158	
12/31/2017	-	-	-	-	162,437
6/1/2018	-	13,302	13,302	13,302	
12/1/2018	136,427	13,302	149,729	149,729	
12/31/2018	-	-	-	-	163,031
6/1/2019	-	11,255	11,255	11,255	
12/1/2019	140,975	11,255	152,230	152,230	
12/31/2019	-	-	-	-	163,485
6/1/2020	-	9,140	9,140	9,140	
12/1/2020	145,523	9,140	154,663	154,663	
12/31/2020	-	-	-	-	163,803
6/1/2021	-	6,957	6,957	6,957	
12/1/2021	150,069	6,957	157,026	157,026	
12/31/2021	-	-	-	-	163,983
6/1/2022	-	4,707	4,707	4,707	
12/1/2022	154,617	4,707	159,324	159,324	
12/31/2022	-	-	-	-	164,031
6/1/2023	-	2,388	2,388	2,388	
12/1/2023	159,165	2,388	161,553	161,553	
12/31/2023	-	-	-	-	163,941
	1,346,078	237,002	1,583,080	1,583,080	1,583,080

- Amount Issued: \$1,346,078
- Interest Rate: 3%
- Date Issued: December 19, 2013
- Purpose: Public Safety Radio System - Police General Fund
- S&P Bond Rating: AA-/Stable

Series 2018 - Animal Shelter - Debt Service Schedule

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

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

Series 2018 - Parks Projects - Debt Service Schedule

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

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

Series 2018 - Police Vehicles - Debt Service Schedule

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
5/1/2019	25,000		5.00%	5,454.17	30,454.17
11/1/2019				5,750.00	5,750.00
5/1/2020	55,000		5.00%	5,750.00	60,750.00
11/1/2020				4,375.00	4,375.00
5/1/2021	55,000		5.00%	4,375.00	59,375.00
11/1/2021				3,000.00	3,000.00
5/1/2022	60,000		5.00%	3,000.00	63,000.00
11/1/2022				1,500.00	1,500.00
5/1/2023	60,000		5.00%	1,500.00	61,500.00
	<u>255,000</u>			<u>34,704</u>	<u>289,704</u>

- **Amount Issued:** \$255,000
- **Interest Rate:** 5%
- **Date Issued:** November 27, 2018
- **Purpose:** Police Vehicles - General Fund
- **S&P Bond Rating:** A+/Stable

Series 2018 - IT Equipment - Debt Service Schedule

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
5/1/2019	35,000	5.00%	8,556	43,556	
11/1/2019			9,125	9,125	52,681
5/1/2020	85,000	5.00%	9,125	94,125	
11/1/2020			7,000	7,000	101,125
5/1/2021	90,000	5.00%	7,000	97,000	
11/1/2021			4,750	4,750	101,750
5/1/2022	95,000	5.00%	4,750	99,750	
11/1/2022			2,375	2,375	102,125
5/1/2023	95,000	5.00%	2,375	97,375	97,375
	<u>400,000</u>		<u>55,056</u>	<u>455,056</u>	<u>455,056</u>

- **Amount Issued:** \$400,000
- **Interest Rate:** 5%
- **Date Issued:** November 27, 2018
- **Purpose:** IT Equipment - General Fund
- **S&P Bond Rating:** A+/Stable

Series 2019 - Police Vehicles - Debt Service Schedule

City of Liberty, Missouri
 Special Obligation Bonds, Series 2019B
 FINAL
 Police Department

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

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

Series 2019 - IT Equipment - Debt Service Schedule

City of Liberty, Missouri
Special Obligation Bonds, Series 2019B

FINAL
Information Services

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

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

Series 2020- Police Vehicles - Debt Service Schedule

City of Liberty, Missouri
Debt Service Schedule
Special Obligation Bonds, Series 2020

Amount Issued: \$145,000

Date Issued: Dec 18, 2020

Purpose: Police Department, Police Cars

Year	Interest Rate	May 1		Nov 1		Total Payment	Bond Balance
		Principal	Interest	Principal	Interest		
2021	1.525%	25,000	816.93	-	915.00	26,731.93	145,000
2022	1.525%	60,000	915.00	-	457.50	61,372.50	120,000
2023	1.525%	60,000	457.50	-	-	60,457.50	60,000
TOTALS		\$ 145,000	\$ 2,189.43	\$ -	\$ 1,372.50	\$ 148,561.93	-

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

Series 2020- Police CAD System- Debt Service Schedule

City of Liberty, Missouri
Debt Service Schedule
Special Obligation Bonds, Series 2020

Amount Issued: \$135,000

Date Issued: December 18, 2020

Purpose: Police Department - CAD System

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

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

Series 2020- IT Equipment - Debt Service Schedule

City of Liberty, Missouri
Debt Service Schedule
Special Obligation Bonds, Series 2020

Amount Issued: \$530,000

Date Issued: December 18, 2020

Purpose: IT Department

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

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

Series 2020- IT CAD System - Debt Service Schedule

City of Liberty, Missouri
Debt Service Schedule
Special Obligation Bonds, Series 2020

Amount Issued: \$145,000

Date Issued: Dec 18, 2020

Purpose: IT Department - CAD System

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

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

Series 2021 - Police Vehicles - Debt Service Schedule

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

Amount Issued: \$153,000

Date Issued: Dec, 2021

Purpose: Police Vehicles

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

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

Series 2021 - IT Equipment - Debt Service Schedule

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

Amount Issued: \$525,000

Date Issued: Dec, 2021

Purpose: IT Equipment

Year	Interest Rate	Sept 1		Total Payments	Bond Balance
		May 1 Interest	Principal		
2022		2,385.69	90,000.00	95,876.94	\$ 525,000
2023		2,892.75	105,000.00	110,785.50	435,000
2024		2,194.50	110,000.00	114,389.00	330,000
2025		1,463.00	110,000.00	112,926.00	220,000
2026		731.50	110,000.00	111,463.00	110,000
TOTALS		\$ 9,667.44	\$ 525,000.00	\$ 10,773.00	\$ 545,440.44

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

City of



Bond Debt Schedules

Parks Funds- 2023 Budget

Series 2019A Taxable Bonds - Debt Service Schedule

City of Liberty, Missouri
 Taxable Special Obligation Bonds, Series 2019A
 FINAL
 Fountain Bluff Sports Complex Maintenance Below Ground

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

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

Series 2019A Taxable Bonds - Debt Service Schedule

City of Liberty, Missouri
 Taxable Special Obligation Bonds, Series 2019A
 FINAL
 Fountain Bluff Sports Complex Turf

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

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

Series 2019B Bonds - Debt Service Schedule

City of Liberty, Missouri
Special Obligation Bonds, Series 2019B
FINAL
Fountain Bluff Sports Complex Maintenance Below Ground

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

- Amount Issued: \$1,480,000
- Interest Rate: 4% (2023)
- Date Issued: December 4, 2019
- Purpose: Sports Complex Maintenance Below Ground
- S&P Bond Rating: A+/Stable



Bond Debt Schedules

Enterprise Funds- 2023 Budget

State Revolving Fund 2005 - Debt Service Schedule

Amount Issued: \$6,180,000

Date Issued: November 30, 2005

Purpose: State Revolving Fund Program

Date	Principal	Rate	Interest	Debt Earnings	Estimated Net	DNR Fee	Trustee Fee	Total Payment	Debt Balance
7/1/06	\$ -		\$ 161,184.95	\$ 112,879.92	\$ 48,305.03	\$ -	\$ 928.93	\$ 49,233.96	\$ 6,180,000
1/1/07	-		137,503.75	96,295.67	41,208.08	-	928.93	42,137.01	6,180,000
7/1/07	205,000	3.25%	137,503.75	96,295.67	246,208.08	30,900	928.93	278,037.01	5,975,000
1/1/08	-		134,172.50	93,173.13	40,999.37	-	898.12	41,897.49	5,975,000
7/1/08	210,000	3.25%	134,172.50	93,173.13	250,999.37	29,875	898.12	281,772.49	5,765,000
1/1/09	-		130,760.00	89,980.14	40,779.86	-	866.55	41,646.41	5,765,000
7/1/09	220,000	3.30%	130,760.00	89,980.14	260,779.86	28,825	866.55	290,471.41	5,545,000
1/1/10	-		127,130.00	86,635.11	40,494.89	-	833.48	41,328.37	5,545,000
7/1/10	225,000	3.50%	127,130.00	86,635.11	265,494.89	27,725	833.48	294,053.37	5,320,000
1/1/11	-		123,192.50	83,214.05	39,978.45	-	799.66	40,778.11	5,320,000
7/1/11	235,000	4.25%	123,192.50	83,214.05	274,978.45	26,600	799.66	302,378.11	5,085,000
1/1/12	-		118,198.75	79,540.25	38,658.50	-	764.34	39,422.84	5,085,000
7/1/12	245,000	5.00%	118,198.75	79,540.25	283,658.50	25,425	764.34	309,847.84	4,840,000
1/1/13	-		112,073.75	75,570.68	36,503.07	-	727.51	37,230.58	4,840,000
7/1/13	255,000	4.00%	112,073.75	75,570.68	291,503.07	24,200	727.51	316,430.58	4,585,000
1/1/14	-		106,973.75	71,661.46	35,312.29	-	689.18	36,001.47	4,585,000
7/1/14	265,000	4.00%	106,973.75	71,661.46	300,312.29	22,925	689.18	323,926.47	4,320,000
1/1/15	-		101,673.75	67,632.22	34,041.53	-	649.35	34,690.88	4,320,000
7/1/15	275,000	4.00%	101,673.75	67,632.22	309,041.53	21,600	649.35	331,290.88	4,045,000
1/1/16	-		96,173.75	63,450.93	32,722.82	-	608.01	33,330.83	4,045,000
7/1/16	290,000	4.00%	96,173.75	63,450.93	322,722.82	20,225	608.01	343,555.83	3,755,000
1/1/17	-		90,373.75	59,041.56	31,332.19	-	564.42	31,896.61	3,755,000
7/1/17	300,000	4.13%	90,373.75	59,041.56	331,332.19	18,775	564.42	350,671.61	3,455,000
1/1/18	-		84,186.25	54,480.15	29,706.10	-	519.33	30,225.43	3,455,000
7/1/18	315,000	5.25%	84,186.25	54,480.15	344,706.10	17,275	519.33	362,500.43	3,140,000
1/1/19	-		75,917.50	49,234.83	26,682.67	-	471.98	27,154.65	3,140,000
7/1/19	330,000	5.25%	75,917.50	49,234.83	356,682.67	15,700	471.98	372,854.65	2,810,000
1/1/20	-		67,255.00	43,731.36	23,523.84	-	422.38	23,946.02	2,810,000
7/1/20	345,000	5.25%	67,255.00	43,731.36	368,523.84	14,050	422.38	382,996.02	2,465,000
1/1/21	-		58,198.75	37,966.97	20,231.78	-	370.52	20,602.30	2,465,000
7/1/21	365,000	4.75%	58,198.75	37,966.97	385,231.78	12,325	370.52	397,927.30	2,100,000
1/1/22	-		49,530.00	32,291.67	17,238.33	-	315.66	17,553.99	2,100,000
7/1/22	380,000	4.75%	49,530.00	32,291.67	397,238.33	10,500	315.66	408,053.99	1,720,000
1/1/23	-		40,505.00	26,400.22	14,104.78	-	258.54	14,363.32	1,720,000
7/1/23	400,000	4.75%	40,505.00	26,400.22	414,104.78	8,600	258.54	422,963.32	1,320,000
1/1/24	-		31,005.00	20,221.16	10,783.84	-	198.41	10,982.25	1,320,000
7/1/24	420,000	4.75%	31,005.00	20,221.16	430,783.84	6,600	198.41	437,582.25	900,000
1/1/25	-		21,030.00	13,751.92	7,278.08	-	135.28	7,413.36	900,000
7/1/25	440,000	4.75%	21,030.00	13,751.92	447,278.08	4,500	135.28	451,913.36	460,000
1/1/26	-		10,580.00	6,994.16	3,585.84	-	69.14	3,654.98	460,000
7/1/26	460,000	4.60%	10,580.00	6,994.16	463,585.84	2,300	69.14	465,954.98	-
	\$ 6,180,000		\$ 3,694,052.45	\$ 2,415,415.20	\$ 7,358,637.25	\$ 368,925	\$ 23,110.51	\$ 7,760,672.76	

- Amount Issued: \$6,180,000
- Interest Rate: 4.75% (2023)
- Date Issued: November 30, 2005
- Purpose: State Revolving Fund Program

Series 2013 - Radio System - Water Fund - Debt Service Schedule

City of Liberty, Missouri Special Obligation Bonds
Series 2013 (Public Safety Radio System) FINAL

Water -- Interest - Water Operating Fund / Princial - Water Capital Fund					
Date	Principal	Interest	Debt Service	Net Debt Service	Annual Net D/S
6/1/2014	-	464	464	464	
12/1/2014	1,860	516	2,376	2,376	
12/31/2014	-	-	-	-	2,840
6/1/2015	-	488	488	488	
12/1/2015	3,255	488	3,743	3,743	
12/31/2015	-	-	-	-	4,231
6/1/2016	-	439	439	439	
12/1/2016	3,255	439	3,694	3,694	
12/31/2016	-	-	-	-	4,133
6/1/2017	-	391	391	391	
12/1/2017	3,371	391	3,762	3,762	
12/31/2017	-	-	-	-	4,153
6/1/2018	-	340	340	340	
12/1/2018	3,487	340	3,827	3,827	
12/31/2018	-	-	-	-	4,167
6/1/2019	-	288	288	288	
12/1/2019	3,603	288	3,891	3,891	
12/31/2019	-	-	-	-	4,179
6/1/2020	-	234	234	234	
12/1/2020	3,719	234	3,953	3,953	
12/31/2020	-	-	-	-	4,187
6/1/2021	-	178	178	178	
12/1/2021	3,836	178	4,014	4,014	
12/31/2021	-	-	-	-	4,192
6/1/2022	-	120	120	120	
12/1/2022	3,952	120	4,072	4,072	
12/31/2022	-	-	-	-	4,192
6/1/2023	-	61	61	61	
12/1/2023	4,068	61	4,129	4,129	
12/31/2023	-	-	-	-	4,190
	34,406	6,058	40,464	40,464	40,464

- **Amount Issued:** \$34,406
- **Interest Rate:** 3%
- **Date Issued:** December 19, 2013
- **Purpose:** Pubic Safety Radio System - Water Fund
- **S&P Bond Rating:** AA-/Stable

Series 2013 - Radio System - Waste Water Fund - Debt Service Schedule

City of Liberty, Missouri Special Obligation Bonds
Series 2013 (Public Safety Radio System) FINAL

Wastewater -- Interest - WW Operating Fund / Princial - WW Capital Fund					
Date	Principal	Interest	Debt Service	Net Debt Service	Annual Net D/S
6/1/2014	-	464	464	464	
12/1/2014	1,860	516	2,376	2,376	
12/31/2014	-	-	-	-	2,840
6/1/2015	-	488	488	488	
12/1/2015	3,255	488	3,743	3,743	
12/31/2015	-	-	-	-	4,231
6/1/2016	-	439	439	439	
12/1/2016	3,255	439	3,694	3,694	
12/31/2016	-	-	-	-	4,133
6/1/2017	-	391	391	391	
12/1/2017	3,371	391	3,762	3,762	
12/31/2017	-	-	-	-	4,153
6/1/2018	-	340	340	340	
12/1/2018	3,487	340	3,827	3,827	
12/31/2018	-	-	-	-	4,167
6/1/2019	-	288	288	288	
12/1/2019	3,603	288	3,891	3,891	
12/31/2019	-	-	-	-	4,179
6/1/2020	-	234	234	234	
12/1/2020	3,719	234	3,953	3,953	
12/31/2020	-	-	-	-	4,187
6/1/2021	-	178	178	178	
12/1/2021	3,836	178	4,014	4,014	
12/31/2021	-	-	-	-	4,192
6/1/2022	-	120	120	120	
12/1/2022	3,952	120	4,072	4,072	
12/31/2022	-	-	-	-	4,192
6/1/2023	-	61	61	61	
12/1/2023	4,068	61	4,129	4,129	
12/31/2023	-	-	-	-	4,190
	34,406	6,058	40,464	40,464	40,464

- **Amount Issued:** \$34,406
- **Interest Rate:** 3%
- **Date Issued:** December 19, 2013
- **Purpose:** Pubic Safety Radio System - Wastewater Fund
- **S&P Bond Rating:** AA-/Stable

Revenue Bonds 2015 - Wastewater Revenue Refunding Bonds - Debt Service Schedule

City of Liberty, Missouri
Debt Service Schedule
Revenue Bonds

Amount Issued: \$2,765,000

Date Issued: October 28, 2015

Purpose: Wastewater Revenue Refunding Bonds

Year	Interest Rate	February 1		August 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2015						\$ 2,765,000
2016	2.50%	260,000	18,433.33	31,660.42	310,093.75	2,505,000
2017	2.50%	255,000	32,008.33	28,281.25	315,289.58	2,250,000
2018	2.50%	260,000	28,750.00	25,013.19	313,763.19	1,990,000
2019	2.50%	265,000	25,427.78	21,682.29	312,110.07	1,725,000
2020	2.50%	270,000	22,041.67	18,389.58	310,431.25	1,455,000
2021	2.50%	280,000	18,591.67	14,769.10	313,360.77	1,175,000
2022	2.50%	285,000	15,013.89	11,186.81	311,200.70	890,000
2023	2.50%	290,000	11,372.22	7,541.67	308,913.89	600,000
2024	2.50%	295,000	7,666.67	3,854.86	306,521.53	305,000
2025	2.50%	305,000	3,897.22	-	308,897.22	-
TOTALS		\$ 2,765,000	\$ 183,202.78	\$ 162,379.17	\$ 3,110,581.95	

- Amount Issued: \$2,765,000
- Interest Rate: 2.5%
- Date Issued: October 28, 2015
- Purpose: Wastewater Revenue Refunding Bonds

State Revolving Fund 2015 - Debt Service Schedule

City of Liberty, Missouri
Debt Service Schedule
Revenue Bonds

Amount Issued: \$78,422,996.38

92.2541/92.2503

Date Issued: November 10, 2015

Purpose: State Revolving Fund Loan Program - Wastewater Treatment Facility

Interest Rate: 1.22%

Admin Fee: 1.00%

Payment Date	Payment Number	Interest	Principal	Total P&I	Annual Payment	Principal Balance	Admin Fee	Total P&I+ Admin Fee	Annual Outlay
11/1/2015						78,422,996			
7/1/2016		146,865.83	-	146,865.83	146,865.83	78,422,996	-	146,865.83	146,865.83
1/1/2017		269,776.82	-	269,776.82	-	78,422,996	-	269,776.82	-
7/1/2017		423,009.02	-	423,009.02	692,785.84	78,422,996	-	423,009.02	692,785.84
1/1/2018	1	473,234.43	779,500	1,252,734.43	-	77,643,496	195,450.63	1,448,185.06	-
7/1/2018	2	473,755.79	779,496	1,253,252.17	2,505,986.60	76,864,000	194,108.74	1,447,360.91	2,895,545.97
1/1/2019	3	468,870.40	783,000	1,251,870.40	-	76,081,000	192,160.00	1,444,030.40	-
7/1/2019	4	464,094.10	788,000	1,252,094.10	2,503,964.50	75,293,000	190,202.50	1,442,296.60	2,886,327.00
1/1/2020	5	459,287.30	793,000	1,252,287.30	-	74,500,000	188,232.50	1,440,519.80	-
7/1/2020	6	454,450.00	798,000	1,252,450.00	2,504,737.30	73,702,000	186,250.00	1,438,700.00	2,879,219.80
1/1/2021	7	449,592.20	1,204,500	1,654,082.20	-	72,497,500	184,255.00	1,638,337.20	-
7/1/2021	8	442,234.75	1,215,750	1,657,984.75	3,312,066.95	71,281,750	181,243.75	1,639,228.50	3,677,565.70
1/1/2022	9	434,818.68	1,227,000	1,661,818.68	-	70,054,750	178,204.38	1,640,023.06	-
7/1/2022	10	427,333.98	1,239,250	1,665,583.98	3,327,402.66	68,816,500	175,136.88	1,640,720.86	3,680,743.92
1/1/2023	11	419,780.65	1,994,000	2,413,780.65	-	66,822,500	172,041.25	2,585,821.90	-
7/1/2023	12	407,617.25	2,018,000	2,425,617.25	4,839,397.90	64,804,500	167,056.25	2,592,673.50	5,178,495.40
1/1/2024	13	395,307.45	2,043,000	2,438,307.45	-	62,761,500	162,011.25	2,600,318.70	-
7/1/2024	14	382,845.15	2,069,000	2,451,845.15	4,890,152.60	60,692,500	156,903.75	2,608,748.90	5,209,067.60
1/1/2025	15	370,224.25	2,093,000	2,463,224.25	-	58,599,500	151,731.25	2,614,955.50	-
7/1/2025	16	357,456.95	2,119,000	2,476,456.95	4,939,681.20	56,480,500	146,498.75	2,622,955.70	5,237,911.20
1/1/2026	17	344,531.05	2,146,000	2,490,531.05	-	54,334,500	141,201.25	2,631,732.30	-
7/1/2026	18	331,440.45	2,172,000	2,503,440.45	4,993,971.50	52,162,500	135,836.25	2,639,276.70	5,271,009.00
1/1/2027	19	318,191.25	2,199,000	2,517,191.25	-	49,963,500	130,406.25	2,647,597.60	-
7/1/2027	20	304,777.35	2,225,000	2,529,777.35	5,046,968.60	47,738,500	124,908.75	2,654,686.10	5,302,283.60
1/1/2028	21	291,204.85	2,253,000	2,544,204.85	-	45,485,500	119,346.25	2,663,551.10	-
7/1/2028	22	277,461.55	2,280,000	2,557,461.55	5,101,666.40	43,205,500	113,713.75	2,671,175.30	5,334,726.40
1/1/2029	23	263,553.55	2,309,000	2,572,553.55	-	40,896,500	108,013.75	2,680,567.30	-
7/1/2029	24	249,468.65	2,337,000	2,586,468.65	5,159,022.20	38,559,500	102,241.25	2,688,709.90	5,369,277.20
1/1/2030	25	235,212.95	2,365,000	2,600,212.95	-	36,194,500	96,398.75	2,696,611.70	-
7/1/2030	26	220,786.45	2,394,000	2,614,786.45	5,214,999.40	33,800,500	90,486.25	2,705,272.70	5,401,884.40
1/1/2031	27	206,183.05	2,423,000	2,629,183.05	-	31,377,500	84,501.25	2,713,684.30	-
7/1/2031	28	191,402.75	2,453,000	2,644,402.75	5,273,585.80	28,924,500	78,443.75	2,722,846.50	5,436,530.80
1/1/2032	29	176,439.45	2,483,000	2,659,439.45	-	26,441,500	72,311.25	2,731,750.70	-
7/1/2032	30	161,293.15	2,513,000	2,674,293.15	5,333,732.60	23,928,500	66,103.75	2,740,396.90	5,472,147.60
1/1/2033	31	145,963.85	2,544,000	2,689,963.85	-	21,384,500	59,821.25	2,749,785.10	-
7/1/2033	32	130,445.45	2,575,000	2,705,445.45	5,395,409.30	18,809,500	53,461.25	2,758,906.70	5,508,691.80
1/1/2034	33	114,737.95	2,606,000	2,720,737.95	-	16,203,500	47,023.75	2,767,761.70	-
7/1/2034	34	98,841.32	2,637,000	2,735,841.32	5,456,579.27	13,566,500	40,508.75	2,776,350.07	5,544,111.77
1/1/2035	35	82,755.65	2,670,000	2,752,755.65	-	10,896,500	33,916.25	2,786,671.90	-
7/1/2035	36	66,468.65	2,712,000	2,778,468.65	5,531,224.30	8,184,500	27,241.25	2,805,709.90	5,592,381.80
1/1/2036	37	49,925.45	2,746,000	2,795,925.45	-	5,438,500	20,461.25	2,816,386.70	-
7/1/2036	38	33,174.85	2,778,000	2,811,174.85	5,607,100.30	2,660,500	13,596.25	2,824,771.10	5,641,157.80
1/1/2037	39	16,229.05	2,660,500	2,676,729.05	2,676,729.05	-	6,651.25	2,683,380.30	2,683,380.30
TOTALS		12,031,033.72	78,422,996	90,454,030.10			4,588,080.63	95,042,110.73	95,042,110.73

- Amount Issued: \$78,422,996.38
- Interest Rate: 1.22%
- Date Issued: November 10, 2015
- Purpose: Wastewater Treatment Facility

Series 2018 - AMI Meter Project - Debt Service Schedule

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
5/1/2019	65,000	5.00%	76,751.35	141,751.35	
11/1/2019			88,084.38	88,084.38	229,835.73
5/1/2020	155,000	5.00%	88,084.38	243,084.38	
11/1/2020			84,209.38	84,209.38	327,293.76
5/1/2021	160,000	5.00%	84,209.38	244,209.38	
11/1/2021			80,209.38	80,209.38	324,418.76
5/1/2022	170,000	5.00%	80,209.38	250,209.38	
11/1/2022			75,959.38	75,959.38	326,168.76
5/1/2023	180,000	5.00%	75,959.38	255,959.38	
11/1/2023			71,459.38	71,459.38	327,418.76
5/1/2024	190,000	5.00%	71,459.38	261,459.38	
11/1/2024			66,709.38	66,709.38	328,168.76
5/1/2025	195,000	5.00%	66,709.38	261,709.38	
11/1/2025			61,834.38	61,834.38	323,543.76
5/1/2026	205,000	5.00%	61,834.38	266,834.38	
11/1/2026			56,709.38	56,709.38	323,543.76
5/1/2027	215,000	3.00%	56,709.38	271,709.38	
11/1/2027			53,484.38	53,484.38	325,193.76
5/1/2028	225,000	3.00%	53,484.38	278,484.38	
11/1/2028			50,109.38	50,109.38	328,593.76
5/1/2029	230,000	3.13%	50,109.38	280,109.38	
11/1/2029			46,515.63	46,515.63	326,625.01
5/1/2030	240,000	3.25%	46,515.63	286,515.63	
11/1/2030			42,615.63	42,615.63	329,131.26
5/1/2031	245,000	3.50%	42,615.63	287,615.63	
11/1/2031			38,328.13	38,328.13	325,943.76
5/1/2032	255,000	3.50%	38,328.13	293,328.13	
11/1/2032			33,865.63	33,865.63	327,193.76
5/1/2033	265,000	3.63%	33,865.63	298,865.63	
11/1/2033			29,062.50	29,062.50	327,928.13
5/1/2034	270,000	3.75%	29,062.50	299,062.50	
11/1/2034			24,000.00	24,000.00	323,062.50
5/1/2035	285,000	4.00%	24,000.00	309,000.00	
11/1/2035			18,300.00	18,300.00	327,300.00
5/1/2036	295,000	4.00%	18,300.00	313,300.00	
11/1/2036			12,400.00	12,400.00	325,700.00
5/1/2037	305,000	4.00%	12,400.00	317,400.00	
11/1/2037			6,300.00	6,300.00	323,700.00
5/1/2038	315,000	4.00%	6,300.00	321,300.00	327,600.00
	<u>4,465,000</u>		<u>1,957,064</u>	<u>6,422,064</u>	<u>6,428,364</u>

- Amount Issued: \$4,465,000
- Interest Rate: 5% (2023)
- Date Issued: November 27, 2018
- Purpose: AMI Meter Project - Water and Wastewater Funds
- S&P Bond Rating: A+/Stable

City of



Bond Debt Schedules

Capital Funds- 2023 Budget

Series 2013 Special Obligation Bonds - Public Safety Radio System - Public Works

Date	Principal	Interest	Debt Service	Net Debt Service	Annual Net D/S
6/1/2014	-	879	879	879	
12/1/2014	3,519	977	4,496	4,496	
12/31/2014	-	-	-	-	5,375
6/1/2015	-	924	924	924	
12/1/2015	6,159	924	7,083	7,083	
12/31/2015	-	-	-	-	8,007
6/1/2016	-	831	831	831	
12/1/2016	6,159	831	6,990	6,990	
12/31/2016	-	-	-	-	7,821
6/1/2017	-	739	739	739	
12/1/2017	6,379	739	7,118	7,118	
12/31/2017	-	-	-	-	7,857
6/1/2018	-	643	643	643	
12/1/2018	6,599	643	7,242	7,242	
12/31/2018	-	-	-	-	7,885
6/1/2019	-	544	544	544	
12/1/2019	6,819	544	7,363	7,363	
12/31/2019	-	-	-	-	7,907
6/1/2020	-	442	442	442	
12/1/2020	7,039	442	7,481	7,481	
12/31/2020	-	-	-	-	7,923
6/1/2021	-	337	337	337	
12/1/2021	7,259	337	7,596	7,596	
12/31/2021	-	-	-	-	7,933
6/1/2022	-	228	228	228	
12/1/2022	7,479	228	7,707	7,707	
12/31/2022	-	-	-	-	7,935
6/1/2023	-	115	115	115	
12/1/2023	7,699	115	7,814	7,814	
12/31/2023	-	-	-	-	7,929
	65,110	11,462	76,572	76,572	76,572

- Amount Issued: \$65,110
- Interest Rate: 3%
- Date Issued: December 19, 2013
- Purpose: Public Safety Radio System - Public Works
- S&P Rating: AA-/Stable

Series 2014 Lease Purchase Agreement - Fire Pumper Purchase - Fire

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 - Bank of Am

Year	Interest Rate	April 1		October 1		Total Payments	Agreement Balance
		Interest	Principal	Interest	Principal		
2015	2.01%	10,940.10	159,000	19,306.05		189,246.15	\$ 1,921,000
2016	2.01%	17,708.10	205,000	17,708.10		240,416.20	1,762,000
2017	2.01%	15,647.85	209,000	15,647.85		240,295.70	1,348,000
2018	2.01%	13,547.40	214,000	13,547.40		241,094.80	1,134,000
2019	2.01%	11,396.70	218,000	11,396.70		240,793.40	916,000
2020	2.01%	9,205.80	222,000	9,205.80		240,411.60	694,000
2021	2.01%	6,974.70	227,000	6,974.70		240,949.40	467,000
2022	2.01%	4,693.35	231,000	4,693.35		240,386.70	236,000
2023	2.01%	2,371.80	236,000	2,371.80		240,743.60	-
		\$ 92,486	\$ 1,921,000	\$ 100,851.75		\$ 2,114,337.55	

- **Amount Issued:** \$1,921,000
- **Interest Rate:** 2.01%
- **Date Issued:** December 17, 2014
- **Purpose:** Fire Pumper Lease Purchase

Series 2014 Lease Purchase Agreement - Fire Pumper Purchase - Fire

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 - BOA

Year	Interest Rate	April 1		October 1		Total Payments	Agreement Balance
		Interest	Principal	Interest	Principal		
							\$ 603,000
2015	2.01%	3,434.09	50,000	6,060.15		59,494.24	553,000
2016	2.01%	5,557.65	64,000	5,557.65		75,115.30	489,000
2017	2.01%	4,914.45	66,000	4,914.45		75,828.90	423,000
2018	2.01%	4,251.15	67,000	4,251.15		75,502.30	356,000
2019	2.01%	3,577.80	68,000	3,577.80		75,155.60	288,000
2020	2.01%	2,894.40	70,000	2,894.40		75,788.80	218,000
2021	2.01%	2,190.90	71,000	2,190.90		75,381.80	147,000
2022	2.01%	1,477.35	73,000	1,477.35		75,954.70	74,000
2023	2.01%	743.70	74,000	743.70		75,487.40	-
		<u>\$ 29,041.49</u>	<u>\$ 603,000</u>	<u>\$ 31,667.55</u>		<u>\$ 663,709.04</u>	

- **Amount Issued:** \$603,000
- **Interest Rate:** 2.01%
- **Date Issued:** December 17, 2014
- **Purpose:** Fire Projects - Roof, Sewer, and Parking Lot

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

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	

- Amount Issued: \$10,480,000
- Interest Rate: 2.125% (2023)
- Date Issued: October 29, 2015
- Purpose: South Liberty Parkway Construction Project

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

City of Liberty, Missouri
Special Obligation Bonds
Series 2015

Amount Issued: \$1,395,000

Date Issued: October 29, 2015

Purpose: Park Projects

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

- Amount Issued: \$1,395,000
- Interest Rate: 2.125% (2023)
- Date Issued: October 29, 2015
- Purpose: Park Projects

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

City of Liberty, Missouri
Special Obligation Bonds
Series 2015

Amount Issued: \$5,080,000

Date Issued: October 29, 2015

Purpose: Downtown Square Project

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

- Amount Issued: \$5,080,000
- Interest Rate: 2.125% (2023)
- Date Issued: October 29, 2015
- Purpose: Downtown Square Improvements

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

City of Liberty, Missouri
General Obligation Bonds
Series 2015

Amount Issued: \$12,985,000

Date Issued: August 27, 2015

Purpose: South Liberty Parkway Project

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

- Amount Issued: \$12,985,000
- Interest Rate: 2.% (2023)
- Date Issued: August 27, 2015
- Purpose: South Liberty Parkway Construction Project

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

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

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

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

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

- Amount Issued: \$4,213,845
- Interest Rate: 5% (2023)
- Date Issued: November 27, 2018
- Purpose: Kansas Street Project

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

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

- Amount Issued: \$464,225
- Interest Rate: 5% (2023)
- Date Issued: November 27, 2018
- Purpose: Parks Maintenance Building

Series 2018 Special Obligation Bonds - Street & Contingency - Debt Service Schedule

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service		
5/1/2019	1,245	5.00%	850.76	2,096			
11/1/2019	0		963.27	963	3,059.03	1,814.03	
5/1/2020	2,739	5.00%	963.27	3,702			
11/1/2020	0		894.80	895	4,597.07	1,858.07	
5/1/2021	2,988	5.00%	894.80	3,883			
11/1/2021	0		820.10	820	4,702.90	1,714.90	
5/1/2022	2,988	5.00%	820.10	3,808			
11/1/2022	0		745.41	745	4,553.51	1,565.51	
5/1/2023	3,237	5.00%	745.41	3,982			
11/1/2023	0		664.48	664	4,646.89	1,409.89	
5/1/2024	3,237	5.00%	664.48	3,901			
11/1/2024	0		583.56	584	4,485.04	1,248.04	
5/1/2025	3,486	5.00%	583.56	4,070			
11/1/2025	0		496.42	496	4,565.98	1,079.98	
5/1/2026	3,735	5.00%	496.42	4,231			
11/1/2026	0		403.05	403	4,634.47	899.47	
5/1/2027	3,984	3.00%	403.05	4,387			
11/1/2027	0		343.29	343	4,730.34	746.34	
5/1/2028	3,984	3.00%	343.29	4,327			
11/1/2028	0		283.53	284	4,610.82	626.82	
5/1/2029	3,984	3.13%	283.53	4,268			
11/1/2029	0		221.29	221	4,488.82	504.82	
5/1/2030	4,233	3.25%	221.29	4,454			
11/1/2030	0		152.50	153	4,606.79	373.79	
5/1/2031	4,233	3.50%	152.50	4,386			
11/1/2031	0		78.42	78	4,463.92	230.92	
5/1/2032	4,482	3.50%	78.42	4,560	4,560.42	78.42	
	48,555		14,151.00	62,706.00	62,706.00	14,151.00	

- Amount Issued: \$48,555
- Interest Rate: 5% (2023)
- Date Issued: November 27, 2018
- Purpose: Street and Contingency

Series 2021 Refunding Bonds - 2012/2013 Capital Project Bonds - Debt Service Schedule

City of Liberty, Missouri
General Obligation Refunding and Improvement Bonds
Series2021

Amount Issued: \$6,570,000

Date Issued: Dec, 2021

Purpose: Refunding Bond for 2012/2013 GOB

Year	Interest Rate	March 1		Sept 1	Total Payments	Bond Balance
		Principal	Interest	Interest		
2022		900,000.00	40,512.50	97,750.00	1,038,262.50	\$ 6,570,000
2023		620,000.00	97,750.00	85,350.00	803,100.00	5,050,000
2024		645,000.00	85,350.00	72,450.00	802,800.00	4,405,000
2025		665,000.00	72,450.00	59,150.00	796,600.00	3,740,000
2026		695,000.00	59,150.00	45,250.00	799,400.00	3,045,000
2027		725,000.00	45,250.00	30,750.00	801,000.00	2,320,000
2028		755,000.00	30,750.00	15,650.00	801,400.00	1,565,000
2029		775,000.00	15,650.00	7,900.00	798,550.00	790,000
2030		790,000.00	7,900.00	-	797,900.00	-
TOTALS		\$ 6,570,000	\$ 454,762.50	\$ 414,250.00	\$ 7,439,012.50	

- **Amount Issued:** \$6,570,000
- **Interest Rate:** 4% (2023)
- **Date Issued:** December, 2021
- **Purpose:** Refunding Bond for 2012/2013 Capital Project Bonds

City of



Human Resources

Compensation Structure and 2023 Budgeted Staff

Compensation Structure for 2023

Compensation Structure
Salary Grades-2023

8.70%

Police Officer thru Sergeant positions & FF/EMT thru FF Captain positions listed in CBA

Position Titles	Grades	2023 Minimum		2023 Midpoint		2023 Maximum	
		Monthly	Yearly	Monthly	Yearly	Monthly	Yearly
	2	\$2,285	\$27,415	\$3,026	\$36,312	\$3,767	\$45,207
Access Bus Driver	3	\$2,399	\$28,786	\$3,176	\$38,112	\$3,954	\$47,445
Animal Shelter Attendant	4	\$2,519	\$30,232	\$3,336	\$40,032	\$4,152	\$49,822
	5	\$2,645	\$31,738	\$3,503	\$42,036	\$4,362	\$52,338
Building Maintenance Technician-Parks/PW/Util Construction Worker I: Parks/PW/Utilities Finance Technician Landscape Maintenance Worker I: Parks/PW/Utilities (incl. Water Svcs) Municipal Court Technician/Cashier Police Records Technician I Prosecutor Court Technician Utility Worker: WP/WWTP	6	\$2,779	\$33,348	\$3,679	\$44,148	\$4,579	\$54,947
	7	\$2,916	\$34,988	\$3,862	\$46,344	\$4,808	\$57,694
Administrative Assistant-Citywide Animal Control Officer Animal Shelter Coordinator Athletic Field Groundskeeper-Parks Construction Worker II: Parks/PW/Utilities Maintenance Worker II: Parks/PW/Utilities (incl. Water Svcs) Operations Coordinator-Park Divisions Police Records Technician II PR Coordinator-Admin Production/Treatment Technician I: WP/WWTP Recreation Coordinator-Park Divisions	8	\$3,062	\$36,747	\$4,055	\$48,660	\$5,048	\$60,580
Administrative Specialist Construction Worker III: Parks/PW/Utilities Maintenance Worker III: Parks/PW/Utilities (incl. Water Svcs)	9	\$3,216	\$38,595	\$4,258	\$51,096	\$5,300	\$63,605
Accounting Specialist Cemetery Sexton Code Enforcement Officer-Planning Communications Officer-Police Crew Chief: Parks/PW/Utilities (incl. Water Svcs) Horticulturist-Parks Mechanic: Parks/PW/Utilities Police Records Lead Technician Production/Treatment Technician II: WP/WWTP Inspector: Building/Project	10	\$3,377	\$40,518	\$4,471	\$53,652	\$5,565	\$66,785
Community Engagement Manager-Parks Finance Analyst HR Payroll Manager IPP Coordinator: WWTP Operations Supervisor-Finance Payroll Specialist: Finance Recreation Manager-Park Divisions	11	\$3,545	\$42,546	\$4,694	\$56,328	\$5,843	\$70,119
Community Engagement Manager-Parks Finance Analyst HR Payroll Manager IPP Coordinator: WWTP Operations Supervisor-Finance Payroll Specialist: Finance Recreation Manager-Park Divisions	12	\$3,723	\$44,678	\$4,930	\$59,160	\$6,136	\$73,638
Communications 911 Supervisor Crew Manager: Parks/PW/Utilities (incl. Water Svcs) GIS Specialist I Tech Support Specialist I Systems Administrator I	13	\$3,908	\$46,899	\$5,175	\$62,100	\$6,443	\$77,311

Compensation Structure
Salary Grades-2023

8.70%

Police Officer thru Sergeant positions & FF/EMT thru FF Captain positions listed in CBA

Position Titles	Grades	2023 Minimum		2023 Midpoint		2023 Maximum	
		Monthly	Yearly	Monthly	Yearly	Monthly	Yearly
Senior Inspector: Building/Project	14	\$4,105	\$49,254	\$5,434	\$65,208	\$6,763	\$81,154
Accountant Animal Control Supervisor Municipal Court Administrator Planner	15	\$4,308	\$51,699	\$5,706	\$68,472	\$7,104	\$85,244
GIS Specialist II Tech Support Specialist II	16	\$4,524	\$54,293	\$5,990	\$71,880	\$7,456	\$89,473
Facilities Supervisor: PW Capital Projects Engineer Deputy City Clerk Systems Administrator II	17	\$4,749	\$56,991	\$6,290	\$75,480	\$7,830	\$93,965
Accounting Manager/Accounting Manager-Analytics Chief Building Official City Planner Community Development Manager Construction Manager: Water/Sewer GIS Specialist III Marketing & Communications Manager Operations Manager: Parks/PW/Utilities Recruitment Manager: HR & Risk Mgmt Support Services Supervisor-Police Tech Support Specialist III	18	\$4,988	\$59,853	\$6,605	\$79,260	\$8,223	\$98,672
Systems Administrator III	19	\$5,237	\$62,850	\$6,935	\$83,220	\$8,632	\$103,581
GIS Manager	20	\$5,500	\$65,995	\$7,282	\$87,384	\$9,065	\$108,782
Operations Manager-IT Services	21	\$5,774	\$69,290	\$7,645	\$91,740	\$9,517	\$114,199
Assistant Director: All Departments City Engineer Economic & Business Development Manager IT Information Security Officer	22	\$6,062	\$72,748	\$8,027	\$96,324	\$9,993	\$119,910
Division Fire Chief (place holder)	23	\$6,367	\$76,401	\$8,430	\$101,160	\$10,493	\$125,914
Deputy Fire Chief (place holder)	24	\$6,684	\$80,202	\$8,850	\$106,200	\$11,016	\$132,196
Police Lieutenant	25	\$7,019	\$84,227	\$9,293	\$111,516	\$11,567	\$138,802
Police Captain	26	\$7,369	\$88,431	\$9,757	\$117,084	\$12,144	\$145,732
Police Major	27	\$7,739	\$92,873	\$10,246	\$122,952	\$12,753	\$153,033
Assistant City Administrator Chief: Fire/Police Chief Strategic Communications Officer Chief Strategic Operations Officer Department Director: All Departments	28	\$8,125	\$97,495	\$10,758	\$129,096	\$13,392	\$160,703

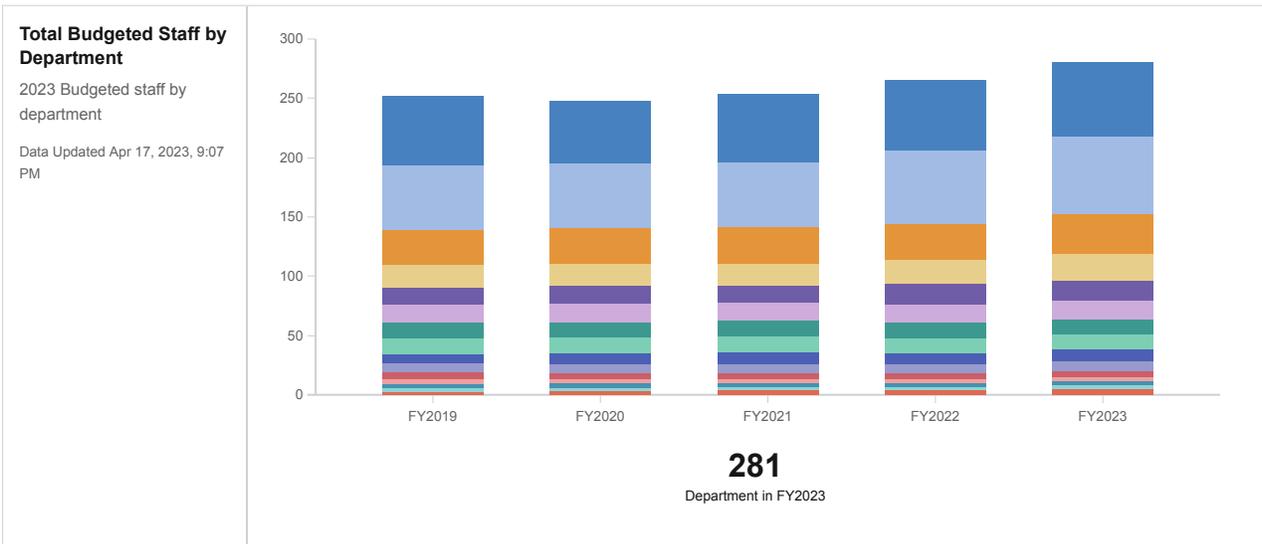
Seasonal & Part-Time Pay Plan

Position	2018 Base	2019 Base	2020 (+.85 to min wage)	2021 (+.85 to min wage)	2022 (+.85 to min wage)	2023 (+.85 to min wage)
(PT) Child Watch Attendant	7.85	8.60	9.45	10.30	11.15	12.00
FBSC Concession	8.00	8.60	9.45	10.30	11.15	12.00
Athletic Groundskeeper I	8.50	9.35	9.85	10.30	11.15	12.00
Wellness Coach Non-Certified/ Fitness Center Attendant	10.00	10.00	10.50	11.00	12.00	12.50
Lifeguard Regular	8.50	9.50	10.35	11.20	12.05	12.90
(PT) Child Care Lead	8.25	9.60	10.45	11.30	12.15	13.00
(PT) Silver Center Assistant	10.00	10.00	10.85	11.70	12.55	13.40
Parks Landscape Assistant	10.00	10.75	11.60	12.45	13.30	14.15
Parks Custodian	10.00	10.75	11.60	12.45	13.30	14.15
Complex Supervisor	10.50	12.00	12.00	12.85	13.70	14.50
Athletic Groundskeeper II	NA	NA	NA	12.85	13.70	14.50
Gym Supervisor	10.50	12.00	12.00	12.85	13.70	14.50
Bitty Assistant	10.50	11.25	12.10	12.95	13.70	14.50
Care Team	10.00	12.00	12.50	13.00	13.70	14.50
Meals on Wheels Assistant				13.00	13.70	14.50
Wellness Coach Certified	12.00	12.00	12.50	13.00	13.70	14.50
(PT) Liberty Access Bus Driver	10.50	11.50	12.35	13.20	14.05	14.90
Theater Custodian	12.50	14.00	14.00	14.25	14.25	14.50
Lifeguard Morning 7a-noon	11.00	12.00	12.85	13.70	14.55	15.40
Group Weekday Swim Instructor/Splash Camp Lead	11.50	12.00	12.85	13.70	14.55	15.40
Bitty Lead	12.00	12.00	12.85	13.70	14.55	15.40
Theater Tech, non-event	12.00	13.00	13.85	14.70	15.55	16.40
Theater Tech, event	NA	16.00-20.00	16.00-20.00	16.00-20.00	16.00-20.00	16.00-20.00
Lifeguard Open 5a-7a	13.00	14.00	14.85	15.70	16.55	17.40
Group Weekend Swim Instructor	18.00	18.00	18.85	19.70	20.55	21.40
Group Exercise Instructor	21.00	21.00	21.00	21.00	21.00	21.00
Personal Trainer	24.00	24.00	24.00	24.00	24.00	24.00

Full Time Positions by Department 2019 Actual - 2023 Budget

2023 Total Budgeted Staff

Department	FY2019	FY2020	FY2021	FY2022	FY2023
Number of Budgeted Staff					
Administration	14.00	15.00	14.00	17.00	17.00
Community Services	4.00	4.00	4.00	4.00	4.00
Finance	13.00	13.00	13.00	12.00	13.00
Fire	54.50	54.50	54.50	62.00	65.00
Human Resources	2.00	2.50	3.50	3.50	4.00
Parks & Recreation	29.00	29.00	30.00	31.00	33.00
Planning & Development	8.00	8.00	8.00	8.00	9.00
Police	58.50	53.50	58.50	59.00	64.00
Public Works	20.00	19.00	19.00	20.00	23.00
Technology & Logistics	8.00	9.50	10.50	9.50	10.00
Utilities - Administration	4.00	4.00	3.00	3.00	3.00
Utilities - Construction	5.00	4.00	4.00	4.00	4.00
Utilities - Meter Services	3.00	3.00	3.00	3.00	4.00
Utilities - Operations	15.00	16.00	15.00	15.00	15.00
Utilities - Production & Treatment	14.00	13.00	14.00	14.00	13.00
NUMBER OF BUDGETED STAFF	252.00	248.00	254.00	265.00	281.00



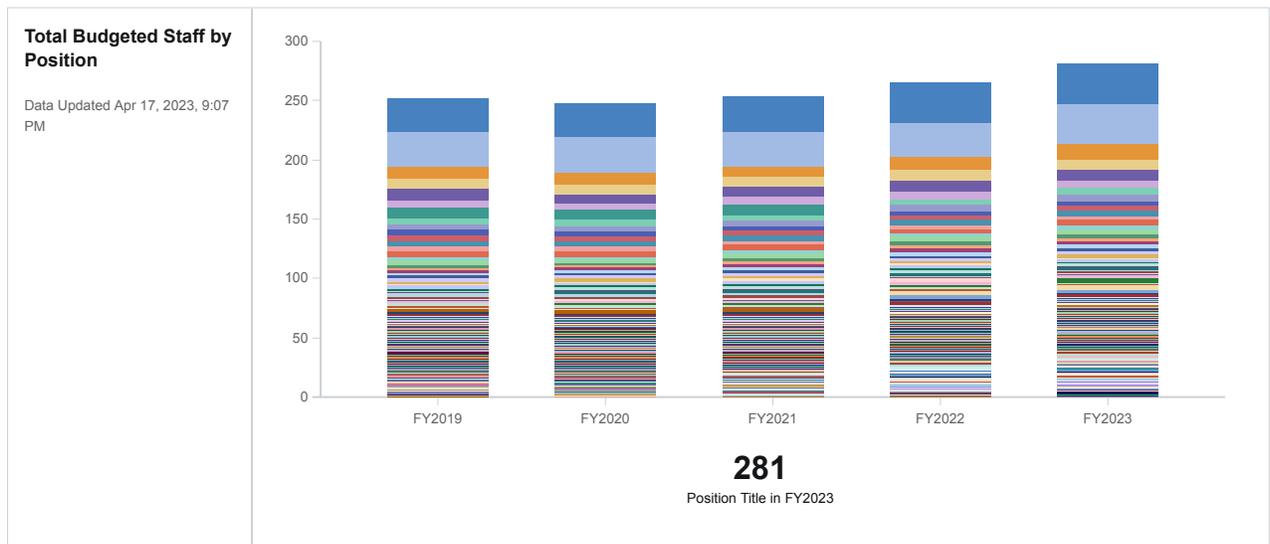
Full Time Positions by Position Title 2019 Actual - 2023 Budget

Total Budgeted Staff

Position Title	FY2019	FY2020	FY2021	FY2022	FY2023
Number of Budgeted Staff					
Accountant	2.00	2.00	2.00	1.00	2.00
Accounting Manager	2.00	2.00	2.00	1.00	1.00
Accounting Specialist	1.00	1.00	1.00	2.00	2.00
Administrative Assistant	4.00	3.00	3.00	4.00	4.00
Administrative Assistant - Utilities	1.00	1.00	1.00	1.00	1.00
Administrative Specialist	0.00	0.00	0.00	1.00	1.00
Animal Control Officer	1.00	2.00	2.00	2.00	2.00
Animal Control Supervisor	1.00	1.00	1.00	1.00	1.00
Animal Shelter Attendant	1.00	1.00	0.00	1.00	1.00
Animal Shelter Coordinator	0.00	0.00	1.00	1.00	1.00
Assistant Chief-Shift Commander	3.00	3.00	3.00	3.00	3.00
Assistant City Administrator	1.00	1.00	1.00	1.00	1.00
Assistant Director of HR & Risk Mgmt	1.00	1.00	1.00	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00	1.00	1.00
Assistant Parks Director	2.00	2.00	2.00	2.00	2.00
Assistant Public Works Director	0.00	0.00	0.00	1.00	1.00
Assistant to the City Administrator	1.00	1.00	0.00	0.00	0.00
Athletic Fields Grounds Keeper	2.00	2.00	2.00	2.00	3.00
Building Inspector	1.00	1.00	2.00	2.00	1.00
Building Maintenance Technician	1.00	1.00	1.00	1.00	1.00
Bus Driver	1.00	1.00	1.00	1.00	1.00
Capital Projects Engineer	1.00	1.00	1.00	1.00	1.00
Chief Building Official	1.00	1.00	1.00	1.00	1.00
Chief Strategic Operations Officer	0.00	0.00	1.00	1.00	1.00
City Administrator	1.00	1.00	1.00	1.00	1.00
City Engineer	0.00	0.00	0.00	1.00	1.00
City Engineer/Assistant Public Works Director	1.00	1.00	1.00	0.00	0.00
City Planner	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00
Communication Manager	1.00	1.00	1.00	1.00	1.00
Communications Officer	9.00	7.00	9.00	9.00	9.00
Communications Supervisor	1.00	1.00	1.00	1.00	1.00
Community Development Manager	1.00	1.00	1.00	1.00	1.00
Community Engagement Manager	0.00	0.00	0.00	1.00	1.00
Construction Manager - Sewer	1.00	1.00	1.00	1.00	1.00
Construction Manager - Water	1.00	1.00	1.00	1.00	1.00
Court Administrator	1.00	1.00	1.00	1.00	1.00
Crew Chief – Parks	1.00	1.00	1.00	0.00	0.00
Crew Chief – Sports Complex	1.00	1.00	1.00	0.00	0.00
Crew Chief Collections	0.00	1.00	1.00	1.00	1.00
Crew Chief Distribution	0.00	0.00	1.00	1.00	1.00
Crew Chief Meter Services	0.00	1.00	1.00	1.00	1.00
Crew Manager – Parks	0.00	0.00	0.00	1.00	1.00
Crew Manager – Sports Complex	0.00	0.00	0.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Director of HR & Risk Management	1.00	1.00	1.00	1.00	1.00
Division Chief-EMS	0.00	0.00	0.00	1.00	1.00
Division Chief-Fire Marshal	1.00	1.00	1.00	1.00	1.00
Division Chief-Support Services	1.00	1.00	1.00	1.00	1.00
Economic & Business Development Manager	1.00	1.00	1.00	1.00	1.00
Facilities Management Supervisor	1.00	1.00	1.00	1.00	1.00
Finance Analyst	1.00	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00	1.00
Finance Technician	2.00	3.00	3.00	3.00	3.00

Position Title	FY2019	FY2020	FY2021	FY2022	FY2023
Fire Captain	9.00	9.00	9.00	9.00	9.00
Fire Chief	1.00	1.00	1.00	1.00	1.00
Firefighter/EMT	10.00	10.00	8.00	11.00	14.00
Firefighter/Paramedic	29.00	29.00	31.00	34.00	34.00
GIS Manager	0.00	2.00	2.00	2.00	2.00
GIS Specialist II	1.00	0.00	0.00	0.00	0.00
GIS Specialist III	1.00	0.00	0.00	0.00	0.00
Horticulturist	1.00	1.00	1.00	1.00	1.00
Horticulturist Assistant	0.00	0.00	1.00	1.00	1.00
Information Security Officer	1.00	0.00	0.00	0.00	0.00
Information Technology Services Director	1.00	1.00	1.00	1.00	1.00
Lead Finance Technician	1.00	0.00	0.00	0.00	0.00
Manager	1.00	1.00	1.00	1.00	1.00
Marketing & Special Events Supervisor	1.00	1.00	0.00	0.00	0.00
Marketing/Special Events Coordinator	1.00	1.00	1.00	1.00	1.00
Mechanic	1.00	1.00	1.00	1.00	1.00
Municipal Court Cashier	0.00	0.00	0.00	1.00	1.00
Municipal Court Technician	1.00	1.00	1.00	1.00	1.00
Operations Coordinator	3.00	3.00	3.00	3.00	3.00
Operations Manager - Production	0.00	0.00	0.00	1.00	1.00
Operations Manager - Tech & Logistics	0.00	0.50	0.50	0.50	1.00
Operations Manager - Treatment	0.00	0.00	0.00	1.00	1.00
Operations Manager – MTCE	0.00	0.00	1.00	1.00	1.00
Operations Supervisor	1.00	1.00	1.00	1.00	1.00
Parks and Recreation Director	1.00	1.00	1.00	1.00	1.00
Parks Construction Crew Chief	0.00	0.00	0.00	1.00	1.00
Parks Maintenance Worker I	2.00	2.00	3.00	3.00	3.00
Parks Maintenance Worker II	2.00	2.00	1.00	1.00	1.00
Parks Manager	1.00	1.00	1.00	1.00	1.00
Payroll Coordinator	0.00	0.50	1.00	1.00	1.00
Payroll Specialist	1.00	1.00	1.00	2.00	1.00
Planning & Development Director	1.00	1.00	1.00	1.00	1.00
Police Captain	2.00	2.00	2.00	2.00	2.00
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Corporal	4.00	4.00	4.00	4.00	4.00
Police Lieutenant	2.00	1.00	2.00	1.00	2.00
Police Officer	29.00	30.00	29.00	29.00	33.00
Police Sergeant	6.00	5.00	6.00	6.00	6.00
Production Crew Manager	0.00	0.00	0.00	1.00	1.00
Production Plant Mechanic	0.00	0.00	0.00	1.00	1.00
Production Tech I	0.00	0.00	0.00	3.00	3.00
Production Tech II	0.00	0.00	0.00	1.00	1.00
Project Inspector	2.00	1.00	2.00	2.00	2.00
Prosecutor's Assistant	1.00	1.00	1.00	1.00	1.00
Public Relations Coordinator	0.00	0.00	0.00	1.00	1.00
Public Works Crew Chief	2.00	2.00	2.00	0.00	0.00
Public Works Director	1.00	1.00	1.00	1.00	1.00
Public Works Maintenance Crew Manager	0.00	0.00	0.00	1.00	1.00
Public Works Maintenance Worker I	4.00	4.00	4.00	2.00	4.00
Public Works Maintenance Worker II	4.00	4.00	4.00	5.00	5.00
Public Works Maintenance Worker III	0.00	0.00	0.00	3.00	3.00
Public Works Mechanic	1.00	1.00	1.00	1.00	1.00
Public Works Operations Manager	1.00	1.00	0.00	0.00	1.00
Public Works Superintendent	1.00	1.00	1.00	0.00	0.00
Records Technician	3.00	1.00	3.00	4.00	4.00
Recreation Coordinator	5.00	5.00	5.00	5.00	6.00
Recreation Manager	4.00	4.00	4.00	4.00	4.00
Recreation Program Coordinator	2.00	2.00	2.00	2.00	1.00
Recreation Transportation Coordinator	0.00	0.00	0.00	0.00	1.00
Recruitment Coordinator	0.00	1.00	1.00	0.00	0.00

Position Title	FY2019	FY2020	FY2021	FY2022	FY2023
Recruitment Manager	0.00	0.00	0.50	0.50	1.00
Senior Building Inspector	1.00	1.00	0.00	0.00	2.00
Senior Information System Specialist	1.00	0.00	1.00	0.00	0.00
Special Projects Manager	1.00	1.00	1.00	0.00	0.00
Support Services Supervisor	1.00	1.00	1.00	1.00	1.00
Systems Administrator I	0.00	1.00	1.00	0.00	1.00
Systems Administrator II	0.00	1.00	1.00	2.00	3.00
Systems Administrator III	0.00	1.00	1.00	0.00	0.00
Tech Support Specialist I	2.00	2.00	2.00	1.00	1.00
Tech Support Specialist II	1.00	1.00	1.00	2.00	1.00
Treatment Crew Manager	0.00	0.00	0.00	1.00	1.00
Treatment Tech I	0.00	0.00	0.00	2.00	2.00
Treatment Tech II	0.00	0.00	1.00	1.00	1.00
Util Collection Worker I	5.00	5.00	4.00	4.00	4.00
Util Collection Worker II	1.00	2.00	2.00	2.00	1.00
Util Collection Worker III	0.00	0.00	0.00	0.00	1.00
Util Construction Worker I	1.00	1.00	1.00	1.00	1.00
Util Construction Worker II	2.00	1.00	1.00	1.00	0.00
Util Construction Worker III	0.00	0.00	0.00	0.00	1.00
Util Distribution Worker I	5.00	4.00	4.00	4.00	4.00
Util Distribution Worker II	2.00	2.00	2.00	2.00	2.00
Util Meter Service Technician	2.00	2.00	1.00	1.00	1.00
Util Meter Service Technician II	0.00	0.00	0.00	0.00	1.00
Util UDF Service Technician	0.00	0.00	1.00	1.00	0.00
Util Water Service Specialist	1.00	0.00	0.00	0.00	1.00
Utilities Asst. Director Operations & Construction	1.00	1.00	1.00	1.00	1.00
Utilities Asst. Director Production & Treatment	1.00	1.00	0.00	0.00	0.00
Utilities Director	1.00	1.00	1.00	1.00	1.00
Utilities Manager - Distribution	1.00	1.00	0.00	0.00	0.00
Utilities Manager - Production	1.00	1.00	1.00	0.00	0.00
Utilities Manager Collections	1.00	1.00	0.00	0.00	0.00
Utilities Prod/Treatment Tech I	10.00	9.00	9.00	0.00	0.00
Utilities Treatment Manager	1.00	1.00	1.00	0.00	0.00
Utilities Worker - Prod/Treatment	1.00	1.00	1.00	1.00	0.00
WWTP - IPP Coordinator	1.00	1.00	1.00	1.00	1.00
NUMBER OF BUDGETED STAFF	252.00	248.00	254.00	265.00	281.00





General Information & Budget Glossary

Budget terminology and definitions, City fund structure, and Budget process explanations

General Information

City Fund Structure

General Fund

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

Special Revenue Funds

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

Capital Project Funds

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

Debt Service Funds

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

Enterprise Funds

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

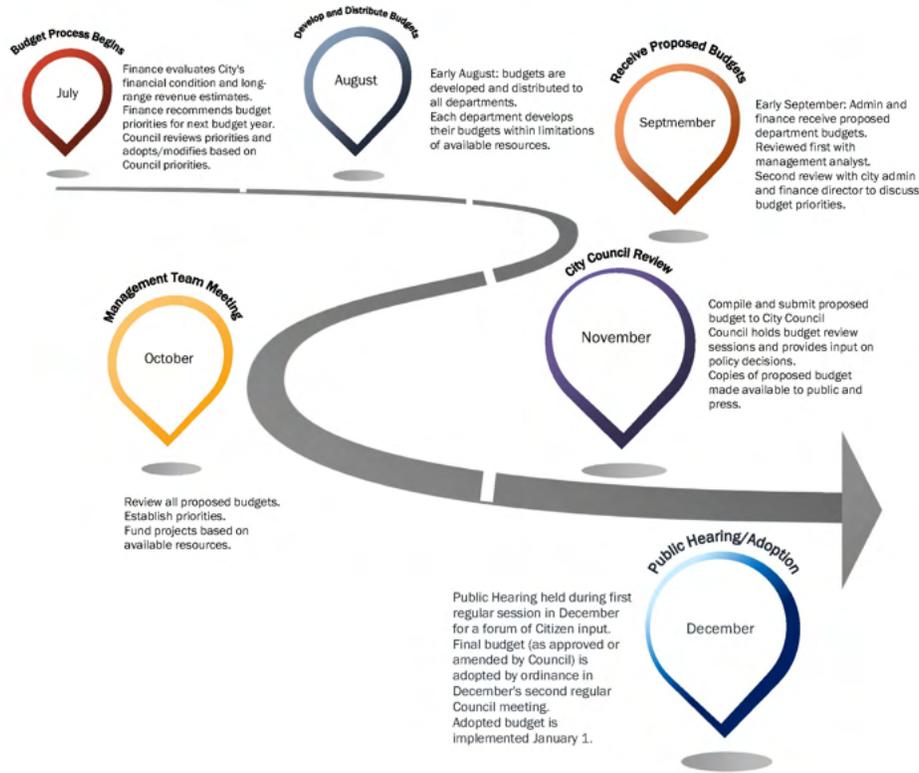
Non-Expendable Trusts

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

Budget Process

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

1. The budget process begins in July of each year with the preparation of an evaluation of the City's financial condition and long-range estimates for revenues available to meet operating and capital needs. City staff then uses this evaluation as the basis for a set of recommended budget priorities for the next budget year. These priorities are reviewed by Council in a study session and adopted or modified in accordance with Council priorities for the next budget year.
2. Based on Council priorities, budgets are developed and distributed to all departments in early August. Each department is responsible for developing their budget within the resources available based on revenue projections for the coming year.
3. The administration and finance departments receive the proposed budgets early in September. They are reviewed by the management analyst for accuracy, completeness and assurance that requested expenditures do not exceed available revenues. Each department head meets first with the management analyst and for a second review with the city administrator and the finance director to discuss the budget priorities for their department and how the proposed budget meets those priorities.
4. A management team meeting is then held to review all proposed budgets within the context of available resources and competing needs. Priorities are established and projects funded based on available resources.
5. The proposed budget is then compiled and submitted to the City Council for review. The City Council holds budget review sessions to review the proposed budgets and provide input on policy decisions contained in the budget document. Copies of the proposed budget are made available to the public and press for their review and comment.
6. A public hearing on the proposed budgets is held the first regular meeting of December to provide a forum for Citizen input. The final budget, as approved or amended by the City Council, is adopted by ordinance the second regular Council meeting in December for implementation on January 1.



Budget Basis

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

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

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

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

Budget Amendment Process

Once the budget is adopted by ordinance, the Finance Department monitors the budget on a monthly basis. Expenditure reports are made available to all departments by the 20th of each

month. A summary progress report is also made available to the City Council on a quarterly basis.

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

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

City of Liberty 2023 Budget Development Calendar

Date	Event
July 20, 2022	<p>OpenGov ready for Departments for 2022 End of Year Forecast</p> <p>2022 End of Year Forecast Non-Salary and Non-FTE Salary line items are ready for input in OpenGov.</p>
August 5, 2022	<p>2021 End of the Year Forecasts due to Finance</p>
August 15, 2022	<p>OpenGov ready for Departments for 2023 Budget</p> <p>2023 Budget Non-Salary and Non-FTE Salary line items are ready for input in OpenGov.</p>
August 26, 2022	<p>2023 Non-Salary/Non-FTE Salary Budgets due to Finance - General Fund and Park Operating</p> <p>Water, Sewer, Sanitation and Special Purpose Sales Tax Budgets Due to Finance</p>
August 29, 2022 to September 9, 2022	<p>Finance review of submitted information</p> <p>Revision/additional information requests to Departments</p>
September 14, 2022	<p>Discussion with the Budget Committee on 2022 Forecast and 2023 Budget - General Fund Revenues and Utilities</p>
Week of September 19, 2022	<p>Finance submits General Fund & Parks completed budget materials back to Departments:</p> <p>Multi-year fund balance recaps – all funds; Revenues - all funds (2022 forecast; 2023 initial budget; & future year projections as required); Expenditure Summaries - all funds (2022 forecast; 2023 budget; & future year projections as required)</p>
September 28, 2022	<p>Budget Committee Discussions on Proposed 2023 Utility Budgets - Update on 2023 budget development</p> <p>Department reductions communication via memo/email (input into budget spreadsheets); & Program Narratives, Unmet Funding Needs and updated select line items due</p>
Month of October 2022	<p>Finance Team coordinates with respective Departments and completes Miscellaneous Budgets</p> <p>Fairview Cemetery-VM, Mt. Memorial Cemetery-VM, Cemetery Maint.-VM, Frank Hughes-AC, Public Facilities-AC, Cable Reserve-AC, NID-AC, Police Training-VM, TIF Funds AC</p>
October 3, 2022	<p>Continued Management Team Discussions on Proposed 2023 General Fund and Parks Fund Budgets (if required)</p>
Week of October 3rd, 2022	<p>Citizen Sales Tax Oversight Committee (Capital Fund; Fire Fund; Parks Fund; & Transportation Sales Tax Fund); Park Board (review & approval of the 2023 Park Budget - expenditures & user fees); Eco/Devo Board - Road District on Road District Budget; Public Safety Sales Tax Committee (PSST)</p>
October 5, 2022	<p>Continued Budget Committee Discussions on Proposed 2023 Parks Dept Budgets - Update on 2023 budget development</p>

October 12, 2022	Continued Budget Committee Discussions on Proposed 2023 Utility Budgets - Update on 2023 budget development
October 17, 2022	Council Study Session on 2023 Water, Sewer, & Sanitation Budgets
October 19, 2022	Staff presents recommended 2023 General Fund Budget to Budget Committee Staff presents recommended 2023 Sales Tax Budgets to Budget Committee
October 26, 2022	Budget Committee finalizes 2023 General Fund Budget, Sales Tax Funds and is presented 2023 Parks Budget
November 2, 2022	Budget Committee finalizes 2023 Water, Sewer, & Sanitation Budgets
November 7, 2022	Council Study Session on 2023 General Fund and Parks Funds budget recommendation
Week of November 7th, 2022	Start preparing 2023 Budget Ordinance
November 16, 2022	Budget Committee wraps up any last minute budget details and is presented the miscellaneous budgets and TIF budgets
December 5, 2022	Council Study Session on 2023 Capital Improvement Plan Recommendations - Special Purpose Sales Tax Funds and Staff Developed CIP; CSTOC End of year report for two year report
December 12, 2022	First Reading of 2022 Budget Adjustment Ordinance; First Reading of 2023 Budget Ordinance
December 19, 2022	Second Reading of 2022 Budget Adjustment Ordinance; Second Reading of 2023 Budget Ordinance (Special Session)

Debt Process

Introduction

One of the keys to sound financial management is the development of a debt policy. This need is recognized by bond rating agencies, and development of a debt policy is a recommended practice by the Government Finance Officers Association. A debt policy establishes the parameters for issuing debt and managing the debt portfolio. It provides guidance to the administration regarding purposes for which debt may be issued, types and amounts of permissible debt and methods of sale that may be used. The following debt policy is intended to demonstrate a commitment to long-term financial planning. It will be used in conjunction with the Capital Improvement Programs and Fund Balance Policy. Adherence to this policy will help assure maintenance of the City's credit rating.

Guidelines for Debt Issuance

- The City will prepare and update annually a Capital Improvement Program (CIP) to be approved by City Council. The CIP will be developed with an analysis of the City's infrastructure and other capital needs, and the financial impact of the debt service required to meet the recommended financing plan. The City will strive to maintain at least \$1.0 Million fund balance within the CIP in adherence to the Fund Balance Policy. On an annual basis, the City shall strive to maintain one future year of debt service within its Capital Funds ending fund balance.
- All proceeds from debt issuance for the City shall be appropriated by City Council.
- Proceeds from the issuance of debt shall be monitored by the Finance Director or their designee with regard to arbitrage. Compliance with all applicable federal tax requirements shall be monitored. The City will coordinate its investment with regard to expected project funds payout schedules so as to maximize investment earnings in light of federal arbitrage requirements.
- The City will comply with all applicable U.S. Internal Revenue Service and U.S. Treasury arbitrage requirements for bonded indebtedness in order to preserve the tax-exempt status of such bonds.
- The City will comply with all of its continuing disclosure undertakings in accordance with Securities and Exchange Commission requirements.
- Due to the complexities and changing nature of post issuance monitoring and compliance requirements, the City shall engage a competent bond counsel firm to assist with arbitrage rebate and continuing disclosure requirements.
- The City will engage a competent financial advisor to assist in all major debt issuances. The financial advisor will provide guidance to the City on new debt structures and will monitor existing debt and advise of refunding or restructuring opportunities.
- Long-term debt will be issued to purchase or construct capital improvements or equipment with a minimum expected life of three years. The City will not use long-term borrowing to finance annual operating needs. The weighted average maturity of any bond issue will not exceed 120% of the remaining useful life of the capital project/facility or equipment for which the borrowing is intended. It shall also be the policy of the City to ensure that debt-acquired assets be maintained for the life of the related debt.
- The City will attempt to avoid short-term debt to provide cash flow for annual operations. Debt issued for operating purposes will be limited to cases where there is reasonable certainty that a known source of revenue will be received in the current fiscal year sufficient to repay the debt or where there is a clear financial emergency.
- Bond issues should be planned to minimize the frequency of issuance, thereby ensuring the lowest possible costs of issuance. When determining the size of a bond issue, consideration should be given to the need for and timing of debt proceeds, the financial effect of debt

service to be paid in connection with the bond issue and whether it is necessary to capitalize interest during the construction period.

- The decision to use capitalized interest funds to pay interest during construction for revenue-producing projects shall be made on a case by case basis and shall be based on an evaluation of the opportunity cost of funds and the availability of other sources of funds to pay interest costs.
- To the extent practical and if applicable, general obligation bonds will be structured on a basis that allows the City to maintain its debt service levy without increase, and revenue bonds will be structured on a basis that allows to City to avoid debt-service-driven increases in user rates, unless project needs or other concerns override these general policy goals.
- The City may issue debt and enter into contracts with other regional or local public entities with respect to public purpose projects. The City will enter into these types of agreements only when there is long-term public and financial interest in the regional or local project. This type of borrowing should be enhanced by the leveraging of grant/intergovernmental funding.
- The City's preferred method of sale of bonds is via competitive sale to underwriters. If deemed advantageous for economic, administrative or other reasons, the City may sell bonds via a negotiated sale, private placement, or other method. Coordination will be made with the City's financial advisor in arriving at a recommendation to issue bonds through a method other than competitive sale.
- The City may issue debt if a project business case can be made the investment will support long term cost savings and the project produces a positive net present value.
- When new tax funding sources are approved by the voters for capital/infrastructure projects, any debt for which repayment is earmarked from such funding source(s) should be structured to mature within the term/life of the funding source(s) earmarked.
- The City will not provide its annual appropriation pledge to any economic development related bonds, such as tax increment revenue bonds, transportation development district bonds, or the like.

Limitations on Level of Debt to be Issued and Outstanding

Constitutional and Statutory Limitations – General Obligation Bonds:

Article VI, Sections 26(b) and (c) of the Constitution of the State of Missouri limit the net outstanding amount of authorized general obligation indebtedness for a city to 10 percent of the assessed valuation of the city by a two-thirds (four-sevenths at certain elections) vote of the qualified voters. Article VI, Section 26(d) provides that a city may, by a two-thirds (four-sevenths at certain elections) vote of the qualified voters, incur indebtedness in an amount not to exceed an additional 10 percent for the purpose of acquiring rights-of-way, construction, extending and improving streets and avenues, and sanitary or storm sewer systems, provided the total general obligation indebtedness of a city does not exceed 20 percent of the assessed valuation. Article VI, Section 26(e) provides that a city may, by a two-thirds (four-sevenths at certain elections) vote of the qualified voters, incur indebtedness in an amount not exceeding an additional 10 percent for the purpose of purchasing or constructing waterworks, electric or other light plants to be owned exclusively by the city, provided that the total general obligation indebtedness of a city does not exceed 20 percent of the assessed valuation.

Legal Debt Margin Information
Last Ten Fiscal Years
(dollars in thousands)

Legal Debt Margin Calculation for Fiscal Year 2021

Assessed value	\$ 660,381,072
Debt limit (20% of assessed value)	<u>132,076,214</u>
City Debt applicable to debt limit:	
General obligation bonds	\$ 16,505,000
Special assessment bonds	29,278,960
Less-amount available debt service fund, Special Assessment Neighborhood Improvement Fund	<u>-</u>
Total net debt applicable to limit	<u>45,783,960</u>
Legal debt margin	<u>\$ 86,292,254</u>

	2016	2017	2018	2019	2020	2021
Debt limit	\$ 97,603,559	\$ 102,632,004	\$ 103,208,392	\$ 114,789,877	\$ 116,660,749	\$ 132,076,214
Total net debt applicable to limit	<u>54,615,129</u>	<u>58,521,832</u>	<u>50,391,246</u>	<u>60,356,027</u>	<u>65,084,461</u>	<u>86,292,254</u>
Legal debt margin	<u>\$ 42,988,430</u>	<u>\$ 44,110,172</u>	<u>\$ 52,817,146</u>	<u>\$ 54,433,850</u>	<u>\$ 51,576,288</u>	<u>\$ 45,783,960</u>
Total Net Debt Applicable To The Limit As A Percentage Of Debt Limit	127.05%	132.67%	95.41%	110.88%	126.19%	188.48%

Source: City records

Types of Debt Issuance

- The City can only issue general obligation debt for capital, infrastructure or other properly approved projects with voter approval. General obligation bonds carry the full faith and credit of the City. Once bonds are approved by the voters, the City is authorized to impose a debt service levy for repayment purposes. The City may choose to use alternative funding sources to repay the general obligation debt and not impose a debt service levy. If those alternative sources are not sufficient to pay debt service, the City will be required impose a debt service levy. If the City finds a need to divert the alternative funding sources for other purposes, the City, at its option, can impose a debt service levy for general obligation bonds repayment.
- The City may issue special obligation debt for capital, infrastructure or other approved projects. Special obligation bonds do not carry the full faith and credit of the City, and repayment of special obligation bonds is subject to annual appropriation by the City Council. The amount of borrowing is limited only by our capacity to repay and market credit ratings.
- The City may issue revenue bonds to fund proprietary activities such as water and wastewater utilities, or for other capital projects that generate adequate revenues from user fees to support operations and debt service requirements. The bonds will include written legal covenants which require that revenue sources are adequate to fund annual operating expenses and annual debt service requirements.
- Capital leases may be used to purchase buildings, equipment, furniture and fixtures. The weighted average maturity of any capital lease shall not exceed 120% of the useful life of the asset leased.

Refunding of Debt

- The City will refund debt when it is in the best financial interest of the City to do so.
- Debt Service Savings—The City may consider other evidence, including present and anticipated market conditions that suggest a refunding at such time is economically advantageous to the City.
- Restructuring—Refunding for restructuring purposes will be limited to restructuring to alleviate debt service during difficult budgetary years, achieve cost savings, mitigate irregular debt service payments, release reserve funds or remove unduly restrictive bond covenants.
- Term of Refunding Issues—The City typically will refund bonds within the term of the originally issued debt. However, the City may consider maturity extension when necessary to

achieve a desired outcome, provided that such extension is legally permissible. The City also may consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility and the concept of inter-generational equity should guide this decision.

- Arbitrage—The City shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refundings. Any resulting positive arbitrage will be rebated as necessary according to federal requirements.

Investor Relations, Disclosure and Communication

- Certain debt ratios and City's legal debt capacity will be computed annually and reported in the Comprehensive Annual Financial Report.
- The City will maintain communication with bond rating agencies to keep them abreast of its financial condition by providing them the City's Comprehensive Annual Financial Report, Annual budget, and Capital Improvement Program.
- The City will comply with its continuing disclosure undertakings with respect to required periodic reports (in most cases consisting of annual reports including the Comprehensive Annual Financial Report and certain operating data of the City) and reporting on material events.

Budget Glossary

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

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

ACFR - Annual Comprehensive Financial Report.

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

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

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

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

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

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

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

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

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

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

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

BALANCED BUDGET - A budget in which revenues equal expenditures so that neither a budget deficit or budget surplus exists.

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

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

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

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

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

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

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

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

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

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

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

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

CAPITAL BUDGET - The appropriation of resources for capital assets.

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

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

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

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

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

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

CITY COUNCIL - The governing body elected by the Citizens of Liberty to provide policy direction for the operations of the City. Currently, this consists of a Mayor who is elected at large and 8

Council Members who are elected from four districts - two Council Members per district.

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

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

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

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

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

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

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

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

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

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

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

DISBURSEMENT - The expenditures of money from an account.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GFOA - Government Finance Officers Association

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of

Liberty
missouri

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