

# Annual Budget Report 2025



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# Principal Elected and Appointed Officials

As of January 1, 2025

**Mayor**



**Greg Canuteson**  
Term: 2023-2025

**Councilman First Ward**



**Shelton Ponder**  
Term: 2023-2027

**Councilman First Ward**



**Harold A. Phillips**  
Term: 2021-2025

**Councilman Second Ward**



**Adam Travis**  
Term: 2023-2027

**Councilwoman Second Ward**



**Kelley Wrenn Pozel**  
Term: 2021-2025

**Councilman Third Ward**



**Jeff Watt**  
Term: 2021-2025

**Councilman Third Ward**



**Kevin Graham**  
Term: 2023-2027

**Councilman Fourth Ward**



**Michael Hagan**  
Term: 2023-2027

**Councilman Fourth Ward**

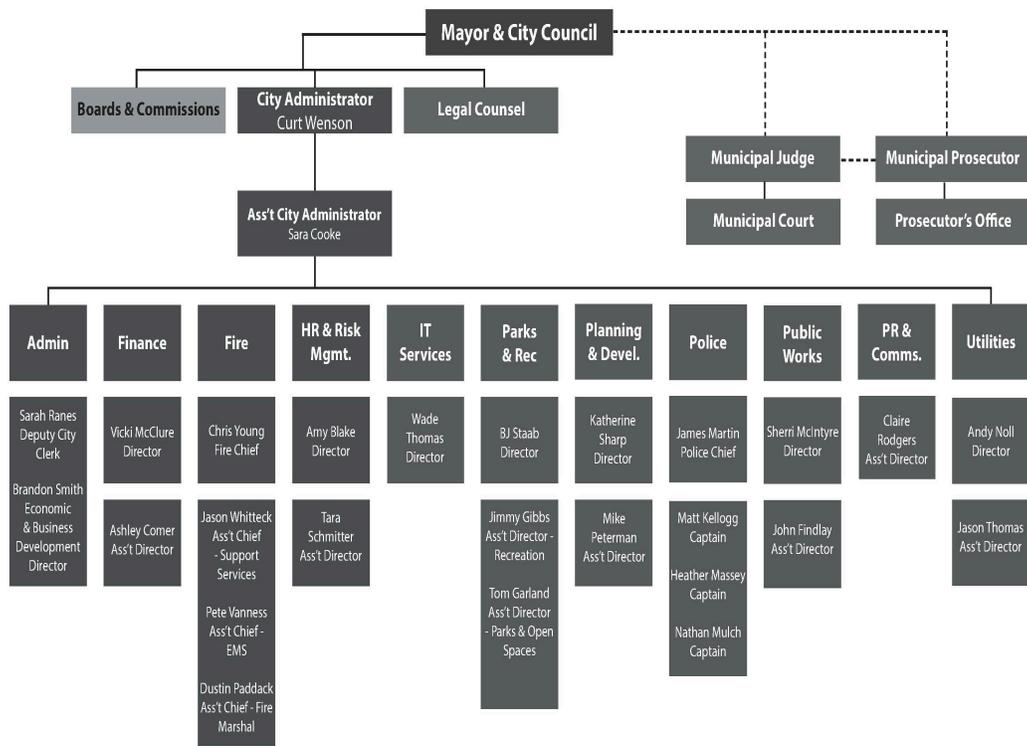


**Gene Gentrup**  
Term: 2021-2025

# Appointed Officials as of January 1, 2025

- Municipal Court Judge: Doug Wilson
- Municipal Prosecutor: Thomas C. McGiffin
- Assistant Municipal Prosecutor: Mary M. Parrish
- City Administrator: Curt Wenson
- Assistant City Administrator/Strategic Information Officer: Sara Cooke
- Finance Director: Vicki McClure
- Deputy City Clerk: Sarah Ranes
- Economic Development Director: Brandon Smith
- Fire Chief: Chris Young
- Human Resources and Risk Management Director: Amy Blake
- Information Technology Services 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



- Public Information and Records
- Accounting Records
- AP/AR
- Real Estate & Property Tax
- Utility Billing
- Budget
- Cemetery Records
- Payroll
- Budget Committee
- Business Licensing
- Fire Protection
- Emergency Medical Services
- Emergency Preparedness
- Public Education
- Recruitment
- Employee / Labor Relations
- Benefits & Compensation
- Policy Development
- Risk Management
- Training
- Performance Management
- HRIS/Payroll
- IT Support Services
- Network Services
- Security
- GIS
- Telecomms
- Parks Maintenance
- Employee Wellness
- Community Center
- Aging Services
- Sports Complex
- Sports Division
- Trails / Connectivity
- Community Events
- Planning
- Building Inspections
- Code Enforcement
- Historic Preservation
- Arts / Culture
- Public Partnerships including Historic Downtown Liberty, Inc.
- Police Protection
- Crime Investigation
- Public Education
- Parking Control
- School Resource Officers
- Community Outreach
- Crisis Intervention
- Police Records
- 911 Dispatch
- Engineering
- Street Maintenance
- Trash/Recycling
- Capital Projects
- Storm Sewer Maintenance
- Public Relations
- Legislative Affairs
- Community Events
- Public Education
- Tourism
- Marketing & Advertising
- Website
- Social Media
- Water Treatment Plant
- Wastewater Treatment Plant
- Sanitary Sewer Maintenance
- Utilities Operations & Construction

# City Strategic Goals

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

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

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

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

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

- Encourage sustainable commercial/sales tax revenue producing development throughout the city.

## **Encourage civic education, involvement, and collaboration.**

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

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

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

## **Enhance/increase City services by:**

- Attracting, developing and retaining committed professional city employees.

# Strategic Goals Progress

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

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

## Liberty Heartland Logistics Center



### Industrial Project – Under Construction:

- Located adjacent to Heartland Meadows Industrial Park off 69 Highway
- Liberty Heartland Logistics Center is a Class A development totaling approximately 1.7 million sq. ft. It sets on 152 acres and will consist of three industrial buildings. Hallmark will occupy Building A, which will be an 847,475 sq. ft. distribution center. Buildings B and C range from 572,000 to 240,000 sq. ft. respectively and are build-to-suit.

## Liberty Parkway Plaza & Logistics Center



### Industrial Project – Completed:

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

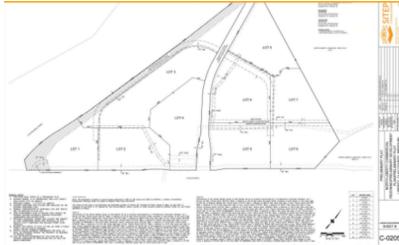
## Liberty Commerce Center



### Industrial Project – Under Construction:

- Located adjacent to the Ford Stamping Plant located south of the South Liberty Parkway
- Sits on 337 acres and has 3.8 million sq. ft. of industrial space within seven buildings; these building range from 257,000 to 800,000 sq. ft

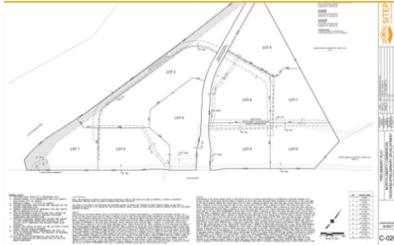
## North Liberty Logistics Park-Industrial



### Industrial Project – Being Considered:

- Located between I-35 and US 69 Hwy
- Consists of nine Lots on 360 acres. This industrial center consists of approximately 4.3 million sq. ft of space in nine buildings. These buildings are proposed to be used for manufacturing, warehousing and distribution purposes.

## North Liberty Logistics Park-Commercial



### Commercial Project – Being Considered:

- Located between I-35 and US 69 Hwy
- Consists of nine lots on 50 acres. This is a proposal for a commercial center with approximately 223,000 sq ft of space in nine buildings. The buildings are proposed to be utilized for automotive sales and accompanying uses.

## Liberty Logistics Park



### Industrial Project – Under Construction:

- Located directly adjacent to the Ford Stamping and Assembly Plants with easy access to Interstates.
- It sets on 62.42 acres and will offer approximately 920,000 sq. ft. of industrial space in three buildings and another 23,000 sq. ft. in eight pad sites for restaurants/retail buildings. The largest industrial building was the first to be constructed and is a 741,000 sq. ft. build-to-suit facility with 36' clear height and 271 parking spaces.

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

Several Capital Improvement Projects are in progress. Below are a few of such projects underway in 2025.

## Ruth Moore Park



### Upgrades Include:

- New CXT restroom
- New court surface
- New fencing
- Updated basketball goals

## Community Center Roof and Repairs



### Repairs and Upgrades Include:

- Theater
- Gymnasium
- Natatorium
- Conference Room

## City Park Sidewalk Network



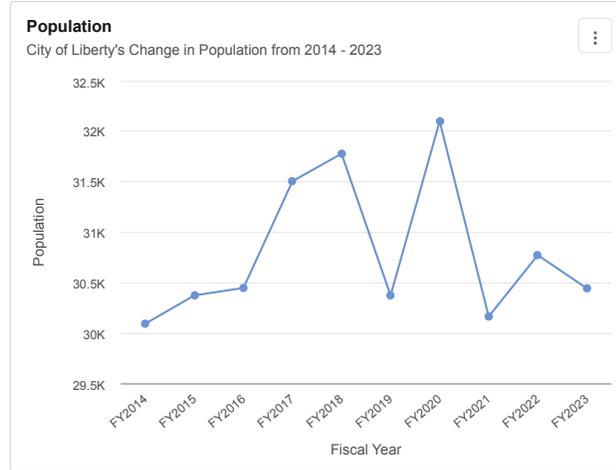
### Add sidewalk to and from City Park

- Provide design plans for dedicated, safe, ADA-compliant pedestrian routes of travel to and from City Park.
- Puts the City in an advantageous position for future grant funding opportunities.

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

## City of Liberty's Change in Population

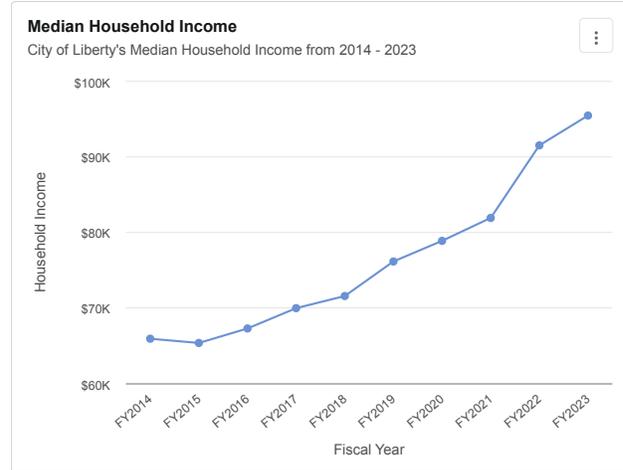
Source: Census Reporter



Data Updated: Apr 16, 2025, 3:22 PM

The population has increased since 2014, in part thanks to the ongoing development efforts. We should see this number start to increase over the next years as more housing development takes place.

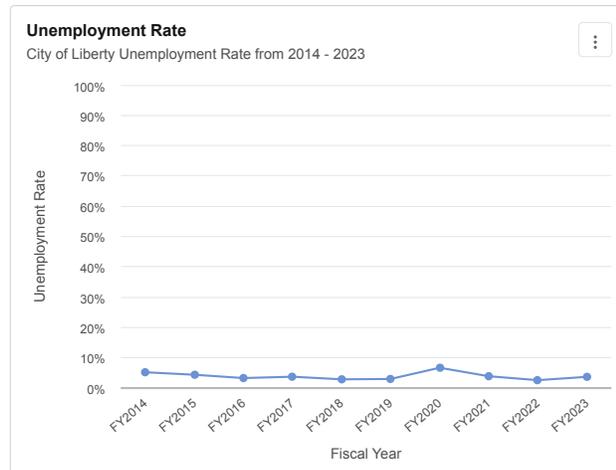
## City of Liberty's Change in Household Income



Data Updated: Apr 28, 2025, 6:01 PM

The City of Liberty's Household Income saw an increase of 45% from 10 years ago in 2014. It increased from \$65,962 in 2014 to \$95,425 in 2023.

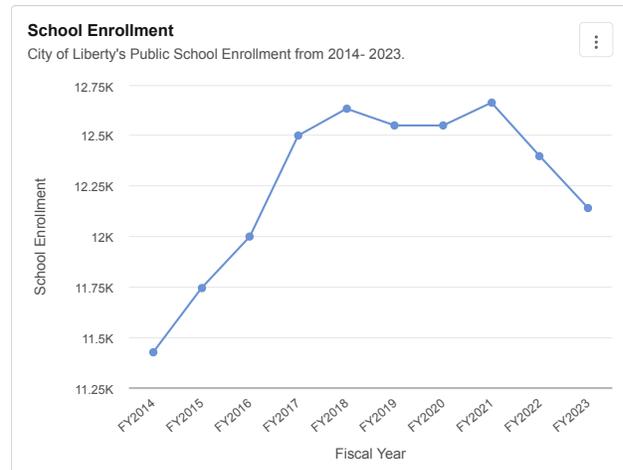
## City of Liberty's Change in Unemployment Rate



Data Updated: Apr 16, 2025, 3:22 PM

Over the course of 10 years, the City's unemployment rate dropped from 5.21 in 2014 to 3.7 in 2023.

## City of Liberty's Change in School Enrollment



Data Updated: Apr 16, 2025, 3:22 PM

The City's public school enrollment grew from 11,427 in 2014 to 12,141 in 2023

## Encourage civic education, involvement, and collaboration.

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

### Social Media

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

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

### Newsletters

The City of Liberty provides an email newsletter for anyone who signs up with a valid email address at [www.libertymissouri.gov/NewsFlash](http://www.libertymissouri.gov/NewsFlash).

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



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

## Historic Downtown Liberty



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

Some activities include:

- Preservation Month: Held during the month of May, a time to celebrate the city's unique cultural and historic assets.
- Historic Downtown Liberty Farmers' Market: Held on Saturdays from May to October, shoppers can select from a plethora of produce, flowers, meats, eggs, baked good, prepared food, and craft items from local farms and businesses.
- Small Business Saturday: Held November 30 to promote the small businesses on the square and around Liberty.
- Hometown Holidays: Hosted in December, individuals and families can visit Historic Downtown Liberty for activities like crafts, a petting zoo, games, live music, a raffle, and photos with Santa. The Mayor's Annual Tree Lighting Ceremony is held shortly after the event in the evening.

## Historic Preservation

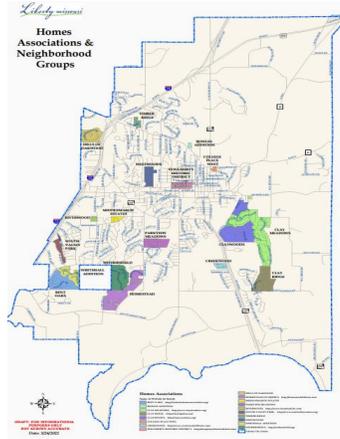


Five Local Historic Districts have been designated by the City of Liberty to recognize buildings and neighborhoods with unique historic and architectural significance.

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

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

## Neighborhood Associations



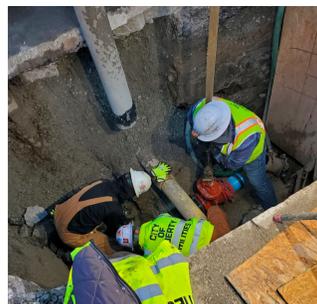
The City of Liberty has several Homeowner Associations and Neighborhood Groups to help citizens connect with surrounding neighbors, their local government, and support services.

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

## Enhance/Increase City Services

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

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



## Neighborhood Beautification



The City of Liberty encourages neighborhood beautification by supporting the public arts, such as the Rotating Sculpture Program and holding four different gallery spaces for art exhibits throughout the City. Support for the arts is made possible by the voter approved Transient Guest Tax.

In addition, the City sponsors many "green and clean" activities. Some examples include participating in a Plogathon in 2023 and 2024 to help clean up trash around the community, and maintaining the City's Tree City USA status since 2004.

# History of Liberty

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

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:

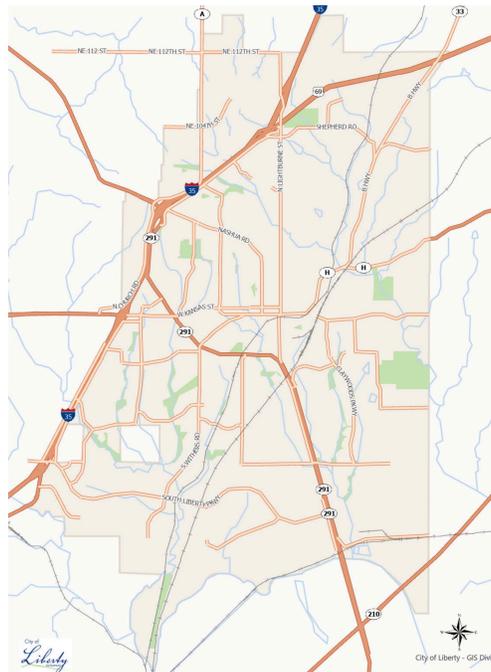
- Enjoys a higher job growth in the past 10 years;
- Has a lower median home price;
- Recorded better reading and math scores;
- Has better air quality index; and
- Has shorter commute times

Today, Liberty continues to enjoy both residential and commercial development while also maintaining its strong sense of history. Liberty is home to six historic districts, eight 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 ideally located northeast of Kansas City on Interstate 35, Liberty enjoys easy access to the amenities of the big city, while preserving the atmosphere of a small town. Liberty’s location offers close proximity to north-south and east-west interstates, rail lines and air service. Approximately 27 square miles in land area, Liberty is conveniently located 20-30 minutes from downtown Kansas City and Kansas City International Airport. Bounded on the west by I-35, a major north-south interstate, Liberty is also within five miles of I-435, and within 12 miles of I-29 and I-70.



# 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, 2024. 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

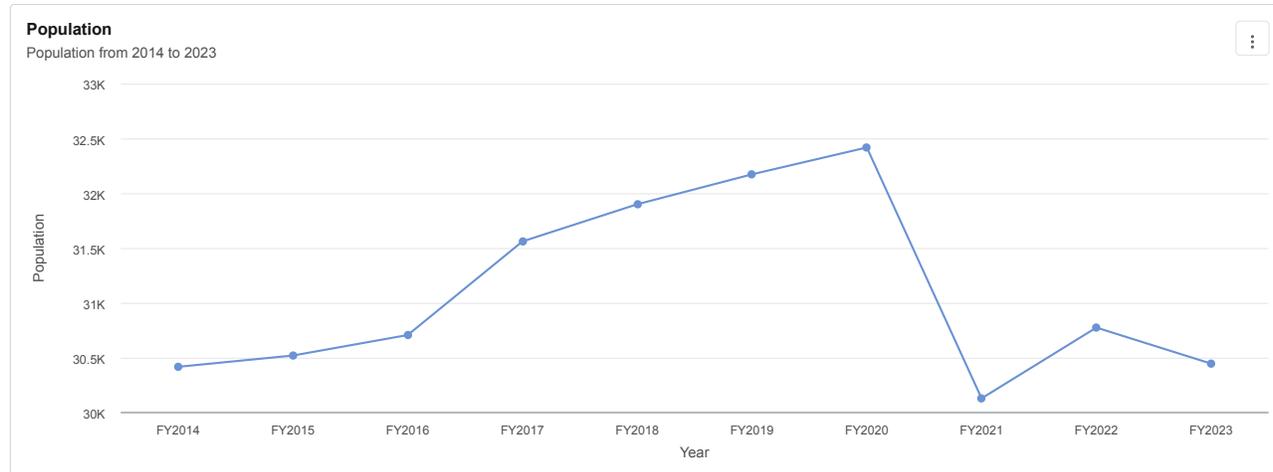
**January 01, 2024**

*Christopher P. Morill*

Executive Director

# Demographics and Statistics

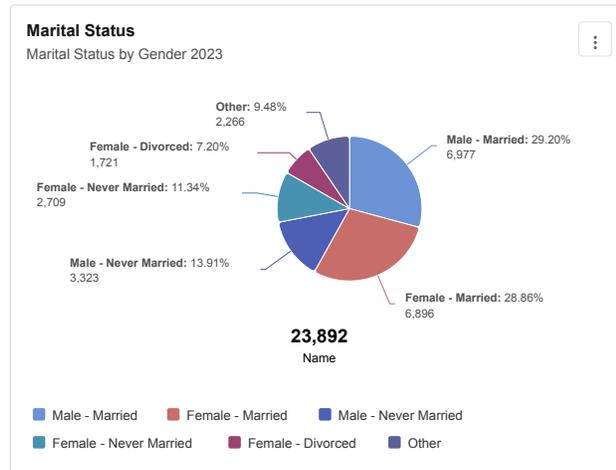
Population and labor force data for the City of Liberty, Missouri



Data Updated: Mar 31, 2025, 9:35 PM

The City of Liberty's population grew from 30,419 in 2014 to 30,446 in 2023.

Source: [Census Reporter \(ACS 2023 5-year\)](#)



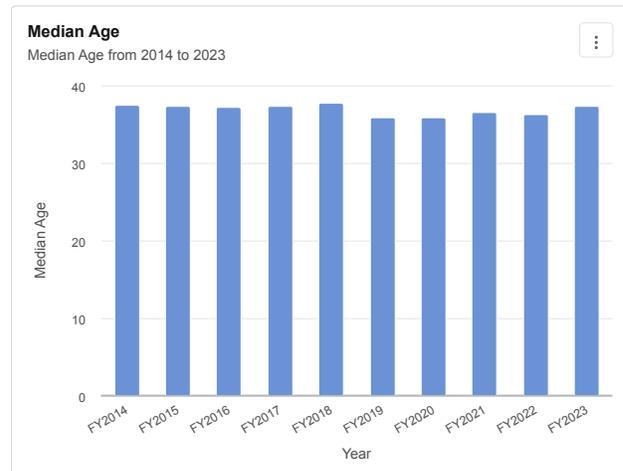
Data Updated: Mar 31, 2025, 9:35 PM

## Marital Status as of 2023

- **Married:**
  - Female: 28.86%
  - Male: 29.2%
- **Never Married:**
  - Female: 11.34%
  - Male: 13.91%
- **Divorced:**
  - Female: 7.2%
  - Male: 5.0%
- **Widowed:**
  - Female: 3.9%
  - Male: 0.5%

## Median Age

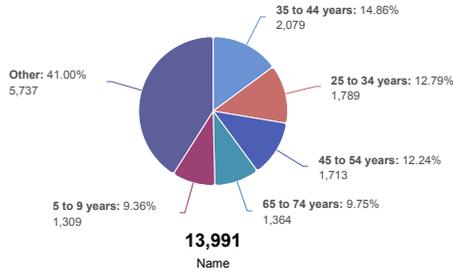
Median age for 2023 (37.3) is slightly higher than it was in 2014 (37.0).



Data Updated: Mar 31, 2025, 9:35 PM

### Population by Age

Population by age group as of 2023.



- 35 to 44 years
- 25 to 34 years
- 45 to 54 years
- 65 to 74 years
- 5 to 9 years
- Other

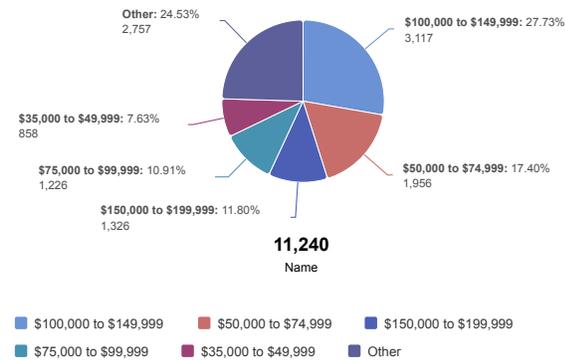
Data Updated: Mar 31, 2025, 9:35 PM

### Population by Age as of 2023

Name	FY2023
<b>Value</b>	
15 to 19 years	8.6%
85 years and over	1%
60 to 64 years	7.5%
5 to 9 years	9.4%
75 to 84 years	4.2%
65 to 74 years	9.7%
20 to 24 years	6.2%
45 to 54 years	12.2%
35 to 44 years	14.9%
10 to 14 years	7.5%
55 to 59 years	5.8%
25 to 34 years	12.8%
<b>VALUE</b>	<b>100%</b>

### Total Household Income

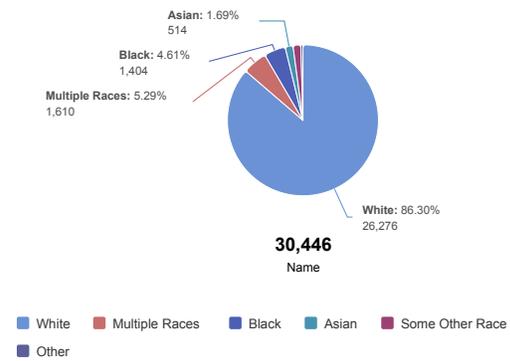
Population by household income as of 2023.



Data Updated: Mar 31, 2025, 9:35 PM

### Race

Population by race as of 2024.

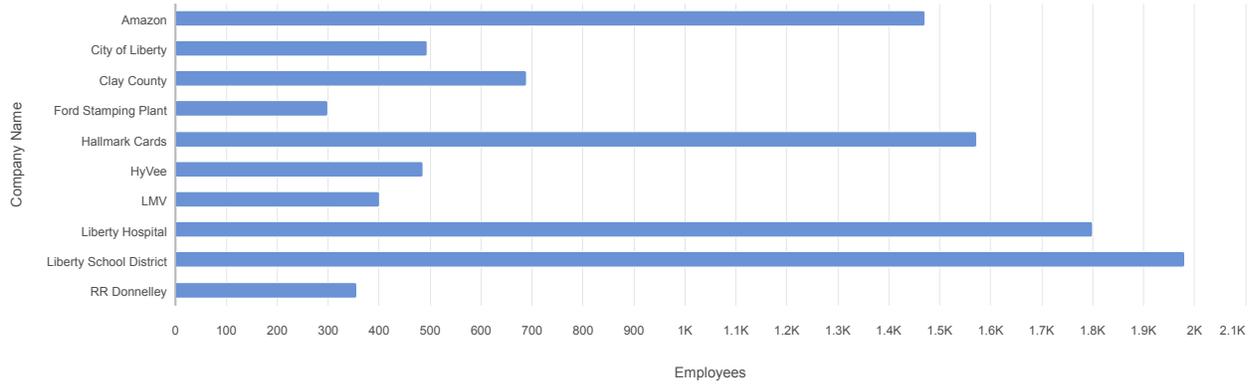


Data Updated: Mar 31, 2025, 9:35 PM

# City of Liberty Statistics

## Employers

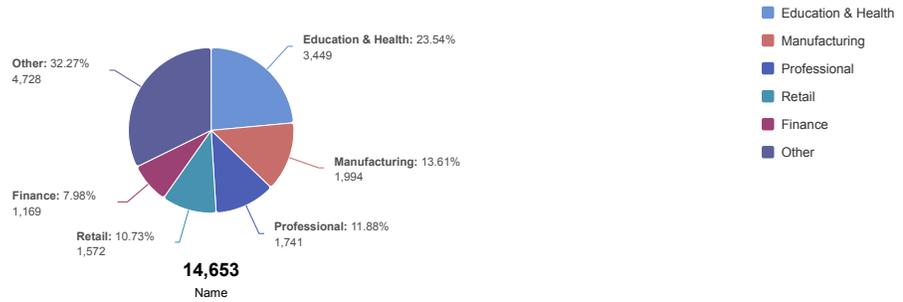
Top employers in the City of Liberty in 2024.



Data Updated: Apr 02, 2025, 3:25 PM

## Industry

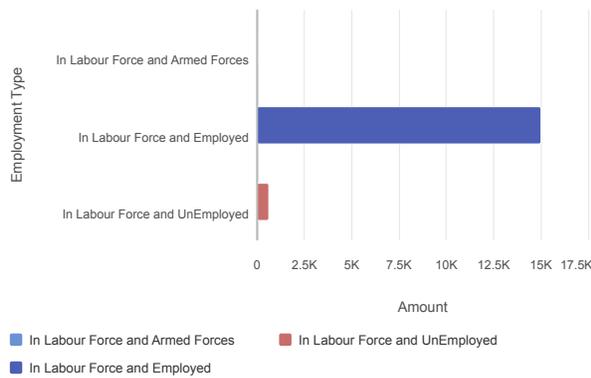
Jobs by industry.



Data Updated: Apr 01, 2025, 3:27 PM

## Employment

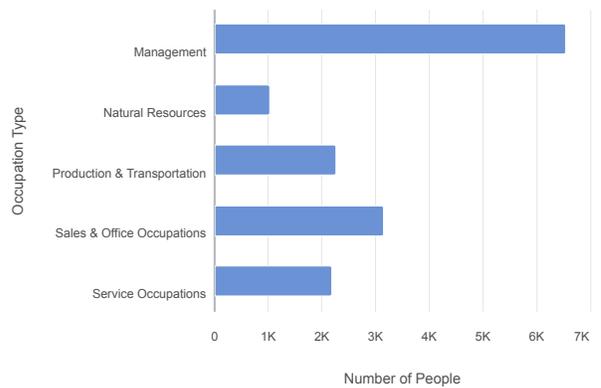
Employment and unemployment.



Data Updated: Apr 01, 2025, 3:27 PM

## Occupation

Top occupations



Data Updated: Apr 01, 2025, 3:27 PM

# 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 10 and 14% 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

2025 Budget



December 07, 2024

Honorable Mayor and Members of the City Council:

For your consideration is the proposed 2025 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 2025. 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 2025, 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 2025 budget adoption. Attachments providing budgetary details are also provided.

## 2025 HIGHLIGHTS

For 2025, City revenue budgets are expected to show a continued growth with core revenues equaling and/or exceeding prior year levels. The additional revenue that the City will generate in 2024 is primarily attributable to the projected increase in the levy rate as a result of the reset that was approved in 2022. In 2023, the Council approved the Hancock Maximum increase in the levy rate which resulted in an increase of overall property tax revenue of \$564,174. Projected new revenues from tiered chapter 100 tax abatements are included in the overall property tax increase as well. For Budget Year 2024, Council approved the property tax levy to be set at the state allowable Hancock. This will generate an estimated \$0.72M in additional revenue that will be split between General Operations and Parks. There was a minimal increase on the City portion of their end of year real estate taxes. Our average homeowner is expected to see an increase of \$39.00 on their real estate tax bill. The 2023 Levy rate for the City of Liberty is calculated at 0.8751% per \$100 assessed value. With the approval of the Hancock Maximum, Liberty is still the third lowest levy rate in Clay County.

In April 2018, the voters approved a Use Tax for the City. The current rate of this new tax is 3.375% and is applied to all retail sales that qualify under Missouri State law governing this revenue source. This source is a General Fund revenue item. Specific capital expenditures (new Animal Shelter, new Parks maintenance operation center and Neighborhood Park improvements) have been completed. These projects are resourced through the issuance of 2018 special obligation bonds. The debt service for these capital projects will be paid from Use Tax funds. Beyond providing debt service funding, the Use Tax represents a significant modernization of General Fund revenues. With the continual transition of retail sales from "brick and mortar" sales to online sales, the City is excited to have the Use Tax as a revenue for the future. Revenues generated from the Use Tax that are not required for debt service and capital expenditures will be used to support General Fund operations in 2024.

In 2023, the City has experienced a slowing in development related activities. This decrease in development activities can be attributable to high inflationary cost and much higher interest rates. In 2024, this is projected to continue and has been taken into consideration within the 2024 Budget. However in 2022, the City experienced a significant increase in development related activities, with the construction of 9 new commercial and industrial buildings totaling just shy of 3.0M square feet were constructed and opened. Also in 2022, the City saw an increase in residential development with the construction of approximately 200 new units, including 37 new single family homes. Two larger developments that were also approved in 2022 approved projects such as Montage (a 1075 acre mixed use development) and Whitehorse (a 153 acre, 326 lot subdivision) will begin construction by mid year or 2024. When construction begins on these two residential developments it will ensure community growth in the coming years.

For 2025, employee compensation adjustments are budgeted at an increase of 3.0% across the board for all personnel not covered by the Public Safety Sales Tax Fund. The 3.0% adjustment helps the City remain competitive in retaining the quality employees that provide the high level of services our citizens expect. It also helps to offset inflationary increases that have been experienced in current years. The Public Safety Sales Tax Fund provides for needed market adjustments for the Police Department and adjustments for years of service for the Fire Department. More discussion of activities in that fund will be provided in that section of this memo.

## Total Budget Summary

The following table presents the 2025 revenue, expenditures, and inter-fund transfers for the City's total proposed operating and capital budgets:

Fund	REVENUE	EXPENDITURE
	FY2025	FY2025
GENERAL FUND	\$29,413,515	\$28,241,255
PUBLIC SAFETY SALES TAX FUND	\$4,290,570	\$9,375,429
TRANSIENT GUEST TAX FUND	\$717,150	\$906,193
POLICE TRAINING FUND	\$11,030	\$10,500
INMATE SECURITY FUND	\$6,115	\$5,500
CEMETERY MAINTENANCE FUND	\$57,300	\$142,250
LIMITED CAPITAL FUND	\$0	\$2
CAPITAL SALES TAX FUND	\$4,250,474	\$3,909,637
TRANSPORTATION SALES TAX FUND	\$5,617,470	\$4,336,989
PARK SALES TAX FUND	\$1,753,250	\$440,470
ECONOMIC DEVEL SALES TAX FUND	\$2,912,280	\$2,925,717
FIRE SALES TAX FUND	\$2,112,250	\$1,725,541
PARKS FUND	\$1,276,538	\$2,010,120
SPORTS COMPLEX FUND	\$1,704,767	\$2,185,140
COMMUNITY CENTER FUND	\$2,167,531	\$2,732,465
WATER OPERATING FUND	\$7,351,530	\$8,225,148
WASTEWATER OPERATING FUND	\$13,388,149	\$9,756,049
WATER CAPITAL FUND	\$42,000	\$1,115,002
WASTEWATER CAPITAL FUND	\$113,500	\$3,950,001
SOLID WASTE FUND	\$2,502,207	\$2,491,471
BLUE JAY CROSSING CID TAX	\$204,444	\$204,444
TIF-LIBERTY COMMONS	\$4,492,963	\$4,356,566
TIF BLUE JAY CROSSING	\$1,120,424	\$1,120,424
TIF TRIANGLE DEBT SERIES 07	\$200	\$1,595
TIF ROGER'S PLAZA DEBT SERVICE	\$721,675	\$588,022
CEMETERY TRUST FUND	\$54,000	\$0
FRANK HUGHES MEMORIAL TRUST	\$1,200	-
<b>FUND TOTAL</b>	<b>\$86,282,532</b>	<b>\$90,755,930</b>

### INTERFUND TRANSFERS

Fund	REVENUE	EXPENDITURE
	FY2025	FY2025
GENERAL FUND	\$972,020	\$2,103,623
PUBLIC SAFETY SALES TAX FUND	\$1,652,123	-
TRANSIENT GUEST TAX FUND	-	\$2,000
CEMETERY MAINTENANCE FUND	\$75,000	\$0
CAPITAL SALES TAX FUND	\$0	\$303,010
TRANSPORTATION SALES TAX FUND	-	\$936,750
PARK SALES TAX FUND	\$0	\$1,458,806
ECONOMIC DEVEL SALES TAX FUND	\$621,900	\$500,000
FIRE SALES TAX FUND	-	\$315,000
PARKS FUND	\$818,040	\$49,000
SPORTS COMPLEX FUND	\$480,372	-
COMMUNITY CENTER FUND	\$564,934	-
WATER OPERATING FUND	-	\$1,073,000
WASTEWATER OPERATING FUND	\$500,000	\$2,341,368
WATER CAPITAL FUND	\$1,073,000	-
WASTEWATER CAPITAL FUND	\$2,341,368	-
CEMETERY TRUST FUND	\$0	\$15,000
FRANK HUGHES MEMORIAL TRUST	-	\$1,200
<b>FUND TOTAL</b>	<b>\$9,098,757</b>	<b>\$9,098,757</b>

# General Fund

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

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

The 2025 General Fund Budget does represent a positive budget, with revenues of \$30,385,535 and expenditures of \$30,344,872.

The following provides budgetary detail and discussion on the 2025 General Fund.

## Revenues Comparative Table

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Revenues</b>			
Property Taxes	\$5,817,665	\$6,650,713	\$6,399,208
Franchise Taxes	\$3,821,437	\$3,855,000	\$3,985,000
Sales Tax	\$6,969,715	\$7,040,370	\$7,174,109
Use Tax	\$5,312,041	\$4,500,000	\$4,675,150
Other Tax	\$1,602,672	\$1,620,000	\$1,713,294
Licenses and Permits	\$839,749	\$1,063,150	\$812,000
State and Local Grants	\$712,109	\$741,286	\$824,339
Charges for Services	\$2,166,368	\$2,301,502	\$2,292,871
Interest	\$316,267	\$450,000	\$450,000
Transfers In	\$972,020	\$972,020	\$972,020
Miscellaneous	\$591,935	\$545,121	\$777,544
Fines & Forfeitures	\$300,634	\$310,000	\$310,000
<b>REVENUES TOTAL</b>	<b>\$29,422,613</b>	<b>\$30,049,162</b>	<b>\$30,385,535</b>

## Discussion

### 2025 General Fund Revenue Highlights:

- All revenues are believed to be realistically budgeted.
- Total budgeted 2025 revenues show a favorable balance of \$336,373 when compared to the 2024 forecast. This is attributable to anticipated small increases within Sales and Use Taxes, Franchise Fees and Charges for Services for 2025.
- Property taxes for 2025 are budgeted at an unfavorable level when compared to 2024 due to the adoption of the Revenue Neutral option for the 2025 levy.
- Sales Tax Revenue for 2025 is budgeted at \$7,174,109 and is \$133,739 favorable to the 2024 forecast.
- The 2025 budget reflects a mature sales tax base within the City of Liberty
- Franchise Fees Revenue for 2025 is set at \$3,985,000 and represents an increase of \$130,000 when compared to 2024 forecast. Overall franchise fees have remained status quo, but the City continues to see declines within telecom, landline and cable franchise taxes. These decreases are offset by increases in electric and gas franchise fees.
- Transfers In for 2025 remain the same as they have been for a number of years at \$972,020.
- Utility Overhead Fees for 2025 reflect a \$358,400 budget, this budget has remained a static amount since 2018, this amount reflects calculations of non-direct allocated expenditures paid in the General Fund for support of the Water and Waste Water Funds.

## Expenditures Comparative Table

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses by Type</b>			
Personnel Expenses	\$16,523,418	\$17,141,256	\$18,873,968
Operating Expenses	\$5,924,010	\$7,431,032	\$7,768,727
Interfund Transfer	\$2,109,676	\$5,099,073	\$2,103,623
Capital Outlay	\$3,359,831	\$2,813,842	\$699,024
Debt Service	\$1,435,171	\$1,066,553	\$899,537
<b>EXPENSES BY TYPE TOTAL</b>	<b>\$29,352,106</b>	<b>\$33,551,756</b>	<b>\$30,344,878</b>

### Discussion

The proposed 2025 General Fund Budget is set at \$30,344,872. Beginning in 2021, staff met with departments to get a good understanding of what each department realistically needed to operate at its fullest potential. From these meetings, staff from Administration and Finance compile a true capital list. In 2025, Finance updated this original capital list and when developing the 2025 budget, departments were able to begin including some of these additional expenditures within this budget year.

The following prioritizations were made within the 2025 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 2025 was a priority.
- Compensation budget elements
  - Proposing a 3% salary adjustment
  - Assuming a 10% mid-year cost increase for health insurance/other benefits
  - Assuming a 20% Increase in Property Insurance
  - Assuming a 25% Increase in Liability Insurance
  - Assuming a 20% Increase in Work Comp Insurance

The Management Team, along with Budget Committee, believes these prioritized additions are manageable in 2025

Ongoing Sustainability discussions with Management, Budget Committee and Council will continue in 2025.

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

## General Fund Balance Comparative Table

	2023 Final	2024 Forecast	2025 Budget
<b>Total Current Core Revenue</b>	\$28,092,194	\$28,718,742	\$29,055,115
From Transfers In	\$1,330,420	\$1,330,420	\$1,330,420
<b>TOTAL CORE REVENUE WITH TRANSFERS IN</b>	<b>\$29,422,614</b>	<b>\$30,049,162</b>	<b>\$30,385,535</b>
From One Time	\$0	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$29,422,614</b>	<b>\$30,049,162</b>	<b>\$30,385,535</b>
Salary and Non-Salary Expenditures	\$22,802,637	\$25,154,027	\$26,940,738
Capital Expenditures	\$4,439,706	\$3,598,657	\$1,300,514
<b>TOTAL EXPENDITURES</b>	<b>\$27,242,343</b>	<b>\$28,752,684</b>	<b>\$28,241,252</b>
GF Transfer to PSST	\$1,630,992	\$4,647,573	\$1,652,123
Transfers Out - Parks Wellness	\$1,500	\$1,500	\$1,500
Transfers Out - Cemetary	\$60,040	\$60,000	\$60,000
Transfer Out to Parks - Comm Ctr Passes	\$117,176	\$90,000	\$90,000
Transfer Out to Park Maintenance - Non-Fee Producing Amenities (Trails/Parks)	\$300,000	\$300,000	\$300,000
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$29,352,051</b>	<b>\$33,851,757</b>	<b>\$30,344,875</b>
<b>TOTAL REVENUE LESS TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$70,563</b>	<b>-\$3,802,595</b>	<b>\$40,660</b>
LESS: RESERVATION OF ENCUMBRANCES	\$0	\$994,467	\$500,000
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$10,634,356</b>	<b>\$5,837,294</b>	<b>\$6,372,421</b>
<b>Fund Balance Percentage</b>	<b>37.86%</b>	<b>20.33%</b>	<b>21.93%</b>

### 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 2025 budget is within that range at a 21.93% level.

# Parks Operating Fund

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

## Parks Fund Balance Recap

	2023 Final	2024 Forecast	2025 Budget
<b>Revenue</b>			
Property Tax	\$1,055,040	\$1,149,370	\$1,142,658
Grants	\$105,823	\$75,000	\$75,000
Sports Complex / Sports Programs	\$1,191,356	\$1,305,438	\$1,555,988
Community Center	\$1,985,957	\$1,987,273	\$2,054,561
Charges for Services	\$22,220	\$22,570	\$23,000
Contributions	\$0	\$0	\$0
Lease Proceeds	\$0	\$0	\$0
Bond Proceeds	\$0	\$0	\$0
Miscellaneous/Other	\$285,297	\$304,206	\$261,129
Miscellaneous/Other - Solar Rebate	\$0	\$0	\$0
Interest	\$62,300	\$25,547	\$36,500
Transfer from the Cemetery Maintenance Fund	\$0	\$0	\$0
Transfer in From General Fund	\$418,676	\$391,500	\$391,500
Park Sales Tax Transfer	\$1,143,635	\$1,388,600	\$1,458,806
Transfer in from the Trans Sales Tax Fund	\$11,840	\$11,840	\$11,840
Frank Hughes Library Interest	\$1,171	\$1,375	\$1,200
<b>TOTAL REVENUE</b>	<b>\$6,283,315</b>	<b>\$6,662,719</b>	<b>\$7,012,182</b>
<b>Expenditures</b>			
Administration			
Employee Compensation	\$399,452	\$425,177	\$470,171
Non-Salary	\$192,565	\$177,188	\$183,734
Transfers	\$49,000	\$49,000	\$49,000
Frank Hughes Library			
Non-Salary	\$1,649	\$3,021	\$3,554
Park Maintenance			
Employee Compensation	\$775,969	\$819,792	\$875,168
Non-Salary	\$426,140	\$537,997	\$477,493
Sports Programs			
Employee Compensation	\$775,715	\$877,516	\$1,046,644
Non-Salary	\$1,102,572	\$1,143,994	\$1,138,495
Community Center			
Employee Compensation	\$1,578,253	\$1,653,050	\$1,813,473
Non-Salary	\$841,294	\$975,984	\$918,992
<b>TOTAL EXPENDITURES</b>	<b>\$6,142,609</b>	<b>\$6,662,719</b>	<b>\$6,976,724</b>
<b>TOTAL REVENUE LESS TOTAL EXPENDITURES AND TRANSFER</b>	<b>\$140,706</b>	<b>\$0</b>	<b>\$35,458</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$666,132</b>	<b>\$666,132</b>	<b>\$701,590</b>
Fund Balance Percentage	10.60%	10.00%	10.01%

## 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 2025 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 2025 mission and goals for the Parks Department:

### Mission/Vision

- Park Boards'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

- Continue Implementation of "Imagine Liberty 2032" Parks & Rec Master Plan strategic goals as necessary.
- Host a meeting with the Bennett Park neighborhood to align the future park development
- Deep dive into new programs, alternate space and/or revenue opportunities

## **Financial**

The 2025 Parks Fund is balanced. Park revenues are budgeted at \$7,012,182 and expenditures are budgeted at \$6,976,724. The 2025 budget continues the recognition of services performed by Parks for the benefit of City cemeteries. The Cemetery Sexton was created and hired in 2022, this position is funded through the General Fund. It is estimated that the General Fund will continue to provide support to the Cemetery Maintenance fund through a transfer from General Fund to Cemetery Maintenance of \$60,000 per year.

The fund balance requirement for the Parks Department speaks to a percentage range of 10% to 14%, with a goal of 12%. The Parks Departments ending fund balance for 2025 is projected to be 10.01%.

### Capital purchases and projects budgeted within the 2025 Operations Budget

#### Parks

- Westboro playground surface \$3,000
- Westboro playground inclusive amenity \$10,000
- City Park Playground surface install \$15,000
- Ruth Moore Basketball Court resurface and fencing \$20,000
- Westboro pickleball court sidewalks \$15,000
- Ruth Moore Restroom replacement \$125,000
- Wilshire Bridge \$70,000

#### Sports Complex/Programs

- Sports Complex trail overlay \$42,000

#### Capital Purchases

- Skid Steer for Sports Complex \$56,000
- Security Cameras at Sports Complex \$30,000
- 3 New vehicles for Parks (Enterprise Leasing) \$30,000
- Community Center Roof repairs \$125,000
- Homestead Trail to Westboro Trail Design \$60,000

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

# Public Safety Sales Tax (PSST) Fund

Voters approved a ½-cent Public Safety Sales Tax in April of 2017. The intent of this tax was to help fund 3 additional Firefighters/EMTS and 4 additional Police Officers and to help mitigate compression challenges and help with retaining and retention of public safety personnel. In fall of 2021 the second salary structure was implemented. The Fire union opened discussions to negotiate a new three year contract. At the time of the approval of this contract, the City of Liberty was able to provide market competitive salary adjustments. In late summer of 2022, the Police Union opened negotiations, effective January 2023 that three year contract will become effective. It is our goal to maintain the same expectation for Police as we had for Fire, by providing market competitive salary adjustments. For the Fire Department, implementation of a three-year step plan began in January of 2022. Under this new contract, it will provide a 2% market adjustment and a 3% step adjustment each year through 2024. For the Police Department, implementation of a three-year step plan will begin in January 2023. Under this new contract, it will provide Police personnel a 2% market increase and a 4% step adjustment for Police Officers and a 2% market adjustment and a 3% step adjustment for Corporals and Sergeants through 2025. The General Fund will maintain 2016 salary funding levels for both Fire and Police and all step plan and benefit cost increases will be a cost to the Public Safety Sales Tax. A total of 16 new positions for Fire and Police have been created since the approval of the Public Safety Sales Tax. The Police Department has a total of 59 positions (including the Chief) budgeted in 2024. The Fire Department has a total of 65 positions budgeted in 2024.

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

While commitments of the PSST have been maintained, funding levels have not kept up with the competitive market that we continue to experience in the Public Safety industry. To help mitigate any revenue shortfalls, the General Fund will continue to transfer additional dollars into the Public Safety Sales Tax Fund in 2024. The total transfer from General Fund to Public Safety Sales Tax Fund for 2024 is \$1.6M, this will be an ongoing transfer through the end of the current contracts. American Rescue Funds (ARPA Funds) have been utilized as a funding mechanism in this fund as well. In 2022, \$1.5M was transferred; another \$3.7M was transferred in 2023.

## Public Safety Sales Tax Fund Comparative Table

	2023 Final	2024 Forecast	2025 Budget
<b>Beginning Fund Balance</b>	\$5,688,147	\$6,433,056	\$6,637,979
<b>Revenues</b>			
PSST Sales Tax	\$3,575,948	\$3,625,680	\$3,694,570
Recreational Marijuana	\$0	\$450,000	\$450,000
Interest	\$163,868	\$140,000	\$140,000
Unrealized Gains/(Loss) - FMV	\$81,605	\$6,000	\$6,000
ARPA Funds	\$3,265,557	\$3,000,000	\$0
Resetting the Levy	\$0	\$1,000,000	\$1,000,000
GF Fund Balance Transfer	\$0	\$125,000	\$125,000
2007 TIF Incremental Revenues	\$1,631,000	\$522,473	\$527,123
<b>TOTAL REVENUES</b>	<b>\$8,717,978</b>	<b>\$8,869,153</b>	<b>\$5,942,693</b>
<b>Expenditures</b>			
Total Police Expenditures	\$41,736	\$313,146	\$538,813
Total Fire Expenditures	\$203,356	\$311,468	\$376,967
<b>TOTAL EXPENDITURES</b>	<b>\$245,092</b>	<b>\$624,614</b>	<b>\$915,780</b>
PSST Base Position Salary Costs	\$7,727,713	\$8,039,616	\$8,459,649
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$7,972,805</b>	<b>\$8,664,230</b>	<b>\$9,375,429</b>
<b>TOTAL REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENDITURES</b>	<b>\$744,909</b>	<b>\$204,923</b>	<b>-\$3,432,736</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$6,433,056</b>	<b>\$6,637,979</b>	<b>\$3,205,243</b>

## Discussion

### Committee Coordination

The 2025 PSST Budget was reviewed by the PSST Oversight Committee on December 12, 2024 . That committee found the budget submittal consistent with voter intent.

# Capital Improvement Program

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

The City has constructed the CIP to encompass a five-year period. It attempts to reconcile the voter communications made at the time of the November 2008 election, which authorized the extension of the sales tax funding sources, to current economic realities, infrastructure requirements, and grant opportunities. Further, the CIP blends a mix of pay-as-you-go projects with long-term bonding. While establishing a five-year spending plan, it also provides for the 2025 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 \$49.38 million and are:

## 2025 – 2030 CIP Expenditures

\$18.52M – Street Restoration/General Transportation Improvements/Street Maintenance Supplies

\$2.67M – Public Works Equipment – Building Maintenance/Misc. Expenses

\$2.92M – Signal Light Maintenance/Upgrades

\$3.74M – Storm Water Improvements

\$3.70M – Bridge Replacement Projects

\$1.80M – Sidewalk Program

\$1.89M – Capital Engineer/Street Maintenance Workers

\$0.40M – Transportation Enhancement Projects/City Landscaping Funds

\$1.02M – IRIS Transportation (\$170K annual commitment)

\$3.64M – Transfers Out to General Fund

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

\$0.08M – Transfers Out to Parks – For City Landscaping Funds

\$5.25 M – Debt Service/Loan Costs

# Capital Sales Tax Fund

The Capital Sales Tax Fund is one of the funds 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 received revenues from the County road levy through both direct allocations and monies received from Liberty Special Road District #5.

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

## Capital Sales Tax Fund Comparative Table

	2023 Final	2024 Forecast	2025 Budget
<b>Beginning Fund Balance</b>	\$2,998,512	\$4,607,216	\$5,887,527
<b>Revenues</b>			
Capital Improvement Sales Tax	\$3,541,838	\$3,625,680	\$3,694,570
TIF Sales Tax Transfers	-\$231,827	-\$243,070	-\$248,100
Clay Co Road Fund - Current Formula - City Direct	\$259,777	\$271,315	\$278,484
Clay County - Sales Tax Distribution - City Direct	\$384,806	\$386,704	\$395,520
Interest	\$69,800	\$120,000	\$120,000
Unrealized Gains/Losses	\$40,218	\$10,000	\$10,000
Miscellaneous Income	\$7,523	\$642	\$0
Lease Proceeds	-	\$388,585	-
<b>TOTAL REVENUES</b>	<b>\$4,072,135</b>	<b>\$4,562,424</b>	<b>\$4,250,474</b>
<b>Expenditures</b>			
Capital Engineer Salary	\$51,770	\$57,905	\$64,184
Heath Savings Account	\$1,920	\$1,920	\$1,920
Social Security FICA	\$3,948	\$4,488	\$5,057
LAGERS Retirement Program	\$7,727	\$9,360	\$10,974
Workers Compensation	\$245	\$177	\$213
Health Insurance	\$18,470	\$18,471	\$19,392
Life Insurance	\$24	\$24	\$25
Dental Insurance	\$422	\$500	\$525
Vision Insurance	\$139	\$164	\$172
Disability Insurance	\$32	\$30	\$32
Radio Maintenance	\$11,068	\$9,107	\$9,000
Public Works Capital Equipment	\$778,471	\$708,585	\$380,000
Computer Software	\$15,000	\$15,000	\$15,000
Public Works - Equipment Rental	\$10,885	\$20,300	\$15,000
Building Maintenance	\$2,000	\$0	\$0
Liability Insurance	\$1,365	\$1,517	\$1,492
Capital Project Design	\$0	\$0	\$550,000
Street Restoration - Base	\$408,492	\$1,000,000	\$1,600,000
Miscellaneous Fees	\$1,066	\$0	\$0
Maintenance Projects- (Signal Light Maintenance)	\$28,548	\$50,000	\$50,000
Asphalt - Street Repairs	\$134,653	\$110,000	\$120,000
Gravel - Street Repairs	\$4,098	\$1,000	\$5,000
Street Signs	\$24,015	\$20,000	\$30,000
Storm water Maintenance	\$19,092	\$30,000	\$35,000
NPDES Expense	\$10,894	\$10,000	\$15,000
Capital Stormwater Improvement Program	\$118,195	\$450,000	\$450,000
Storm water Improvements	\$250	\$0	\$0
Public Works Capital Equipment - Lease Principal - Radios	\$7,699	\$0	\$70,000
Public Works Capital Equipment - Lease Interest - Radios	\$230	\$0	\$11,859
Debt Service Fees	\$224	\$210	\$0
Transfer in to the General Fund	\$303,010	\$303,010	\$303,010
Transfer to Debt Service	\$453,837	\$457,777	\$449,791
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$2,463,431</b>	<b>\$3,279,545</b>	<b>\$4,212,646</b>
<b>TOTAL REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENDITURES</b>	<b>\$1,608,704</b>	<b>\$1,280,311</b>	<b>\$37,828</b>

### Discussion

#### **Committee Coordination**

The 2025 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.

#### **2025 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 2025 resources for the Capital Sales Tax from all sources are budgeted at \$4,250,474. Capital Sales Tax revenues account for \$3,694,570 of the total. Combined County Road Levy and Road District revenues are estimated to be \$674,004.

Total proposed expenditures and transfers from all sources for 2025 are expected to be \$4,212,646. Of that amount, Pay-As-You Go expenditures, inclusive of street maintenance expenditures, amount to \$3,762,855.

Debt Service amounts are budgeted at \$449,791.

Income favorable to expenditures will show a combined surplus of \$37,828. End of the year undesignated fund balance is projected to be \$5,474,030. 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.

## Transportation Sales Tax Fund

The Transportation Sales Tax Fund is the City's other fund comprising the Capital Improvement Program (CIP). The 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 2025 Transportation Sales Tax Fund

### Transportation Sales Tax Fund Comparative Table

	2023 Final	2024 Forecast	2025 Budget
<b>Beginning Fund Balance</b>	\$3,663,623	\$3,976,041	\$4,251,175
<b>Revenues</b>			
Transportation Sales Tax	\$3,541,838	\$3,575,525	\$3,694,570
Sales Tax Transfer	-\$237,825	-\$243,070	-\$248,100
Interest	\$85,506	\$115,000	\$115,000
Unrealized Gains/(Loss) - FMV	\$41,353	\$600	\$6,000
Miscellaneous Income	\$520,000	\$5,000	\$2,050,000
<b>TOTAL REVENUES</b>	<b>\$3,441,757</b>	<b>\$3,441,757</b>	<b>\$5,617,470</b>
<b>Expenditures</b>			
Street Maintenance Workers	\$105,856	\$107,190	\$113,205
Overtime	\$2,967	\$4,381	\$4,380
Health Savings Account	\$3,800	\$3,600	\$3,600
Social Security FICA	\$8,449	\$8,663	\$9,271
LAGERS Retirement Program	\$15,241	\$18,026	\$20,117
Workers Compensation	\$8,242	\$6,729	\$8,075
Health Insurance	\$30,514	\$27,960	\$29,358
Life Insurance	\$59	\$58	\$61
Dental Insurance	\$900	\$864	\$908
Vision Insurance	\$175	\$168	\$177
Disability Insurance	\$40	\$38	\$40
Liability Insurance	\$3,411	\$3,793	\$4,720
Service Fees	\$109	\$0	\$800,000
Street Maintenance	\$1,275,091	\$1,000,000	\$100,000
Sidewalk Replacement Program	\$51,289	\$100,000	\$300,000
Traffic Signal Upgrades	\$736,337	\$265,000	\$2,300,000
Bridge Maintenance Replacement Projects	\$4,240	\$200,000	\$50,000
City Landscaping Funds - Parks	\$16,349	\$16,500	\$16,500
Snow Removal for Commuter Parking Lot	\$175	\$3,000	\$5,200
Legal Fees	\$0	\$148	\$0
City Transportation Enhancement Funds	\$12,889	\$50,000	\$50,000
IRIS Transportaion (Ztrip)	\$70,000	\$126,000	\$170,000
<b>Transfers Out</b>			
Transfer to Eco/Devo Sales Tax Fund for SLP2	\$430,000	\$430,000	\$430,000
Transfer to Eco/Devo Sales Tax Fund for Kansas	\$193,560	\$197,000	\$191,900
City Landscaping Funds - Transfer to Parks	\$11,840	\$11,840	\$11,840
Transfer to Debt Service (South Liberty Interchange)	\$353,910	\$349,508	\$351,376
Transfer back to General Fund	\$303,010	\$303,010	\$303,010
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$3,638,453</b>	<b>\$3,233,476</b>	<b>\$5,273,738</b>
<b>TOTAL REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENDITURES</b>	<b>\$312,418</b>	<b>\$275,134</b>	<b>\$343,732</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$3,976,041</b>	<b>\$4,251,175</b>	<b>\$4,594,907</b>

### Discussion

#### **Committee Coordination**

The 2025 Transportation Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee on November 14, 2024. That committee found the budget submittal consistent with voter intent.

## 2025 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 2025, sales tax total revenues are budgeted at \$3,694,570. Miscellaneous revenue is budgeted at \$2,050,000 for a reimbursement of funds through MARC for the Carbon reduction grant for sidewalks along with reimbursement from MODOT for the signal light at 291 and Blue Jay project.

Total expenditures and transfers out are proposed to be \$5,273,738. The Transportation Sales Tax fund is projected to generate an ending fund balance of \$4,594,907 for 2025. This fund balance must be carried over into 2025 and be utilized for future debt service payments.

## 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 2025 Fire Sales Tax Fund.

## Fire Sales Tax Fund Comparative Table

	2023 Final	2024 Forecast	2025 Budget
<b>Beginning Fund Balance</b>	\$2,577,170	\$2,885,982	\$2,425,386
Revenues			
Fire Sales Tax	\$1,788,394	\$1,812,840	\$1,847,290
Sales Tax Transfers	-\$115,914	-\$121,530	-\$124,040
ARPA Fire Protectin Grant	\$0	\$20,000	\$0
Interest	\$72,465	\$85,000	\$85,000
Unrealized Gains/Losses	\$33,701	\$4,000	\$4,000
GEMT	\$144,768	\$250,000	\$250,000
Miscellaneous Revenue (Hosp. Contract )	\$49,817	\$50,000	\$50,000
<b>TOTAL REVENUES</b>	<b>\$1,973,231</b>	<b>\$2,100,310</b>	<b>\$2,112,250</b>
Expenditures			
Salaries - EMS Chief	\$108,759	\$110,368	\$115,927
Health Savings Account	\$2,400	\$2,400	\$2,400
Social Security	\$8,182	\$8,464	\$9,053
LAGERS Retirement Program	\$31,687	\$31,797	\$32,777
Workers Compensation	\$437	\$7,258	\$8,710
Health Insurance	\$19,536	\$19,536	\$20,514
Life Insurance	\$29	\$29	\$31
Dental Insurance	\$624	\$624	\$656
Vision Insurance	\$144	\$144	\$152
Disability Insurance	\$38	\$38	\$40
Financial Fees (GEMT)	\$80,291	\$80,149	\$85,000
Liability	\$1,705	\$1,896	\$2,360
Building Maintenance	\$19,939	\$15,000	\$15,000
Minor Equipment	\$17,562	\$185,006	\$190,000
Lease Principal 2024 Ambulance	\$0	\$0	\$305,000
Lease Interest 2024 Ambulance	\$0	\$0	\$51,012
Construction Lease Principal 2014	\$74,000	\$0	\$0
Lease Principal 2014 Pumpers	\$236,000	\$0	\$0
Construction Lease Interest 2014	\$1,487	\$0	\$0
Lease Interest 2014 Pumpers	\$4,744	\$0	\$0
Debt Service Fees	\$636	\$0	\$0
Vehicles - Other	\$0	\$0	\$180,000
Capital Equipment	\$0	\$520,000	\$353,100
Computer Equipment	\$0	\$5,500	\$10,000
Construction	\$495,726	\$1,012,911	\$100,000
Transfer to Debt Service	\$245,495	\$244,786	\$243,808
General Fund Transfer	\$315,000	\$315,000	\$315,000
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$1,664,421</b>	<b>\$2,560,906</b>	<b>\$2,040,540</b>
<b>TOTAL REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENDITURES</b>	<b>\$308,810</b>	<b>-\$460,596</b>	<b>\$71,710</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$2,885,980</b>	<b>\$2,425,386</b>	<b>\$2,497,096</b>

## Discussion

### **Committee Coordination**

The 2025 Fire Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee on November 14, 2024. That committee found said submittal consistent with voter intent.

### 2025 – 2030 CIP Expenditures

\$12.9M – Total Expenses

\$0.74M – 2017 Fire Station construction projects and ambulance debt service – 2027 Payoff

\$1.84M – 2025 Ambulance debt service

\$2.87M – Future Pumper and Ladder Truck debt service

\$1.23M – Salary and Benefits (2019 New Position from GEMT funds)

\$0.51M – GEMT payment

\$3.64M – Equipment and vehicles – Pay-as-You-Go

\$0.19M – Building construction and maintenance

\$1.88M – Transfer to the General Fund – Continuation of salary support

### **Financial**

The 2025 budget represents the continuation of the process where the majority of sales tax revenues are retained in the Fire Sales Tax Fund. The 2025 Fire Sales Tax Fund revenue budget is budgeted at \$2,112,250 and is comprised of \$1,847,290 in sales tax revenues and \$300,000 from Liberty Hospital Contract and GEMT (Ground Emergency Medical Transport) Program. The Ground Emergency Medical Program is a voluntary program that allows for the reimbursement of uncompensated costs to eligible GEMT providers who provide qualifying emergency ambulance services to Department of Social Services, MO HealthNet participants. The City of Liberty has participated in the GEMT program for five years. The revenue received from the GEMT program funds the EMS Chief salary and benefits.

For 2025, budgeted expenditures and transfers totaled \$2,040,539. They are comprised of \$190,260 in Salary and Benefits for the EMS Chief position; \$243,808 in debt service payments, a \$315,000 transfer into the General Fund to support fire staffing, and \$1,291,472 for the acquisition of other capital equipment, building maintenance and fees for the GEMT program .

Comparing revenues to expenditures, you will find a favorable surplus balance of \$71,711. The 2025 anticipated undesignated fund balance is \$1,474,838. 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 2025 Parks Sales Tax Fund Pay-As-You Go sub-fund.

## Park Sales Tax Fund Comparative Table

	2023 Final	2024 Forecast	2025 Budget
<b>Beginning Fund Balance</b>	\$1,550,353	\$1,689,064	\$1,689,065
Revenues			
Sales Tax	\$1,788,394	\$1,812,840	\$1,847,290
Sales Tax Transfers	-\$83,562	-\$121,530	-\$124,040
Interest	\$25,716	\$35,000	\$25,000
Unrealized Gains/Losses FMV	\$13,158	\$5,000	\$5,000
<b>TOTAL REVENUES</b>	<b>\$1,743,706</b>	<b>\$1,731,310</b>	<b>\$1,753,250</b>
Expenditures			
Misc Fees	\$161	\$0	\$0
2015 Special Obligation Bond Principal	\$85,000	\$85,000	\$85,000
2015 Special Obligation Bond Interest	\$21,641	\$19,615	\$17,566
Project: new Ruth Moore shelter roof	\$0	\$10,111	\$0
Project: new Westboro restroom	\$0	\$111,493	\$0
Project: LCC Rock Wall	\$0	\$45,487	\$0
Building Improvements	\$198,490	\$75,955	\$0
Park Fund Transfer - Parks	\$388,144	\$391,725	\$505,000
Park Fund Transfer - Community Center	\$206,453	\$436,328	\$473,434
Park Fund Transfer -Sports Complex	\$549,038	\$560,547	\$480,372
Trail System Maintenance	\$0	\$14,275	\$0
Vehicles	\$117,899	\$85,074	\$0
Building Improvements	\$3,515	\$0	\$300,000
2018 Special Obligation Bond Principal	\$19,615	\$19,728	\$24,970
2018 Special Obligation Bond Interest	\$15,029	\$14,048	\$12,934
Debt Service Fees	\$10	\$0	\$0
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$1,604,995</b>	<b>\$1,869,386</b>	<b>\$1,899,276</b>
<b>TOTAL REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENDITURES</b>	<b>\$138,711</b>	<b>-\$138,076</b>	<b>-\$146,026</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$1,689,064</b>	<b>\$1,550,988</b>	<b>\$1,543,039</b>
Add: Park Developer and Tree Fund Balance to Total Ending Fund Balance	\$108,963	\$185,166	\$185,166
<b>TOTAL PARKS CAPITAL FUND PER AUDIT</b>	<b>\$1,798,027</b>	<b>\$1,736,154</b>	<b>\$1,728,205</b>

### Discussion

#### **Committee Coordination**

The 2025 Parks Sales Tax Budget was reviewed by the Citizens Sales Tax Oversight Committee on November 14, 2024. That committee found said submittal consistent with voter intent. This budget was also reviewed and recommended by the Liberty Park Board.

#### **2025 – 2030 CIP Expenditures**

\$11.3M – Total Expense

\$0.50M – 2015 Special Obligation Bonds

\$0.22M – 2018 Special Obligation Bonds

\$1.55M – Capital Purchases/Building Improvement/Parks Improvements

\$9.08M – Sales Tax Transfer

#### **Financial**

The 2025 Parks Sales Tax Revenue budget is established at \$1,753,250, of which all is anticipated to come from sales tax revenues.

2025 budgeted expenditures and transfers total \$1,899,276. Funds in the amount of \$1,458,806 will be transferred out to the Park Fund to support those operations. Included in these amounts are, debt service payments associated with the issuance of the 2015 Special Obligation Bonds in the amount of \$102,566 and 2018 Special Obligation Bond debt service payments in the amount of \$37,904. The transfer from Parks Sales Tax to the Parks Fund is expected to increase by \$70,206 when compared to the 2024 Forecast.

Projected income is unfavorable to expenditures in the amount of (\$146,026). Year-end fund balance is projected to be \$1,404,964.

# Economic Development Sales Tax Fund

The Economic Development Sales Tax is the City's third fund comprising the Capital Improvement Plan (CIP). This fund's primary revenue source is the 3/8-cent Economic Development Sales Tax. In addition to sales tax revenues, federal and state grants can/will be leveraged to fund Economic Development projects. This 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. This tax was approved by voters in August 2014 and expires on March 31, 2035, for economic development purposes, including without limitation costs related to the construction of South Liberty Parkway Phase 2 and Downtown infrastructure rehabilitation, and which may include the retirement of financing obligations incurred for any such authorized purposes.

The following provides budgetary detail and discussion on the 2025 Economic Sales Tax Fund.

## Economic Development Sales Tax Fund Comparative Table

	2023 Final	2024 Forecast	2025 Budget
<b>Beginning Fund Balance</b>	\$4,449,898	\$5,248,728	\$5,069,967
Revenues			
Sales Taxes	\$2,682,085	\$2,719,260	\$2,770,930
Interest Earnings Other	\$102,681	\$135,000	\$135,000
Unrealized Gains/Losses FMV	\$54,730	\$6,350	\$6,350
Misc Income	\$0	\$5,763	\$0
Transfer In From The Transportation Sales Tax Fund - Kansas	\$193,560	\$196,500	\$191,900
Transfer In From The Transportation Sales Tax Fund - SLP	\$430,000	\$430,000	\$430,000
<b>TOTAL REVENUES</b>	<b>\$3,463,056</b>	<b>\$3,492,873</b>	<b>\$3,534,180</b>
Expenditures			
LEDC (Partnership-Community Growth)	\$75,000	\$77,250	\$79,570
Health Savings Account	\$1,200	\$1,200	\$1,200
Social Security	\$0	\$0	\$92
Health Insurance	\$8,424	\$8,424	\$8,844
Life Insurance	\$29	\$28	\$31
Dental Insurance	\$432	\$432	\$454
Vision Insurance	\$84	\$84	\$89
Misc. Expense	\$5,500	\$5,000	\$5,000
Salary	\$115,813	\$131,223	\$138,587
Health Savings Account	\$2,400	\$2,400	\$2,400
Social Security	\$8,313	\$9,963	\$10,786
Lagers	\$17,317	\$21,056	\$23,404
Workers Comp	\$241	\$209	\$250
Health Insurance	\$23,088	\$23,088	\$24,240
Life Insurance	\$29	\$28	\$31
Dental Insurance	\$624	\$312	\$660
Vision Insurance	\$144	\$84	\$89
Disability Insurance	\$38	\$38	\$40
General Supplies	\$17	\$0	\$0
Legal Fees	\$0	\$300	\$500
Other Eco/Devo Fees	\$57,872	\$55,000	\$70,000
Construction Contract	\$0	\$351,948	\$250,000
Comp Plan	\$36,536	\$0	\$0
South Liberty Parkway Roundabout Study	\$0	\$174,780	
Debt Service Fees	\$636	\$0	
Liability Insurance	\$1,482	\$1,377	\$1,390
Intrfrnd Trnsfr-Miscellaneous	\$0	\$500,000	\$500,000
Transfer Out to GO Debt Service	\$878,213	\$876,863	\$877,063
Transfer Out to SO Debt Service	\$1,430,795	\$1,430,547	\$1,430,997
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$2,664,227</b>	<b>\$3,671,634</b>	<b>\$3,425,717</b>
<b>TOTAL REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENDITURES</b>	<b>\$798,829</b>	<b>-\$178,761</b>	<b>\$108,463</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$5,248,727</b>	<b>\$5,069,967</b>	<b>\$5,178,430</b>

### Discussion

#### **Committee Coordination**

The 2025 Economic Sales Tax Budget was reviewed by the Liberty Economic Development Sales Tax Board on December 5, 2024. That board found said submittal consistent with voter intent.

## 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 \$2,770,930 in 2025. The sales tax revenues will be used to pay bond debt and City economic development expenses. Supplementing sales tax revenues will be a \$621,900 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 2025 is \$3,534,180.

Support for both internal (the Economic Development Manager's Office) and external (Liberty Economic Development Corporation) will be paid from this budget source in 2025 and beyond. Total economic development support expenditures and transfers are budgeted at \$3,425,717 in 2025.

The 2025 ending undesignated fund balance is projected to be \$2,862,528. This fund balance can be used for additional economic development support.

# Transient Guest Tax Fund

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

## Transient Guest Tax Fund Comparative Table

	2023 Final	2024 Forecast	2025 Budget
<b>Beginning Fund Balance</b>	\$589,534	\$754,763	\$764,372
Revenues			
Transient Guest Tax	\$673,234	\$620,000	\$690,000
Sponsorships	\$7,540	-	
Misc. Revenue	\$24,040	\$6,065	\$1,000
Interest	\$16,044	\$25,000	\$25,000
Unrealized Gains/Losses FMV	\$8,177	\$1,150	\$1,150
<b>TOTAL REVENUES</b>	<b>\$729,035</b>	<b>\$652,215</b>	<b>\$717,150</b>
Expenditures			
Contract Services (HDL)	\$123,614	\$55,000	\$55,000
Regular	\$5,478	\$31,967	\$60,000
Part-Time		\$6,204	\$0
Public Safety & Staff Festival Overtime			
Health Savings (HSA)	\$100	\$1,600	\$2,400
Social Security	\$419	\$2,500	\$4,774
Retirement - Lagers		\$2,512	\$10,359
Health Insurance	\$702	\$10,504	\$24,240
Workers Compensation	\$0	\$73	\$88
Life Insurance	\$2	\$20	\$31
Dental Insurance	\$36	\$352	\$656
Vision Insurance	\$7	\$96	\$215
Disability Insurance	\$3	\$26	\$40
Training Travel	\$0	\$0	\$2,000
Registration Fees	\$0	\$0	\$1,500
Miscellaneous Expenses	\$0	\$20,000	\$15,000
4th of July Celebration - Activities	\$64,135	\$69,500	\$75,500
Total Festival Costs	\$22,521	\$35,000	\$35,000
Total Hometown Holidays	\$7,174	\$12,000	\$59,000
Total Wayfinding	\$65,813	\$149,100	\$60,000
Total Art Funding	\$80,648	\$94,952	\$256,890
Festivals/Events Promotional	\$80,555	\$74,500	\$96,500
Total Public Information	\$110,600	\$74,700	\$147,000
Administration of Revenue	\$2,000	\$2,000	\$2,000
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>\$563,807</b>	<b>\$642,606</b>	<b>\$908,193</b>
<b>TOTAL REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENDITURES</b>	<b>\$165,228</b>	<b>\$9,609</b>	<b>-\$191,043</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$754,762</b>	<b>\$764,372</b>	<b>\$573,329</b>

## Discussion

### **Committee Coordination**

The 2025 Transient Guest Tax Budget was reviewed by the Tourism Committee on September 11, 2024. That board found said submittal consistent with voter intent.

### **Financial**

The Transient Guest Tax did not become effective until April 1, 2015. In 2025, the tax is expected to generate \$717,150 in revenues. Expenditures are anticipated to be \$908,193, reflecting programmed tourism expenditures and an increase in the HDLI Contract. The ending fund balance is forecasted to be \$573,329.

## 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 2025 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

	2023 Final	2024 Forecast	2025 Budget
User Fee Income	\$6,752,093	\$6,912,542	\$7,251,000
Interest Expense	\$157,604	\$131,930	\$125,230
Other Income	\$18,906	\$9,450	\$2,300
Capital Contributions - Non Cash	\$856,615	\$0	\$0
<b>TOTAL</b>	<b>\$7,785,218</b>	<b>\$7,053,922</b>	<b>\$7,378,530</b>
Total Expense	\$8,996,778	\$7,970,320	\$9,298,147
Less: Interest Expense	\$52,059	\$51,772	\$48,211
Less: Depreciation/Amortization	\$1,892,610	\$1,568,000	\$1,568,000
Less: Capital	\$1,068,065	\$588,073	\$1,073,000
<b>OPERATING EXPENSE</b>	<b>\$5,984,044</b>	<b>\$5,762,475</b>	<b>\$6,608,936</b>
<b>OPERATING INCOME FOR RATIO CALCULATION</b>	<b>\$1,801,174</b>	<b>\$1,291,447</b>	<b>\$769,594</b>
Interest	\$52,059	\$51,772	\$48,211
Bond Principal	\$125,335	\$121,422	\$72,150
<b>TOTAL DEBT</b>	<b>\$177,394</b>	<b>\$173,194</b>	<b>\$120,361</b>

### Water Capital Fund Comparative Table

	2023 Final	2024 Forecast	2025 Budget
<b>Beginning Cash Balance</b>	\$1,905,204	\$1,674,802	\$1,203,821
Revenues			
State/Local ARPA Grant	\$0	\$1,835,000	\$0
Interest	\$34,206	\$33,700	\$27,000
Unrealized Gains/Losses	\$17,807	\$1,540	\$15,000
Transfers In from Water Operating	\$1,068,065	\$588,073	\$1,073,000
Infrastructure Fee Transfer	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$1,120,078</b>	<b>\$2,458,313</b>	<b>\$1,115,000</b>
Expenditures			
Vehicles	\$37,776	\$82,000	\$100,000
Capital Equipment	\$257,573	\$274,040	\$25,000
Computer Software	\$0	\$54,857	\$0
Engineering Design	\$17,040	\$102,910	\$180,000
Construction Contract	\$387,871	\$1,752,242	\$300,000
Vehicles	\$41,541	\$32,902	\$60,000
Capital Equipment	\$0	\$0	\$50,000
Engineering Design	\$56,594	\$330,343	\$0
Construction Contract	\$552,085	\$300,000	\$400,000
<b>TOTAL EXPENSES</b>	<b>\$1,350,480</b>	<b>\$2,929,294</b>	<b>\$1,115,000</b>
<b>CAPITAL FUND INCOME/(LOSS)</b>	<b>-\$230,402</b>	<b>-\$470,981</b>	<b>\$0</b>
<b>ENDING CASH BALANCE</b>	<b>\$1,674,802</b>	<b>\$1,203,821</b>	<b>\$1,203,821</b>

## Wastewater Fund Comparative Table

	2023 Final	2024 Forecast	2025 Budget
User Income	\$12,739,639	\$13,259,458	\$12,840,374
Interest Earnings	\$621,028	\$574,458	\$527,375
Interest Earning-Capital Fund	\$91,975	\$127,506	\$108,500
Other Income	\$500,638	\$0	\$0
<b>TOTAL</b>	<b>\$13,953,280</b>	<b>\$13,961,422</b>	<b>\$13,476,249</b>
Total Expense	\$10,702,607	\$11,613,337	\$12,097,416
Less: Interest Expense	\$1,020,318	\$938,730	\$854,621
Less: Depreciation/Amortization	\$2,683,301	\$2,825,342	\$2,575,000
Less: Capital	\$1,969,996	\$2,345,871	\$2,341,368
<b>OPERATING EXPENSE</b>	<b>\$5,028,992</b>	<b>\$5,503,394</b>	<b>\$6,326,427</b>
<b>OPERATING INCOME FOR RATIO CALCULATION</b>	<b>\$8,423,649</b>	<b>\$8,458,528</b>	<b>\$7,149,822</b>
Interest	\$1,020,318	\$938,730	\$854,621
Bond Principal	\$4,819,468	\$4,946,700	\$5,079,850
<b>TOTAL DEBT</b>	<b>\$5,839,786</b>	<b>\$5,885,430</b>	<b>\$5,934,471</b>
<b>BOND RATIO</b>	<b>144%</b>	<b>144%</b>	<b>120%</b>

## Wastewater Capital Fund Comparative Table

	2023 Final	2024 Forecast	2025 Budget
<b>Beginning Cash</b>	\$2,412,452	\$3,274,455	\$1,548,632
Revenues			
Interest	\$61,228	\$108,500	\$108,500
Unrealized Gains/Losses	\$30,747	\$5,000	\$5,000
Transfers In	\$1,969,996	\$2,845,871	\$2,341,368
<b>TOTAL REVENUES</b>	<b>\$2,061,971</b>	<b>\$2,959,371</b>	<b>\$2,454,868</b>
Expenditures			
Vehicles	\$35,227	\$50,000	\$280,000
Capital Equipment	\$257,573	\$274,041	\$50,000
Computer Software	\$0	\$73,811	\$0
Building Improvements	\$0	\$0	\$150,000
Engineering Design	\$726,898	\$958,750	\$250,000
Construction Contract	\$180,270	\$2,900,000	\$1,450,000
Capital Equipment	\$0	\$35,000	\$200,000
HDR Study - Plant Replacement Esrow	\$0	\$268,592	\$1,495,000
Engineering Design	\$0	\$125,000	\$75,000
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$1,199,968</b>	<b>\$4,685,194</b>	<b>\$3,950,000</b>
<b>CAPITAL FUND INCOME/(LOSS)</b>	<b>\$862,003</b>	<b>-\$1,725,823</b>	<b>-\$1,495,132</b>
<b>ENDING CASH BALANCE</b>	<b>\$3,274,455</b>	<b>\$1,548,632</b>	<b>\$53,500</b>

## Solid Waste Fund Comparative Table

	2023 Final	2024 Forecast	2025 Budget
<b>Beginning Fund Balance</b>	\$143,062	\$124,193	\$61,020
Revenues			
Refuse Collection Fees	\$2,082,397	\$2,133,946	\$2,496,707
Interest Earnings	\$3,034	\$3,436	\$5,000
Unrealized Gain/(Loss)	\$987	\$539	\$500
Misc Services	\$7,601	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$2,094,019</b>	<b>\$2,137,921</b>	<b>\$2,502,207</b>
Expenditures			
Regular Salaries	\$31,761	\$36,920	\$40,758
Opt Out Ins	\$38	\$28	\$0
Overtime	\$21	\$113	\$132
Heath Savings Account	\$900	\$926	\$1,212
FICA	\$2,394	\$2,757	\$3,221
Lagers	\$4,762	\$5,620	\$6,989
Worker's Comp	\$96	\$59	\$126
Health Insurance	\$7,479	\$7,661	\$11,004
Life Insurance	\$14	\$16	\$19
Dental Insurance	\$287	\$296	\$387
Vision Insurance-VSP	\$68	\$79	\$104
Disability Ins	\$18	\$19	\$25
Outside Printing	\$242	\$254	\$500
Legal Fees	\$333	\$0	\$400
Financial Services	\$22,468	\$23,247	\$20,000
Misc Fees	\$128	\$257	\$300
Mobile Phones	\$0	\$0	\$500
Software Maintenance	\$0	\$0	\$500
Casualty Insurance	\$726	\$675	\$830
Uncollectible Accounts	\$7,841	\$4,954	\$6,000
Postage	\$75	\$77	\$80
Pension Expenses	\$2,415	\$0	\$1,500
Sanitation Collection Fees	\$1,995,346	\$2,064,312	\$2,352,384
Hazardous Waste Program	\$33,415	\$34,776	\$35,000
Miscellaneous Fees	\$2,062	\$4,053	\$9,500
<b>TOTAL EXPENSES</b>	<b>\$2,112,889</b>	<b>\$2,187,099</b>	<b>\$2,491,471</b>
<b>TOTAL REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENDITURES</b>	<b>-\$18,870</b>	<b>-\$49,178</b>	<b>\$10,736</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$124,192</b>	<b>\$75,015</b>	<b>\$71,756</b>

### 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

#### 2025 User Rate Recommendations

Based on the above list of action items and the 2025 financial requirements, the Budget Committee recommended to the City Council the following rate adjustments to be effective in April of 2025:

Bottom-line Impact – a 4.93% increase costing \$6.03 per month for the average utility customer

### Individual average customer elements

Water – 4.00% increase, representing an additional \$1.42 per month

Wastewater – 1.00% increase, representing an additional \$0.66 per month

Solid Waste – 19.50% increase, representing an additional of \$3.93 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 2025 are lower than the Sewer Treatment Plant rates that were discussed with the community at the time of the Sewer Bond election.

The recommended 2025 user rate structure effective April 2025 will be as follows:

### 2025 User Rate Recommendations

	2024	2025
<b>Water</b>	4%	4%
Monthly Customer Charge	\$8.65	\$9.00
<b>Volume Charges</b>		
Minimum - under 1001 gals	\$3.63	\$3.78
First 1,001 to 2,000 gals	\$7.80	\$8.11
Next 18,000 gals	\$6.41	\$6.67
Next 80,000 gals	\$5.79	\$6.02
Over 100,000 gals	\$4.53	\$4.71
<b>Wastewater</b>	2%	1%
Monthly Customer Charge	\$9.25	\$9.34
<b>Volume Charges</b>		
First 1,000 gals	\$7.95	\$7.87
Over 1,000 gals	\$17.29	\$17.12
<b>Sanitation</b>	2%	2%
Per Household	\$20.19	\$24.06
<b>Sales Tax Percent on Water</b>	1%	1%

# Special Revenue Funds

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 2025 budget.

Vicki L McClure      Curt Wenson  
Finance Director    City Administrator

## **Attachments**

### Special Revenue Funds:

#### **TIF Funds**

**Frank Hughes Memorial Trust**

**Cemetery Maintenance Fund**

**Cemetery Trust Fund**

**Police Training Fund**

**Police Inmate Security Fund**

## Combined TIF Bond Funds

	2023 Forecast	2024 Budget	2024 Budget
<b>Beginning Fund Balance</b>	\$9,472,503	\$9,797,991	\$9,911,386
<b>Revenues</b>			
Real Estate Tax-City PILOTS	\$157,168	\$169,231	\$164,880
TIF Tax - County PILOTS	\$1,235,689	\$1,337,508	\$1,316,642
Delinquent Charges	\$5,597	\$1,354	\$0
Hotel Rebate	\$38,516	\$39,201	\$39,960
City Sales Tax	\$948,734	\$983,133	\$1,003,543
TIF Sales Tax - County	\$288,892	\$325,591	\$351,241
CID Sales Tax	\$2,706,092	\$998,711	\$1,327,992
Zoological Sales Tax	\$16,751	\$84,795	\$52,420
TDD Sales Tax	\$1,037,683	\$557,360	\$567,960
Interest Earnings	\$326,548	\$385,000	\$390,000
Miscellaneous Income	\$780	\$200	\$200
<b>TOTAL REVENUES</b>	<b>\$6,762,450</b>	<b>\$4,882,084</b>	<b>\$5,214,838</b>
<b>Expenditures</b>			
Reimbursable Fees	\$675,745	\$0	\$0
Developer Reimbursement	\$0	\$120,000	\$30,000
Bond Principal	\$870,000	\$960,000	\$1,060,000
Bond Interest	\$3,544,841	\$3,653,722	\$3,818,859
Miscellaneous	\$1,327,031	\$22,950	\$23,829
Administrative Fee	\$11,925	\$4,606	\$6,075
Debt Service Fee	\$7,420	\$7,420	\$7,420
<b>TOTAL EXPENDITURES</b>	<b>\$6,436,962</b>	<b>\$4,768,698</b>	<b>\$4,946,183</b>
<b>TOTAL REVENUE OVER/(UNDER) EXPENSE</b>	<b>\$325,488</b>	<b>\$113,386</b>	<b>\$268,655</b>
Restricted Cash - Bond Pymt	\$8,244	\$8,171	\$8,171
Restricted Cash - Redemption	\$4,170	\$4,170	\$4,170
Restricted Cash - PILOTS	\$410	\$0	\$0
Restricted Cash - EATS	\$467,826	\$335,379	\$335,379
Restricted DSR - Bond Proceeds	\$3,351,412	\$3,345,814	\$3,345,814
Restricted DSR - Bus Inter	\$3,323,403	\$3,320,041	\$3,320,041
Restricted Cash - CID	\$193,584	\$50,000	\$95,000
Restricted Cash - TDD Revenues	\$37,603	\$38,000	\$38,000
Restricted Cash - DS Bond Payment	\$588,221	\$600,000	\$600,000
Restricted Cash - Project Fund	\$5	\$5	\$5
Restricted Cash - Project Fund	\$7	\$7	\$7
Restricted Cash - Hotel Tax	\$7,795	\$7,500	\$7,500
Restricted Cash - Surplus	\$386,296	\$400,000	\$400,000
Restricted Fund For Debt Service Held by City	\$1,428,612	\$1,802,300	\$2,025,955
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$9,797,588</b>	<b>\$9,911,387</b>	<b>\$10,180,042</b>

## TIF Pay-as-you-Go Funds

	2023 Final	2024 Forecast	2025 Budget
<b>Beginning Fund Balance</b>	\$111,070	\$97,970	\$97,970
Revenues			
Real Estate Tax	\$54,228	\$66,804	\$65,086
Delinquent	\$0	\$0	\$0
TIF Sales Tax - City	\$216,401	\$232,703	\$237,413
TIF Tax - County/School/Hosp	\$426,353	\$527,981	\$519,744
TIF Sales Tax - County	\$68,875	\$81,441	\$83,101
CID Sales Tax	\$206,637	\$198,640	\$202,420
Zoological Sales Tax	\$2,834	\$12,420	\$12,660
<b>TOTAL REVENUES</b>	<b>\$975,328</b>	<b>\$1,119,989</b>	<b>\$1,120,424</b>
Expenditures			
Administrative Fees	\$2,428	\$2,303	\$2,303
TIF Reimbursable Fees	\$0	\$0	\$0
Miscellaneous Fees	\$7,689	\$9,517	\$9,482
Developer Reimbursements	\$978,311	\$1,108,169	\$1,108,639
Interfund Transfers	\$0	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$988,428</b>	<b>\$1,119,989</b>	<b>\$1,120,424</b>
<b>TOTAL REVENUE OVER/(UNDER) EXPENSE</b>	<b>-\$13,100</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$97,970</b>	<b>\$97,970</b>	<b>\$97,970</b>

## Frank Hughes Memorial Library Trust Fund

	2023 Final	2024 Forecast	2025 Budget
<b>Beginning Fund Balance</b>	\$29,862	\$29,862	\$29,862
Revenues			
Interest Earnings	\$784	\$1,100	\$900
Unrealized Gains/Losses	\$387	\$275	\$300
<b>TOTAL REVENUES</b>	<b>\$1,171</b>	<b>\$1,375</b>	<b>\$1,200</b>
Expenditures			
Interfund Transfer-Parks	\$1,171	\$1,375	\$1,200
<b>TOTAL EXPENDITURES</b>	<b>\$1,171</b>	<b>\$1,375</b>	<b>\$1,200</b>
<b>TOTAL REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$29,862</b>	<b>\$29,862</b>	<b>\$29,862</b>

## Cemetery Maintenance Fund

	2023 Final	2024 Forecast	2025 Budget
<b>Beginning Fund Balance</b>	\$68,658	\$86,277	\$81,821
Revenues			
Charges for Services-Burial Permits	\$32,550	\$29,000	\$30,000
Charges for Services-Engraving Services	\$1,920	\$1,000	\$1,000
Interest Earnings	\$1,463	\$1,192	\$2,000
Unrealized Gains/Losses FMV	\$1,016	\$977	\$1,000
Sale of Lots	\$20,925	\$18,500	\$18,500
Misc-Sale of Columbarium Niche	\$5,400	\$4,800	\$4,800
Miscellaneous Income	\$0	\$8,475	\$0
Misc-Contributions from Trust Funds	\$7,639	\$71,000	\$15,000
Transfers In from General Fund	\$60,000	\$60,000	\$60,000
<b>TOTAL REVENUES</b>	<b>\$130,913</b>	<b>\$194,944</b>	<b>\$132,300</b>
Expenditures			
Supplies- Cemetery Work Days	\$282	\$500	\$500
Supplies-VFW	\$1,060	\$9,200	\$1,250
Supplies-Misc Supplies	\$513	\$1,000	\$1,000
Engraving Fees	\$726	\$1,000	\$1,000
Fees-Contract Labor-Open/Close	\$12,050	\$10,000	\$10,000
Utilities-Electric	\$266	\$400	\$400
Vehicle Fuel	\$1,594	\$3,000	\$3,000
Maintenance-Grounds/Landscaping	\$13,530	\$10,000	\$40,000
Maintenance-Mowing Contract	\$52,500	\$56,000	\$65,000
Maintenance-Headstone	\$25,000	\$20,000	\$12,000
Vehicle Maintenance	\$0	\$1,500	\$1,500
Minor Equipment	\$1,430	\$1,000	\$1,000
Equipment Rental - Cemetery	\$445	\$600	\$1,000
Clothing Expenses	\$504	\$1,000	\$600
Miscellaneous Expense	\$3,395	\$4,200	\$4,000
Columbarium Construction Project	\$0	\$80,000	\$0
<b>TOTAL EXPENDITURE</b>	<b>\$113,295</b>	<b>\$199,400</b>	<b>\$142,250</b>
<b>TOTAL REVENUE FAVORABLE/(UNFAVORABLE) TO EXPENDITURES</b>	<b>\$17,618</b>	<b>-\$4,456</b>	<b>-\$9,950</b>
Columbarium Reserve	\$19,969	\$0	\$0
Undesignated Fund Balance	\$66,308	\$93,233	\$83,283
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$86,276</b>	<b>\$81,821</b>	<b>\$71,871</b>

## Police Training Fund

	2023 Final	2024 Forecast	2025 Budget
<b>Beginning Fund Balance</b>	\$46,997	\$52,112	\$55,075
Revenues			
Interest Earnings	\$977	\$1,400	\$1,400
Unrealized Gains/Losses FMV	\$489	\$72	\$80
Police Training	\$4,868	\$5,060	\$5,050
Arrest Costs Recoupment	\$3,210	\$4,600	\$3,500
Post Training Funds	\$1,918	\$2,331	\$1,000
Reimbursed Expense	\$0	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$11,462</b>	<b>\$13,463</b>	<b>\$11,030</b>
Expenditures			
Police Training Travel	\$1,618	\$4,500	\$4,500
Police Registration Fees	\$4,729	\$6,000	\$6,000
<b>TOTAL EXPENDITURES</b>	<b>\$6,347</b>	<b>\$10,500</b>	<b>\$10,500</b>
<b>TOTAL REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>\$5,115</b>	<b>\$2,963</b>	<b>\$530</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$52,112</b>	<b>\$55,075</b>	<b>\$55,605</b>

## Police Inmate Security Fund

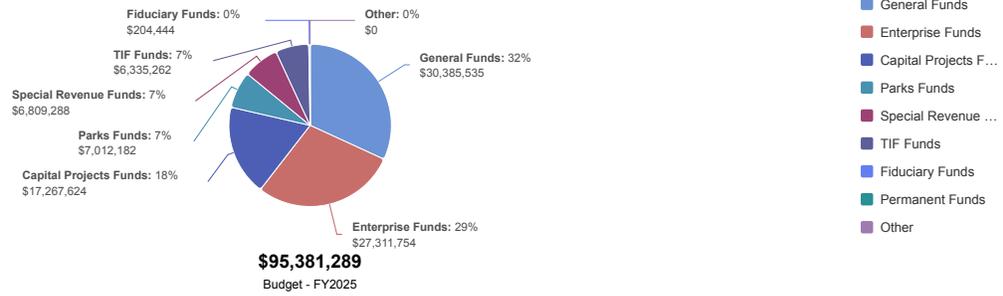
	2023 Final	2024 Forecast	2025 Budget
<b>Beginning Fund Balance</b>	\$21,615	\$27,443	\$28,058
Revenues			
Interest Earnings	\$651	\$1,010	\$1,010
Unrealized Gains/Losses FMV	\$322	\$46	\$46
Inmate Maintenance Fee	\$4,855	\$5,059	\$5,059
<b>TOTAL REVENUES</b>	<b>\$5,828</b>	<b>\$6,115</b>	<b>\$6,115</b>
Expenditures			
Biometric Supplies	\$0	\$4,000	\$4,000
Minor Equipment	\$0	\$1,500	\$1,500
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$5,500</b>	<b>\$5,500</b>
<b>TOTAL REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>\$5,828</b>	<b>\$615</b>	<b>\$615</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>\$27,443</b>	<b>\$28,058</b>	<b>\$28,673</b>

# Revenue Detail

## Recap of Revenue by Fund - Fiscal Year 2025

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Revenues</b>			
GENERAL FUND	\$29,422,613	\$30,049,162	\$30,385,535
LOSS CONTROL FUND	\$0	\$0	\$0
PUBLIC SAFETY SALES TAX FUND	\$8,717,978	\$8,869,253	\$5,942,693
TRANSIENT GUEST TAX FUND	\$729,035	\$652,215	\$717,150
POLICE TRAINING FUND	\$11,462	\$13,463	\$11,030
INMATE SECURITY FUND	\$5,828	\$6,069	\$6,115
CEMETERY MAINTENANCE FUND	\$130,913	\$194,944	\$132,300
ARPA FUND	\$3,707,853	\$0	\$0
RESIDENTIAL 353	\$0	\$0	\$0
LIMITED CAPITAL FUND	\$1,001,726	\$0	\$0
CAPITAL SALES TAX FUND	\$4,072,135	\$4,559,856	\$4,250,474
TRANSPORTATION SALES TAX FUND	\$3,950,872	\$3,508,610	\$5,617,470
PARK SALES TAX FUND	\$1,711,355	\$1,731,310	\$1,753,250
ECONOMIC DEVEL SALES TAX FUND	\$3,463,056	\$3,492,873	\$3,534,180
CAPITAL CONSTRUCTION BOND FUND	\$0	\$0	\$0
FIRE SALES TAX FUND	\$1,973,232	\$2,100,310	\$2,112,250
CABLE SYSTEM FUND	\$204	\$0	\$0
PARKS FUND	\$1,948,155	\$2,012,175	\$2,094,578
SPORTS COMPLEX FUND	\$1,894,195	\$2,021,510	\$2,185,139
COMMUNITY CENTER FUND	\$2,440,963	\$2,629,034	\$2,732,465
PARKS DEVELOPER FUND	\$15,869	\$0	\$0
WATER OPERATING FUND	\$7,733,204	\$7,020,222	\$7,351,530
WASTEWATER OPERATING FUND	\$13,861,304	\$13,773,175	\$13,888,149
WATER CAPITAL FUND	\$1,121,441	\$2,458,313	\$1,115,000
WASTEWATER CAPITAL FUND	\$2,061,971	\$2,959,371	\$2,454,868
SOLID WASTE FUND	\$2,094,019	\$2,144,200	\$2,502,207
CID-LIBERTY COMMONS	\$1,066,247	\$0	\$0
TDD-LIBERTY COMMONS	\$523,249	\$0	\$0
ROGERS CID SALES TAX	\$447,001	\$0	\$0
BLUE JAY CROSSING CID TAX	\$208,727	\$200,626	\$204,444
TRIANGLE CID SALES TAX	\$2,068	\$0	\$0
LIBERTY CORNERS CID	\$274,291	\$0	\$0
PRESERVATION & DEVELOP FUND	\$0	\$0	\$0
TIF-LIBERTY COMMONS	\$3,821,838	\$4,098,189	\$4,492,963
TIF BLUE JAY CROSSING	\$975,328	\$1,119,989	\$1,120,424
TIF TRIANGLE PROJECT F	\$0	\$0	\$0
TIF - MONTAGE	\$46,892	\$0	\$0
TIF PROJECT E	\$0	\$0	\$0
TIF TRIANGLE PROJECT E-3	\$0	\$0	\$0
TIF TRIANGLE PROJECT E-4	\$0	\$0	\$0
TIF TRIANGLE PROJECT E-1	\$0	\$0	\$0
TIF TRIANGLE PROJECT E-2	\$0	\$0	\$0
TIF TRIANGLE B-1 DEBT (CCHC)	\$0	\$0	\$0
TIF TRIANGLE DEBT SERIES 07	\$780	\$200	\$200
TIF ROGER'S PLAZA DEBT SERVICE	\$903,335	\$783,704	\$721,675
TIF DEBT SERVICE FUND	\$0	\$0	\$0
CEMETERY TRUST FUND	\$98,270	\$51,900	\$54,000
MT MEMORIAL CEMETERY TRUST	\$175	\$0	\$0
FRANK HUGHES MEMORIAL TRUST	\$1,171	\$1,375	\$1,200
GASB 34 FUND	\$2,676,478	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$103,115,233</b>	<b>\$96,452,048</b>	<b>\$95,381,289</b>

## All Fund Revenues



Data Updated: Apr 03, 2025, 7:13 PM

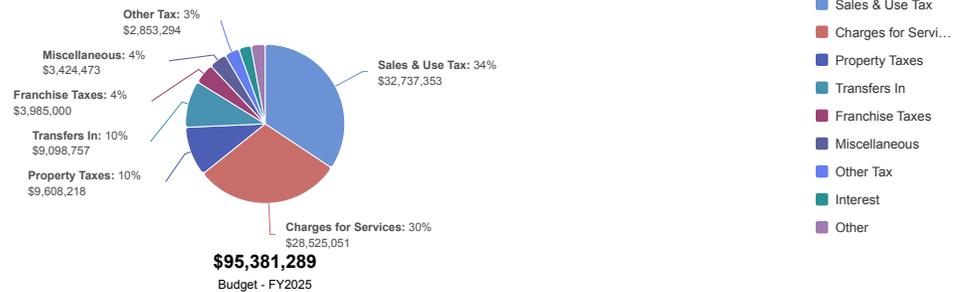
### 2025 Budgeted Revenues by Fund:

- **General Fund:** \$30,385,535
- **Enterprise Funds:** \$27,311,754
- **Capital Project Funds:** \$17,267,624
- **Special Revenue Funds:** \$6,809,288
- **TIF Funds (Other):** \$6,335,262
- **Parks Fund:** \$7,012,182
- **Fiduciary Funds:** \$204,444
- **Permanent Funds:** \$55,200

# Recap of Revenue by Type - Fiscal Year 2025

ACTUAL	FORECAST		BUDGET	
	FY2023	FY2024	FY2024	FY2025
<b>Revenues</b>				
Property Taxes	\$8,751,740	\$9,902,961		\$9,608,218
Franchise Taxes	\$3,821,437	\$3,855,000		\$3,985,000
Sales Tax	\$29,203,234	\$27,247,780		\$28,062,203
Use Tax	\$6,212,041	\$4,500,000		\$4,675,150
Other Tax	\$2,275,906	\$2,690,000		\$2,853,294
Licenses and Permits	\$872,299	\$1,092,150		\$842,000
Federal Grants	\$3,781,802	\$95,000		\$75,000
State and Local Grants	\$1,388,565	\$3,234,305		\$1,498,343
Charges for Services	\$26,959,547	\$27,407,716		\$28,525,051
Interest	\$2,546,542	\$2,402,077		\$2,418,741
Transfers In	\$11,206,749	\$12,104,352		\$9,098,757
Miscellaneous	\$5,789,882	\$1,605,707		\$3,424,473
Fines & Forfeitures	\$305,489	\$315,000		\$315,059
Description pending	-	\$0		\$0
<b>REVENUES TOTAL</b>	<b>\$103,115,233</b>	<b>\$96,452,048</b>		<b>\$95,381,289</b>

## All Funds Summary

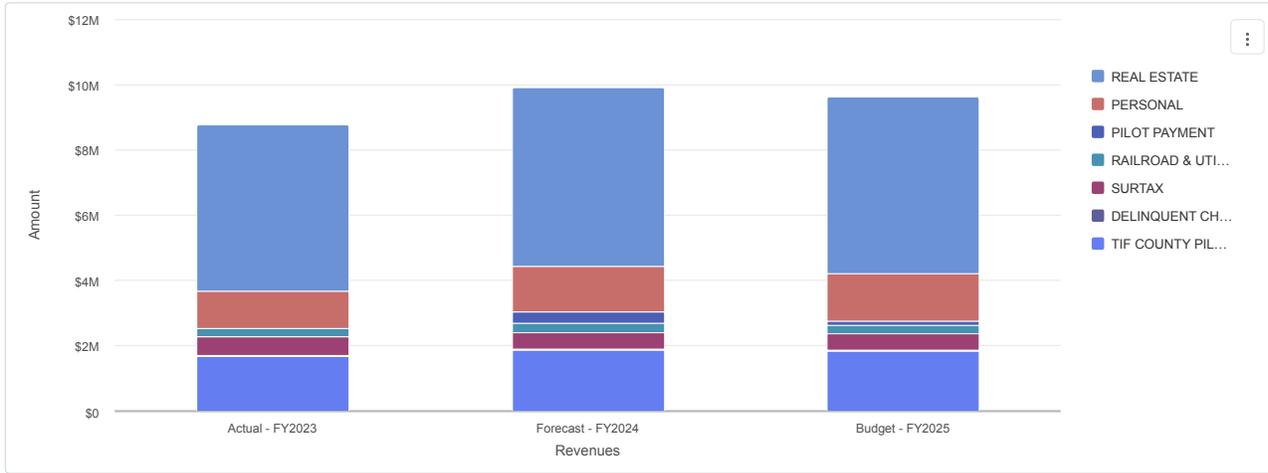


Data Updated: Apr 03, 2025, 4:24 PM

### 2025 Budgeted Revenues by Type:

- Taxes: \$49,183,865
- Services: \$28,840,110
- Transfers: \$9,098,757
- State & Local Grants: \$1,498,343
- Interest: \$2,418,741
- Other: \$4,341,473

# Property Tax



Data Updated: Apr 22, 2025, 4:37 PM

### Property Tax Revenues:

- **2025 Budget:** \$9,608,218
- **2024 (Forecast):** \$9,902,961
- **2023:** \$8,751,740

Percentage of 2025 Proposed Property Tax Revenue to Total Revenue: 10.07%

### 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%

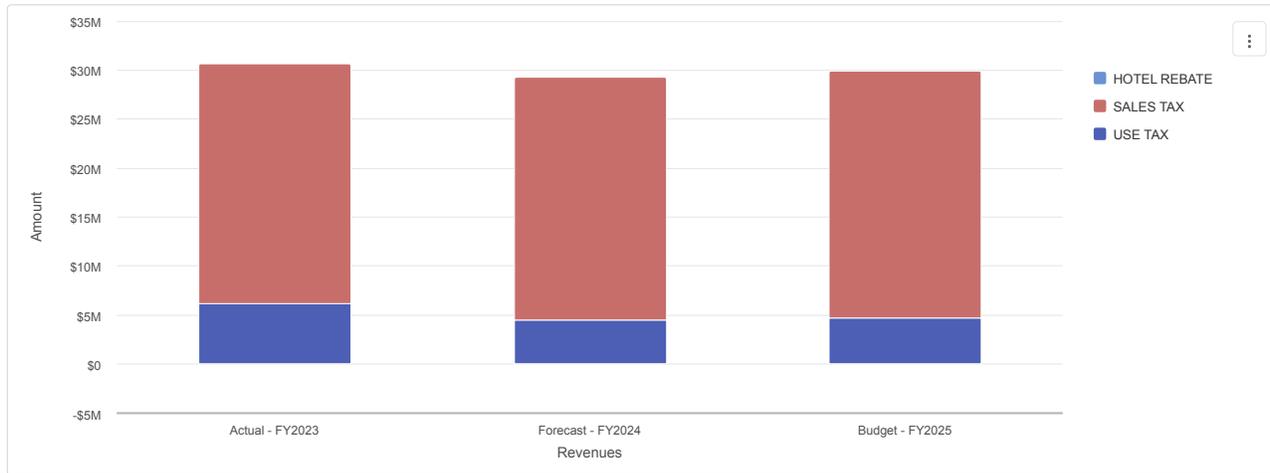
**Forecast:** Factors impacting revenue include population, income, and construction activity. Proposed revenue for 2025 is based on the City's current tax levy and 2024 assessed values as reported by the Clay County Assessor's Office.

## Accounts # 40001 to 40006

Property Taxes by fund 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Revenues</b>			
GENERAL FUND	\$5,817,665	\$6,650,713	\$6,399,208
PARKS FUND	\$1,055,040	\$1,149,370	\$1,142,658
TIF-LIBERTY COMMONS	\$1,142,183	\$1,204,245	\$1,184,091
TIF BLUE JAY CROSSING	\$480,581	\$594,785	\$584,830
TIF ROGER'S PLAZA DEBT SERVICE	\$256,271	\$303,848	\$297,431
<b>REVENUES TOTAL</b>	<b>\$8,751,740</b>	<b>\$9,902,961</b>	<b>\$9,608,218</b>

# Sales Tax



Data Updated: Apr 22, 2025, 4:37 PM

## Sales Tax Revenues:

- **2025 Budget:** \$29,934,639
- **2024 (Forecast):** \$29,287,710
- **2023:** \$30,602,425

Percentage of 2025 Proposed Property Tax Revenue to Total Revenue: **31.38%**

## 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

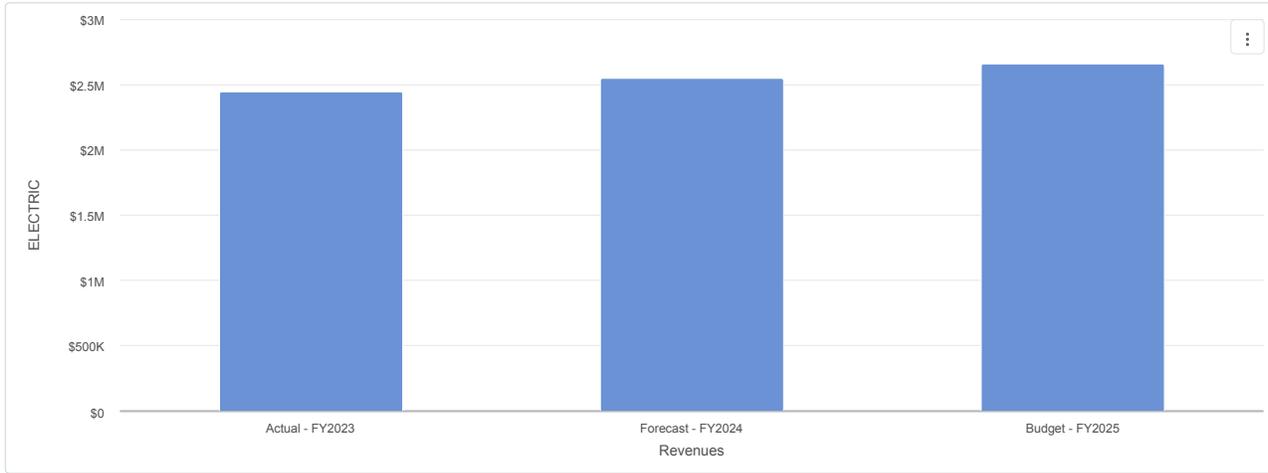
**Forecast:** Factors impacting revenue include population, income, and construction activity. Proposed revenue for 2025 is based on the City's current tax levy and 2024 assessed values as reported by the Clay County Assessor's Office.

# Accounts #40012 to #40017

Sales & Use Tax by fund 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Revenues</b>			
GENERAL FUND	\$12,745,411	\$12,026,520	\$12,345,459
PUBLIC SAFETY SALES TAX FUND	\$3,575,948	\$3,625,680	\$3,694,570
LIMITED CAPITAL FUND	\$900,000	\$0	\$0
CAPITAL SALES TAX FUND	\$3,541,838	\$3,625,680	\$3,694,570
TRANSPORTATION SALES TAX FUND	\$3,541,838	\$3,625,680	\$3,694,570
PARK SALES TAX FUND	\$1,788,394	\$1,812,840	\$1,847,290
ECONOMIC DEVEL SALES TAX FUND	\$2,682,085	\$2,719,260	\$2,770,930
FIRE SALES TAX FUND	\$1,788,394	\$1,812,840	\$1,847,290
TIF-LIBERTY COMMONS	\$38,516	\$39,210	\$39,960
<b>REVENUES TOTAL</b>	<b>\$30,602,425</b>	<b>\$29,287,710</b>	<b>\$29,934,639</b>

# Electric Franchise Fees



Data Updated: Apr 22, 2025, 4:37 PM

### Electric Franchise Fees:

- **2025 Budget:** \$2,660,000
- **2024 (Forecast):** \$2,550,000
- **2023:** \$2,440,971

Percentage of 2025 Proposed Electric Franchise fee Revenue to Total Revenue: **2.79%**

### 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%

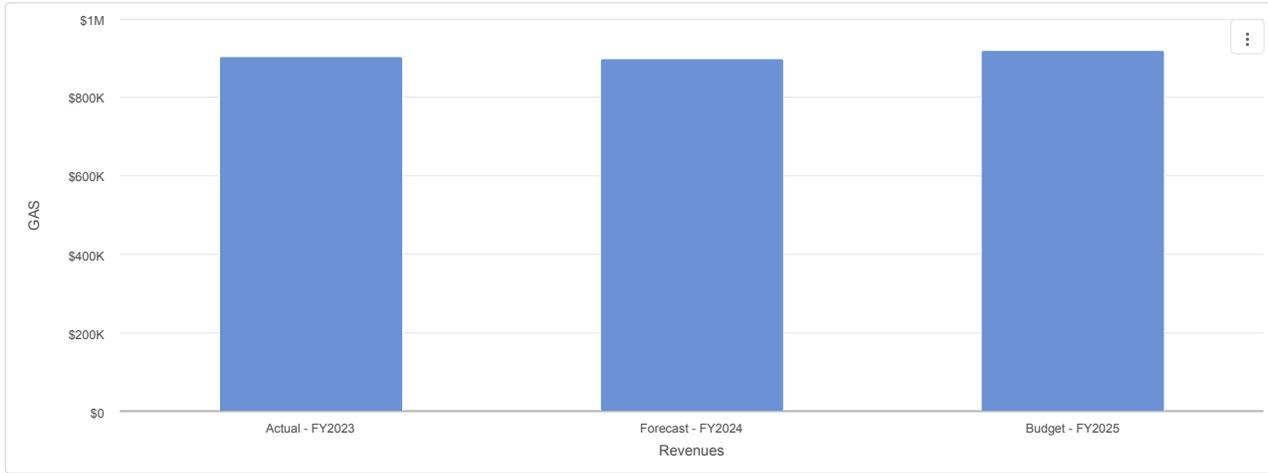
**Forecast:** Factors impacting revenue include temperature, population and utility rates. The 2025 budget shows a slight increase over the 2024 forecast year.

## Account #40007

Electric Franchise Fees by fund 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET	
		FY2023	FY2024	FY2025
<b>Revenues</b>				
GENERAL FUND		\$2,440,971	\$2,550,000	\$2,660,000
<b>REVENUES TOTAL</b>		<b>\$2,440,971</b>	<b>\$2,550,000</b>	<b>\$2,660,000</b>

# Gas Franchise Fees



Data Updated: Apr 22, 2025, 4:37 PM

### Gas Franchise Fees:

- **2025 Budget:** \$920,000
- **2024 (Forecast):** \$900,000
- **2023:** \$904,749

Percentage of 2025 Proposed Gas Franchise fee Revenue to Total Revenue: **0.96%**

### 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%

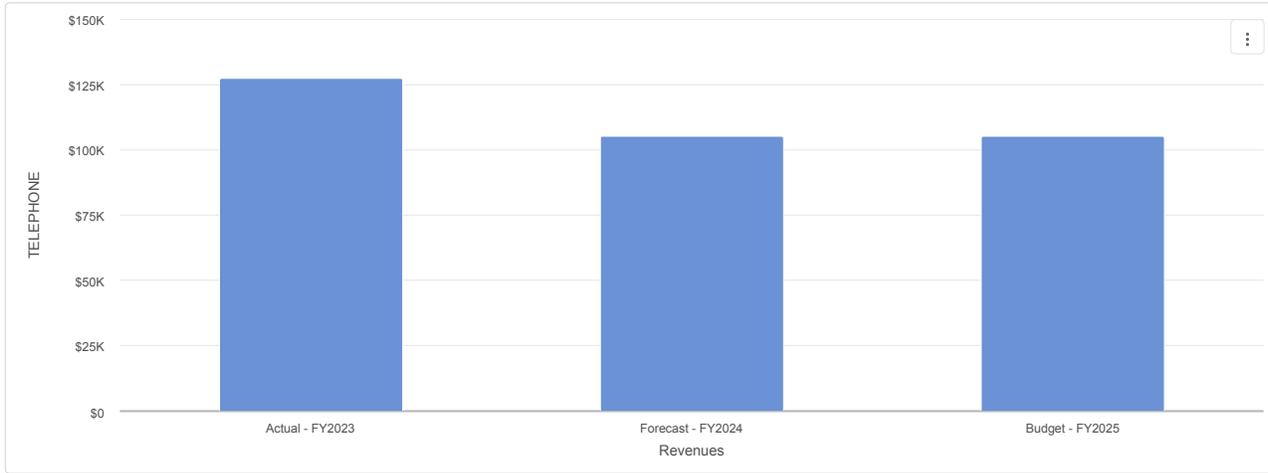
**Forecast:** Factors impacting revenue growth include temperature, population and changes in utility rates. The 2025 budget reflects revenue increasing from 2024 forecasts and is reflective of improved natural gas pricing and normalized usage/demand.

## Account #40008

Gas Franchise Fees by fund 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET	
		FY2023	FY2024	FY2025
<b>Revenues</b>				
GENERAL FUND		\$904,749	\$900,000	\$920,000
<b>REVENUES TOTAL</b>		<b>\$904,749</b>	<b>\$900,000</b>	<b>\$920,000</b>

# Telephone Franchise Fees



Data Updated: Apr 22, 2025, 4:37 PM

### Telephone Franchise Fees:

- **2025 Budget:** \$105,000
- **2024 (Forecast):** \$105,000
- **2023:** \$127,262

*Percentage of 2025 Proposed Telephone Franchise fee Revenue to Total Revenue:* **0.11%**

### 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%

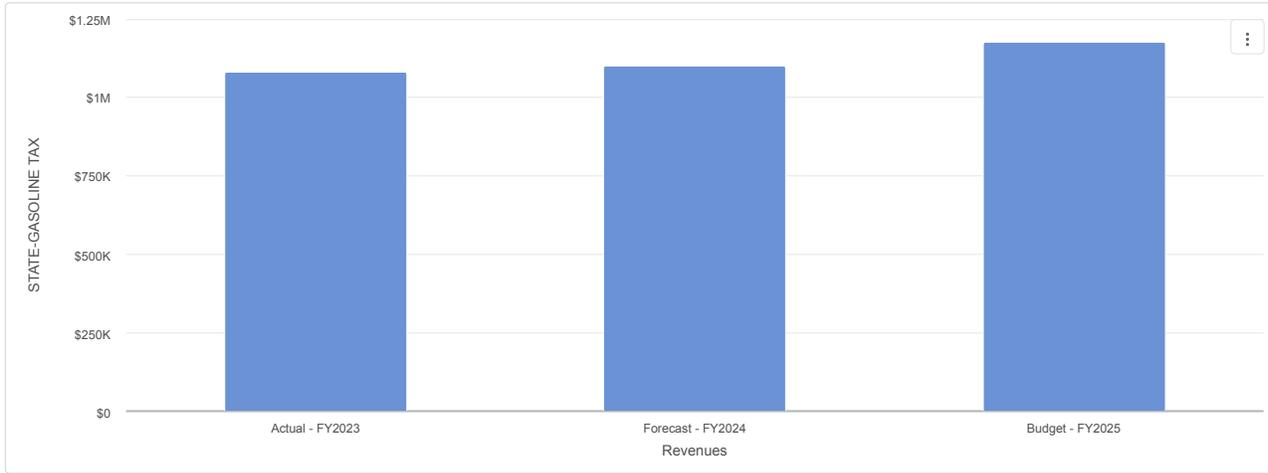
**Forecast:** Factors impacting revenue growth are population, usage, and changes in utility rates. The 2025 budget predicts the same revenue from the previous year.

## Account #40009

### Telephone Franchise Fees by fund 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET	
		FY2023	FY2024	FY2025
<b>Revenues</b>				
GENERAL FUND		\$127,262	\$105,000	\$105,000
<b>REVENUES TOTAL</b>		<b>\$127,262</b>	<b>\$105,000</b>	<b>\$105,000</b>

# Gasoline Tax



Data Updated: Apr 22, 2025, 4:37 PM

**Gasoline Tax Revenues:**

- **2025 Budget:** \$1,175,294
- **2024 (Forecast):** \$1,100,000
- **2023 :** \$1,079,935

*Percentage of 2025 Proposed Gasoline Tax Revenue to Total Revenue: 1.23%*

**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

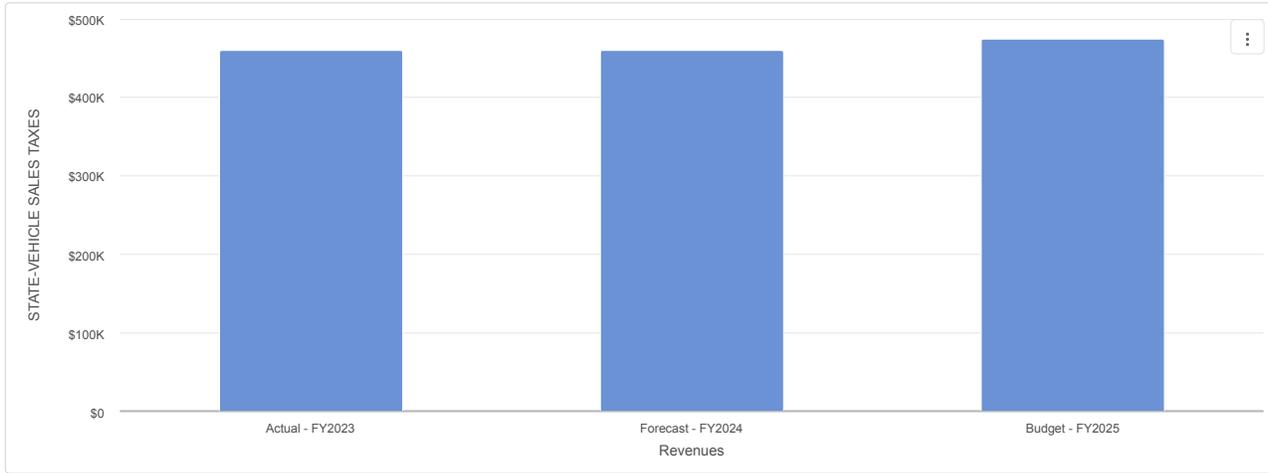
**Forecast:** The 2025 proposed budget shows an increase from 2024 forecasts and assumes that cost of fuel and usage will continue to rise.

## Account #40024

Gasoline Tax by fund 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET	
		FY2023	FY2024	FY2025
<b>Revenues</b>				
GENERAL FUND		\$1,079,935	\$1,100,000	\$1,175,294
<b>REVENUES TOTAL</b>		<b>\$1,079,935</b>	<b>\$1,100,000</b>	<b>\$1,175,294</b>

# Vehicle Tax



Data Updated: Apr 22, 2025, 4:37 PM

### Vehicle Tax Revenues:

- **2025 Budget:** \$475,000
- **2024 (Forecast):** \$460,000
- **2023:** \$459,772

Percentage of 2025 Proposed Vehicle Tax Revenue to Total Revenue: **0.50%**

### 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

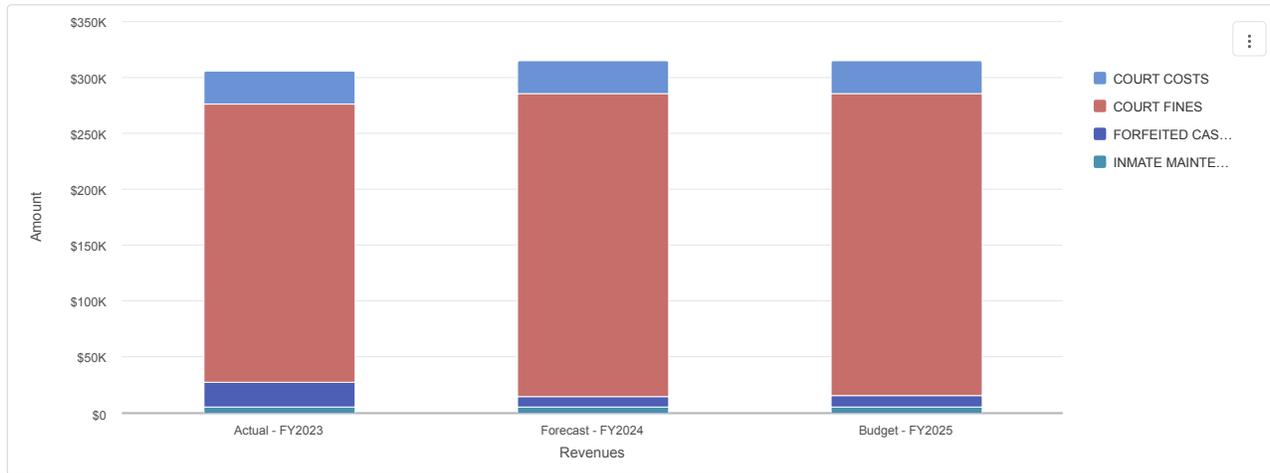
**Forecast:** The 2025 budget assumes a slight increase in revenues based on the economy and trend of actual receipts.

## Account #40025

Vehicle Tax by Fund 2023 Actual to 2025 Budget

	ACTUAL	FORECAST		BUDGET	
		FY2023		FY2024	FY2025
<b>Revenues</b>					
GENERAL FUND		\$459,772		\$460,000	\$475,000
<b>REVENUES TOTAL</b>		<b>\$459,772</b>		<b>\$460,000</b>	<b>\$475,000</b>

# Fines and Forfeitures



Data Updated: Apr 22, 2025, 4:37 PM

### Fines and Forfeitures Revenues:

- **2025 Budget:** \$315,059
- **2024 (Forecast):** \$315,000
- **2023:** \$305,489

Percentage of 2025 Proposed Fines and Forfeitures Revenue to Total Revenue: **0.33%**

### 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.

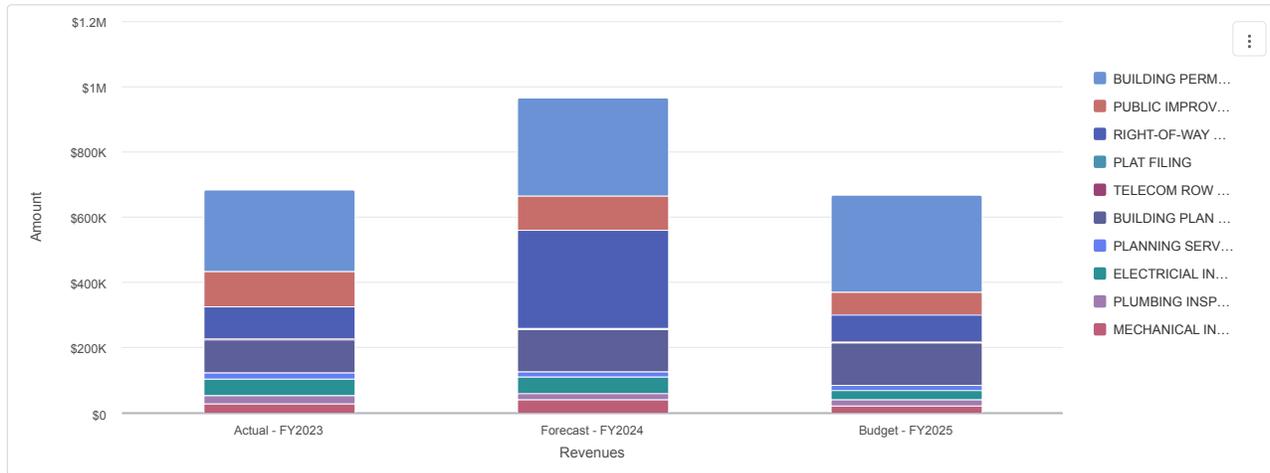
**Forecast:** Fines and forfeitures budgeted in 2025 show a small increase from 2024 forecasts. There have been additional positions added, but not fully staffed.

## Accounts #44018 to 44025

Fines and forfeitures by fund 2023 Actual to 2025 Budget

	ACTUAL	FORECAST		BUDGET
		FY2023	FY2024	FY2025
<b>Revenues</b>				
GENERAL FUND		\$300,634	\$310,000	\$310,000
INMATE SECURITY FUND		\$4,855	\$5,000	\$5,059
<b>REVENUES TOTAL</b>		<b>\$305,489</b>	<b>\$315,000</b>	<b>\$315,059</b>

# Construction and Development Fees



Data Updated: Apr 22, 2025, 4:37 PM

### Construction and Development Revenues:

- **2025 Budget:** \$668,500
- **2024 (Forecast):** \$963,880
- **2023:** \$4,899,697

Percentage of 2025 Proposed Construction and Development Fee Revenue to Total Revenue: **0.70%**

### Authority:

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

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

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

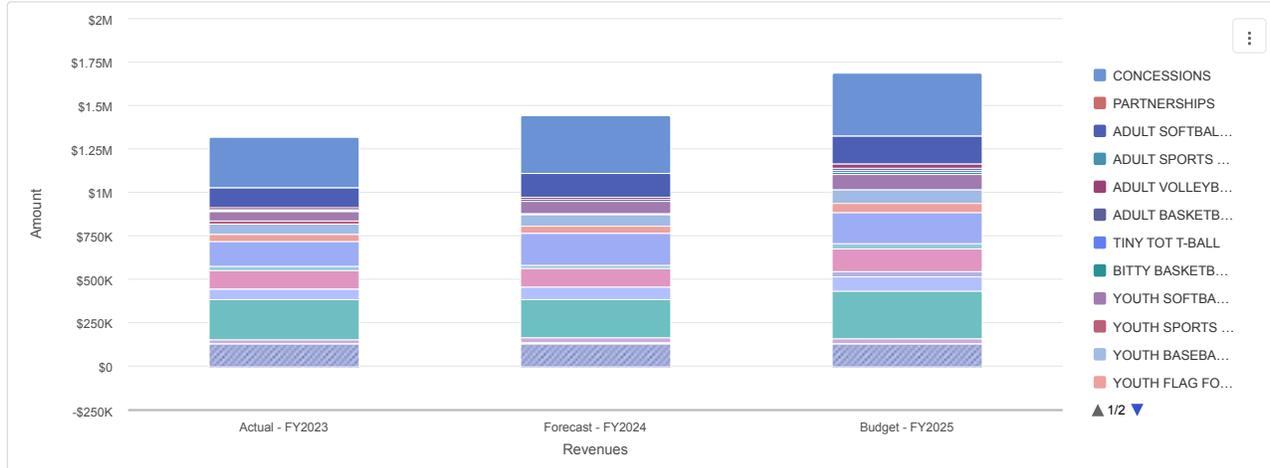
**Forecast:** The City's construction activity is projected to decrease due to the decline of current economic conditions.

## Accounts #41005, 41008 to 41009, 44004 to 44005, 44008 to 44012

Const and Dev Fees by fund 2024 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET	
		FY2023	FY2024	FY2025
<b>Revenues</b>				
GENERAL FUND		\$681,845	\$963,880	\$668,500
<b>REVENUES TOTAL</b>		<b>\$681,845</b>	<b>\$963,880</b>	<b>\$668,500</b>

# Sports Complex/Sports Programs



Data Updated: Apr 24, 2025, 6:32 PM

## Sports Complex & Sports Programs Revenues:

- **2025 Budget:** \$1,555,988
- **2024 (Forecast):** \$1,305,438
- **2023:** \$1,191,356

*Percentage of 2025 Proposed Sports Complex/Sports Programs Revenue to Total Revenue: 1.63%*

## 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.

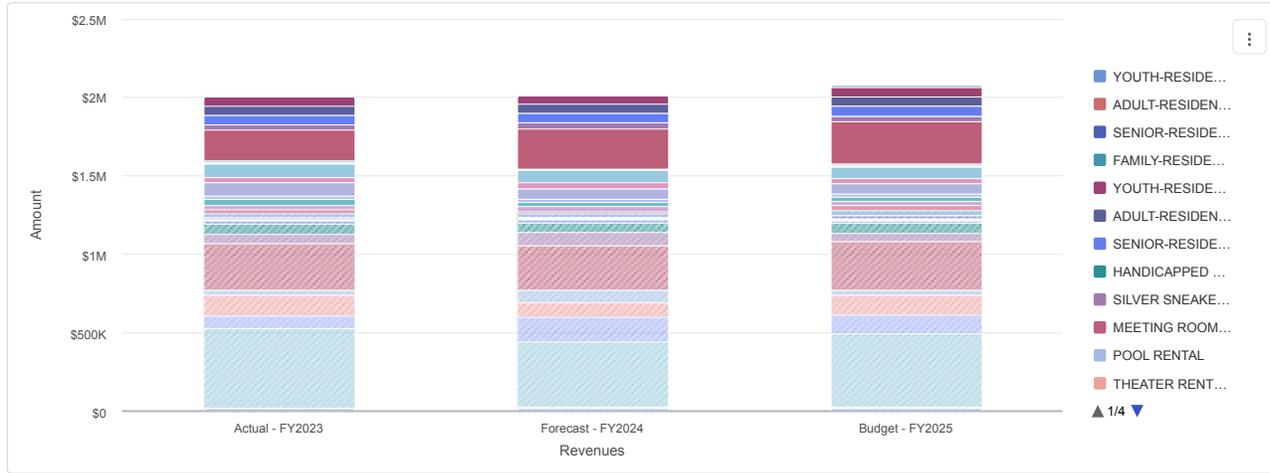
**Forecast:** The 2025 proposed budget revenue is based on maintaining and increasing current program participation numbers. It is staff's goal to budget for new programs based on research and evaluation of potential programs that benefit the community, while still covering any expenses associated with their operation. The increase from 2024 Actual Revenue to 2025 Projected is due to the increase of player participation in the sports programs.

## Accounts #44061 to 44062, 44070 to 44073, 44075 to 44085, 44088, 45002

Sports Complex/Sprts prgm by fund 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET	
		FY2023	FY2024	FY2025
<b>Revenues</b>				
SPORTS COMPLEX FUND		\$1,191,356	\$1,305,438	\$1,555,988
<b>REVENUES TOTAL</b>		<b>\$1,191,356</b>	<b>\$1,305,438</b>	<b>\$1,555,988</b>

# Community Center



Data Updated: Apr 24, 2025, 6:32 PM

### Community Center Revenues:

- **2025 Budget:** \$2,076,531
- **2024 (Forecast):** \$2,009,381
- **2023:** \$2,005,337

Percentage of 2025 Proposed Community Center Revenue to Total Revenue: **2.18%**

### 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, 2025:

- **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
  - Additional Dependent on a family membership: **Annual:** \$80 | **Monthly:** \$7.50
- **Senior** (60+): **Annual:** \$350 | **Monthly:** \$32.50 | **Daily:** \$10.75

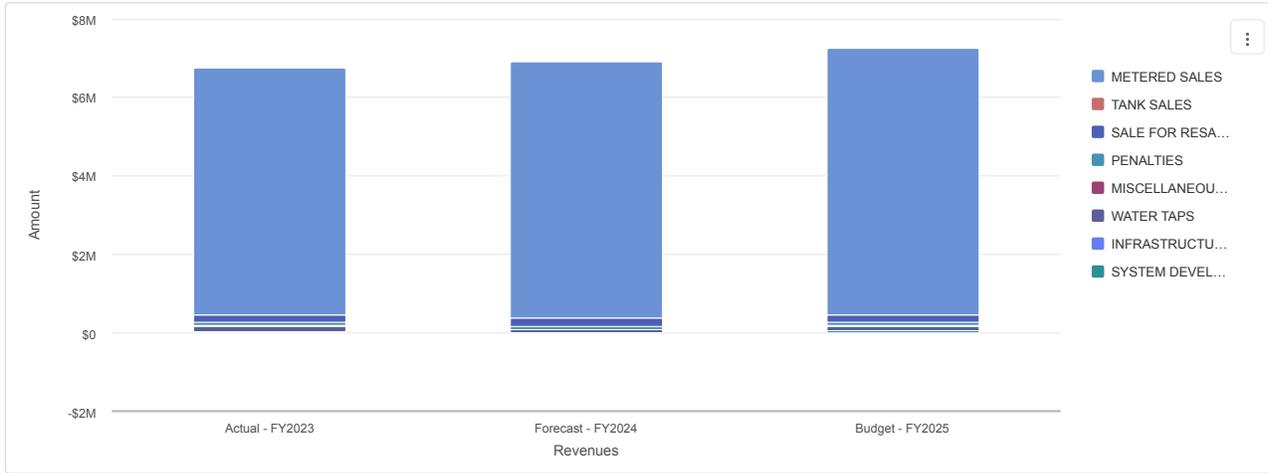
**Forecast:** The 2025 proposed budget revenue is based on maintaining and increasing current program participation numbers. It is staff's goal to budget for new programs based on research and evaluation of potential programs that benefit the community while still covering any expenses associated with their operation.

## Accounts #48033 to 49004

Community Center by fund 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Revenues</b>			
COMMUNITY CENTER FUND	\$2,005,337	\$2,009,381	\$2,076,531
<b>REVENUES TOTAL</b>	<b>\$2,005,337</b>	<b>\$2,009,381</b>	<b>\$2,076,531</b>

# Water Sales



Data Updated: Apr 24, 2025, 6:32 PM

**Water Billing Revenues:**

- **2025 Budget:** \$7,251,000
- **2024 (Forecast):** \$6,912,542
- **2023:** \$6,752,093

*Percentage of 2025 Proposed Water Sales Revenue to Total Revenue: 7.60%*

**Authority:**

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

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

**Fee Schedule:** Monthly residential water rates as of April 1, 2024:

- **Monthly Customer Charge:** \$9.00
- **Minimum Volume Charge:** \$3.78
- **First 2,000 gal:** \$8.11/1,000 gallons
- **Next 18,000 gal:** \$6.67/1,000 gallons
- **Next 80,000 gal:** \$6.02/1,000 gallons
- **Over 100,000 gal:** \$4.71/1,000 gallons

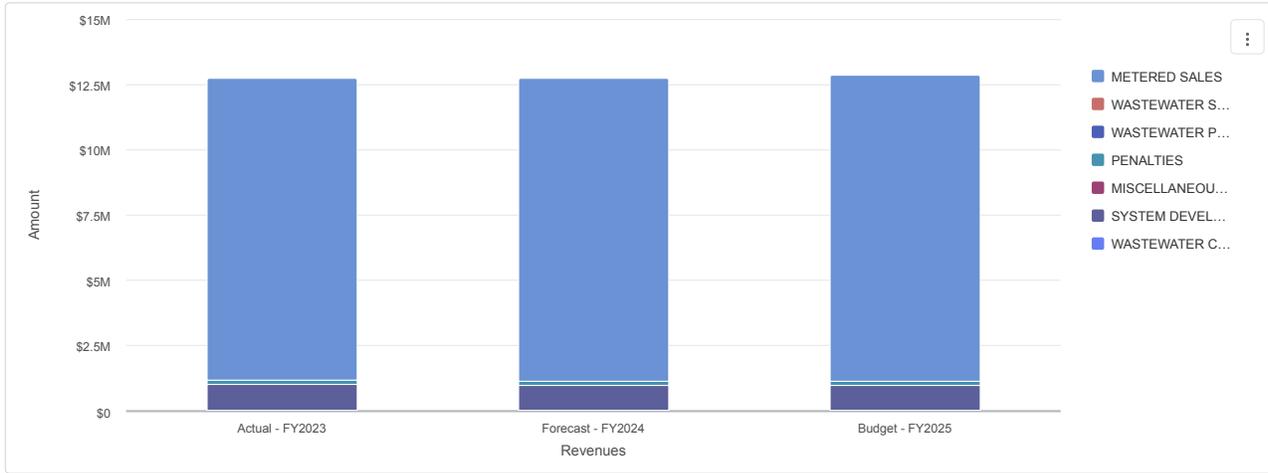
**Forecast:** The 2025 budget reflects historical water usage applied to necessary user rate adjustments required to meet bond covenants and the generation of capital improvement funds.

## Accounts #44027 to 44036

Water Sales by Fund 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Revenues</b>			
WATER OPERATING FUND	\$6,752,093	\$6,912,542	\$7,251,000
<b>REVENUES TOTAL</b>	<b>\$6,752,093</b>	<b>\$6,912,542</b>	<b>\$7,251,000</b>

# Wastewater Charges



Data Updated: Apr 24, 2025, 6:32 PM

**Wastewater Billing Revenues:**

- **2025 Budget:** \$12,840,374
- **2024 (Forecast):** \$12,725,400
- **2023:** \$12,739,639

*Percentage of 2025 Proposed Wastewater Charges Revenue to Total Revenue: 13.34%*

**Authority:**

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

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

**Fee Schedule:** Monthly rates as of April 1, 2024:

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

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

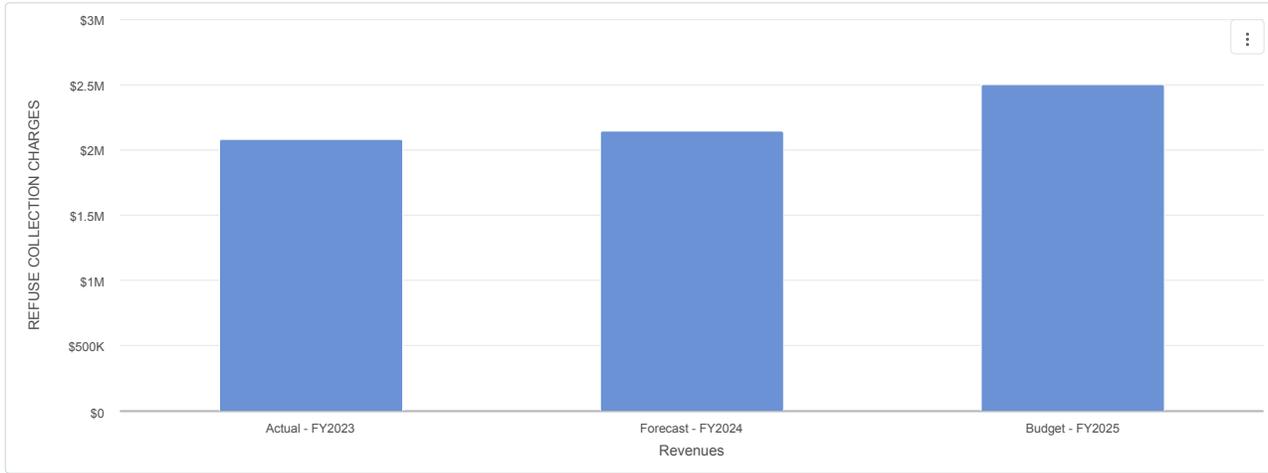
**Forecast:** The 2025 budget reflects historical wastewater usage applied to current user rates subject to adjustment solely due to the new Wastewater Treatment Plant.

## Accounts #44027 to 44036

WasteWater charges by fund 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Revenues</b>			
WASTEWATER OPERATING FUND	\$12,739,639	\$12,725,400	\$12,840,374
<b>REVENUES TOTAL</b>	<b>\$12,739,639</b>	<b>\$12,725,400</b>	<b>\$12,840,374</b>

# Solid Waste and Recycling Charges



Data Updated: Apr 24, 2025, 6:32 PM

### Solid Waste & Recycling Revenues:

- **2025 Budget:** \$2,496,707
- **2024 (Forecast):** \$2,140,000
- **2023:** \$2,082,397

*Percentage of 2025 Proposed Solid Waste & Recycling Charges Revenue to Total Revenue: 2.62%*

### Authority:

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

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

### Fee Schedule:

 Rates as of April 1, 2024:

- **Monthly Customer Charge:** \$24.06
- Seniors are eligible to 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 #44016

### Solid Waste & Recycling by fund 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Revenues</b>			
SOLID WASTE FUND	\$2,082,397	\$2,140,000	\$2,496,707
<b>REVENUES TOTAL</b>	<b>\$2,082,397</b>	<b>\$2,140,000</b>	<b>\$2,496,707</b>

# City Council



## 2025 Expenditure Budget - City Council

### Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET	
		FY2023	FY2024	FY2025
<b>Expenses</b>				
CITY COUNCIL		\$196,286	\$190,719	\$210,813
<b>EXPENSES TOTAL</b>		<b>\$196,286</b>	<b>\$190,719</b>	<b>\$210,813</b>

### Detail 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET	
		FY2023	FY2024	FY2025
<b>Expenses</b>				
Personnel Expenses				
Personnel Salaries		\$48,512	\$45,883	\$46,476
Personnel Costs		\$120,591	\$113,400	\$119,757
<b>PERSONNEL EXPENSES TOTAL</b>		<b>\$169,103</b>	<b>\$159,283</b>	<b>\$166,233</b>
Operating Expenses				
Printing & Supplies		\$750	\$550	\$1,250
Travel & Training		\$0	\$1,019	\$6,800
Insurance		\$13,341	\$12,395	\$15,230
Other Expenses		\$13,093	\$17,472	\$21,300
<b>OPERATING EXPENSES TOTAL</b>		<b>\$27,183</b>	<b>\$31,436</b>	<b>\$44,580</b>
<b>EXPENSES TOTAL</b>		<b>\$196,286</b>	<b>\$190,719</b>	<b>\$210,813</b>

# Administration

## 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. Administration

The Administration Department plays a central role in municipal governance, acting as the primary connection between the Mayor, City Council and City Departments. This department is tasked with providing administrative leadership, ensuring that the policies and directives established by the City Council are effectively translated into operational programs that benefit the community.

#### **Key Functions of the Administration Department**

- **Administrative Leadership:** The department oversees the delivery of municipal services, ensuring they align with the city's strategic goals.
- **Policy Implementation:** It takes the policies created by the City Council and turns them into actionable programs.
- **Community Visioning:** The department plays a crucial role in shaping the long-term vision for community development and growth.
- **Intergovernmental Cooperation:** It facilitates collaboration between different governmental and regional entities to enhance service delivery and efficiency.

### 2. City Administrator

The City Administrator serves as the chief administrative officer and is pivotal in the successful management of city operations. Key responsibilities include:

- **Council Directives:** Executing all policies and directives issued by the City Council to maintain smooth city operations.
- **Personnel Management:** Overseeing the management of all City employees to ensure a productive workforce.
- **Department Administration:** Providing guidance and support to all City departments.
- **Policy Support and Recommendations:** Offering informed advice and recommendations to the City Council to aid in policy-making.
- **Budget and Capital Program Development:** Working with the Department Directors, citizen oversight committees and the City Council Budget Committee, to craft and implement the City's annual budget and long-term capital programs to ensure financial health and infrastructure development.

By fulfilling these roles, the Administration Department and the City Administrator work collaboratively to enhance the quality of life for residents and ensure the city's

### 3. 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 Economic Development office provides the following services: creating

quality jobs within the community, encouraging private investment in the community, promoting a positive business climate, fostering community partnerships, and enhancing the quality of life for our residents and business community.

#### **4. City Clerk**

The City Clerk's Office serves as the liaison between the public and City Council and is dedicated to providing transparency, integrity and service. The Deputy City Clerk is responsible for managing official city records including action reports, ordinances, resolutions and meeting minutes of the City Council. The Deputy City Clerk also coordinates elections by accepting documents required for candidate filing, certifying candidates to the Clay County Board of Election Commissioners and prepares notices of elections. The Deputy City Clerk oversees various licensing activities including regulation of alcoholic beverage licenses. In addition, the Clerk's Office keeps the Code of Ordinances updated and assists in interpreting the City Code. Services included are: (1) Administrative Support, (2) Public Records Management, (3) Elections Coordination, (4) Licensing and Permits, and (5) Oath Administration.

#### **5. Municipal Court**

The Liberty Municipal Division plays a crucial role in managing legal proceedings related to traffic tickets and City ordinance violations. This division handles cases initiated by various city departments, including the Police Department, Animal Control, Code Enforcement, and Parking Control. Municipal Court is typically held four times per month with an average case load of 250 cases per docket.

The Liberty Municipal Division is a vital component of the city's legal framework, ensuring that cases related to traffic and ordinance violations are processed efficiently and fairly. The division's comprehensive management of court operations and financial transactions supports the City's commitment to justice and accountability.

Staff consists of the Court Administrator, one Municipal Court Technician, one Municipal Court Specialist, the Municipal Judge, one on-call interim Municipal Judge and one on-call Public Defender. Their services include: case and docket preparation, coordinate court sessions and dockets, data entry of all resolved and continued cases, and keeping the Municipal Judge informed and updated on various issues and information.

#### **6. Prosecutor's Office**

The Prosecutor's Office is responsible for prosecuting all City ordinance violations written by the Police Department, Animal Control, Code Enforcement and Parking Control. The Prosecutor Clerk is responsible for preparing the Prosecutor files, providing Discovery and having all police reports, criminal history and driving records ready for the Prosecutor to review for determination of what action will be taken on all cases. The office consists of a Prosecutor, Assistant Prosecutor and a Prosecutor Clerk. The Prosecutor's Office is committed to the prosecution of cases and promoting the safety of all citizens.

Services included are: (1) Prosecution of City Ordinance Violations, (2) Working with Law Enforcement, (3) Negotiate Plea Deals, (4) Appeals, and (5) Community and Victim Support.

#### **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, which formerly served as a support function for the Patrol Division of the Police Department, was reorganized in 2014 under the supervision of the Administration Department. In 2023 it was reorganized to be under the supervision of both the Administration Department via the Assistant City Administrator and the HR & Risk Management Department via the Director of HR & Risk Management. The Animal Control Division consists of an Operations Manager and five Animal Control Officers. Animal Control provides the following services:

- Care and custody of abandoned and homeless dogs and cats within city limits
- Abandoned and homeless dogs and cats within city limits
- Enforcement of laws and ordinances pertaining to animal safety and care within city limits
- Educate citizens on proper care and custody of dogs and cats.

# Staffing Levels

The Administration Department's proposed FTE staffing levels for FY2025, along with a brief look at historical staffing levels, are as follows:

Position Title	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Number of Budgeted Staff</b>					
Administrative Specialist	0	1	1	1	1
Animal Control Officer	2	2	2	2	5
Animal Control Supervisor	1	1	1	1	1
Animal Shelter Attendant	0	1	1	1	0
Animal Shelter Coordinator	1	1	1	1	0
Assistant City Administrator	1	1	1	0	0
Assistant Director - Public Relations	0	0	0	1	0
Assistant to the City Administrator	0	0	0	0	0
Chief Strategic Communications Officer	0	0	0	1	0
Chief Strategic Operations Officer	1	1	1	1	0
City Administrator	1	1	1	1	1
City Prosecutor	0	0	0	0	1
Communication Manager	1	1	1	0	0
Deputy City Clerk	1	1	1	1	1
Economic & Business Development Manager	1	1	1	1	1
HDLI Executive Director	0	0	0	0	1
Marketing & Special Events Supervisor	0	0	0	1	0
Municipal Court Administrator	1	1	1	1	1
Municipal Court Cashier	0	1	1	1	0
Municipal Court Specialist	0	0	0	0	1
Municipal Court Technician	1	1	1	1	1
Municipal Judge	0	0	0	0	1
Prosecutor Court Tech	0	0	0	1	1
Prosecutor's Assistant	1	1	1	0	0
Public Relations Coordinator	0	1	1	1	0
Recruitment Coordinator	1	0	0	0	0
Tourism Coordinator	0	0	0	1	0
<b>NUMBER OF BUDGETED STAFF</b>	<b>14</b>	<b>17</b>	<b>17</b>	<b>19</b>	<b>17</b>

# Administration Department Goals & Objectives

Below are a list of previous year's goals and objectives and their statuses as well as the current year's goals and objectives for the Administration Department.

## FY2024 Goals and Objectives

The Administration Department's FY2024 strategic goals and objectives include the following:

### Economic Development:

Encourage development of innovation/science and technology business parks

- **Objective:** This will help bring in additional revenues to the City as well as grow the City.
- **Status:** This was approved in the Montage Development; it was a slow year in 2024 for development so we are hoping we will have a groundbreaking on that development in 2025.

Evaluate redevelopment opportunities along Hwy 291 corridor

- **Objective:** Help the City grow resources and be a desired City to live in.
- **Status:** Ongoing. A few development areas have been identified and staff will continue to work with those property owners to seek new investment in those areas

Evaluate funding opportunities for encouraging refurbishing of older neighborhoods throughout the city.

- **Objective:** Continue to update the City to have it be a desired City to live in.
  - **Status:** Ongoing. Staff is working to renew the Chapter 353 program with additional locations within the City to expand that program

#### **Court:**

Complete development of training program for future Municipal Court employees

- **Objective:** To continue knowledge and education of our employees
  - **Status:** Completed as a SOP (Standard Operating Procedures) book in Q4 2024.

#### **Animal Control**

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

- **Objective:** To provide improved and expanded animal control coverage for the City of Liberty
  - **Status:** Completed. Reorganized all Animal Control Officers to assist with cross training and provide additional Animal Control service to the City.

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

- **Objective:** Strive to maintain a low euthanasia rate by reuniting lost pets with their owners; and finding new homes for stray or surrendered pets.
  - **Status:** Complete and Ongoing. Recognition as a No Kill Shelter achieved in FY 2024.

Develop a more robust volunteer program.

- **Objective:** To support division staff and the goals of providing high quality care to those animals housed at the shelter.
  - **Status:** Implemented and Ongoing. Volunteer SOP created and age requirements modified. Implemented in FY 2024.

## **FY2025 Goals and Objectives**

The Administration Department's FY2025 strategic goals and objectives include the following::

#### **Economic Development:**

Work on existing developments that are approved but not complete

- **Objective:** Projects that have been approved through City Council but have not been completed or filled with a tenant include: Liberty Commerce Center, Liberty North Logistics Park, Montage, and Liberty Heartland Logistics

Look for additional opportunities for growth and development

- **Objective:** Look in underdeveloped locations within the city, 291 corridor, Historic Downtown, and South Liberty Parkway

Renew the Chapter 353 Program

- **Objective:** Renew the Chapter 353 program for the Historic District and Downtown Square

#### **City Clerk**

Implement modernized digital systems for record keeping and document management

- **Objective:** To improve accessibility, searchability and security of city records.

**Court:**

To continue to serve the community by efficiently providing justice, protecting rights, and encouraging respect of the rule of law.

- **Objective:** Continue to reduce the number of continuances and cases per docket to align with a manageable docket workload and timeline. To foster fair, effective and efficient progression through the Municipal Court.

Continuous cross-training

- **Objective:** Continue cross training for all municipal court positions to promote OJT (on the job training) and succession planning.

**Animal Control:**

Create procedures for participation in the Fall Festival parade

- **Objective:** Highlight animals available for adoption and other services during the Fall Festival parade

Create training programs for citizens

- **Objective:** Provide training programs for citizens (general pet owner and court-ordered) and behavior modification for pets.

Review shelter software options

- **Objective:** Review shelter software options to align with division's needs and interaction with other city programs.

## 2025 Expenditure Budget - Administration

### Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET	
	FY2023		FY2024	FY2025
<b>Expenses</b>				
CITY ADMINISTRATOR	\$630,145		\$417,958	\$582,313
CITY CLERK	\$231,213		\$264,329	\$201,141
PROSECUTORS OFFICE	\$119,966		\$125,358	\$132,420
MUNICIPAL COURT	\$303,327		\$395,259	\$387,823
ANIMAL CONTROL	\$608,652		\$602,427	\$693,039
EXPENSES TOTAL	<b>\$1,893,303</b>		<b>\$1,805,331</b>	<b>\$1,996,736</b>

# Detail 2023 Actual - 2025 Budget

## City Administrator

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$454,058	\$260,927	\$387,457
Personnel Costs	\$146,295	\$118,377	\$144,866
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$600,354</b>	<b>\$379,304</b>	<b>\$532,323</b>
Operating Expenses			
Printing & Supplies	\$4,681	\$7,250	\$8,650
Travel & Training	\$815	\$3,700	\$10,000
Fees	\$0	\$300	\$300
Insurance	\$4,150	\$3,856	\$4,740
Other Expenses	\$20,145	\$23,048	\$25,300
Non Capital Equipment	\$0	\$500	\$1,000
<b>OPERATING EXPENSES TOTAL</b>	<b>\$29,791</b>	<b>\$38,654</b>	<b>\$49,990</b>
<b>EXPENSES TOTAL</b>	<b>\$630,145</b>	<b>\$417,958</b>	<b>\$582,313</b>

## City Clerk

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$100,626	\$64,380	\$67,797
Personnel Costs	\$25,162	\$15,278	\$16,605
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$125,788</b>	<b>\$79,658</b>	<b>\$84,402</b>
Operating Expenses			
Printing & Supplies	\$3,060	\$6,250	\$5,500
Travel & Training	\$690	\$100	\$1,250
Fees	\$100,005	\$175,980	\$105,999
Insurance	\$1,482	\$1,377	\$1,690
Other Expenses	\$188	\$5	\$300
Non Capital Equipment	\$0	\$959	\$2,000
<b>OPERATING EXPENSES TOTAL</b>	<b>\$105,425</b>	<b>\$184,671</b>	<b>\$116,739</b>
<b>EXPENSES TOTAL</b>	<b>\$231,213</b>	<b>\$264,329</b>	<b>\$201,141</b>

## Animal Control

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$256,104	\$317,359	\$357,762
Personnel Costs	\$146,865	\$166,566	\$206,294
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$402,969</b>	<b>\$483,925</b>	<b>\$564,056</b>
Operating Expenses			
Printing & Supplies	\$21,306	\$18,050	\$18,850
Travel & Training	\$1,990	\$1,500	\$5,500
Fees	\$11,590	\$9,556	\$19,000
Utilities	\$15,472	\$14,500	\$23,000
Maintenance	\$20,533	\$23,249	\$22,000
Insurance	\$16,944	\$23,569	\$29,333
Other Expenses	\$8,043	\$4,500	\$6,800
Non Capital Equipment	\$4,899	\$0	\$4,500
<b>OPERATING EXPENSES TOTAL</b>	<b>\$100,777</b>	<b>\$94,924</b>	<b>\$128,983</b>
Capital Outlay	\$104,906	\$23,578	\$0
<b>EXPENSES TOTAL</b>	<b>\$608,652</b>	<b>\$602,427</b>	<b>\$693,039</b>

**Municipal Court**

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$201,286	\$216,122	\$208,454
Personnel Costs	\$85,233	\$122,579	\$143,104
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$286,519</b>	<b>\$338,701</b>	<b>\$351,558</b>
Operating Expenses			
Printing & Supplies	\$5,027	\$4,600	\$8,300
Travel & Training	\$2,900	\$5,700	\$5,975
Fees	\$2,686	\$38,900	\$12,500
Insurance	\$5,929	\$5,508	\$6,770
Other Expenses	\$82	\$850	\$1,220
Non Capital Equipment	\$184	\$1,000	\$1,500
<b>OPERATING EXPENSES TOTAL</b>	<b>\$16,808</b>	<b>\$56,558</b>	<b>\$36,265</b>
<b>EXPENSES TOTAL</b>	<b>\$303,327</b>	<b>\$395,259</b>	<b>\$387,823</b>

**Prosecutor's Office**

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$68,966	\$72,168	\$76,420
Personnel Costs	\$40,684	\$42,357	\$45,470
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$109,650</b>	<b>\$114,525</b>	<b>\$121,890</b>
Operating Expenses			
Printing & Supplies	\$54	\$150	\$200
Travel & Training	\$340	\$429	\$700
Fees	\$6,959	\$7,500	\$6,000
Insurance	\$2,965	\$2,754	\$3,380
Other Expenses	\$0	\$0	\$50
Non Capital Equipment	\$0	\$0	\$200
<b>OPERATING EXPENSES TOTAL</b>	<b>\$10,316</b>	<b>\$10,833</b>	<b>\$10,530</b>
<b>EXPENSES TOTAL</b>	<b>\$119,966</b>	<b>\$125,358</b>	<b>\$132,420</b>

# Public Relations

## Mission Statement:

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 Assistant City Administrator/Chief Strategic Communications Officer, Assistant Director for Communications and Public Relations, Public Relations Coordinator, and Tourism Marketing Strategist. The Tourism Marketing Strategist is funded through the Transient Guest Tax. This team works closely with the Parks & Recreation Department's Marketing Coordinator.

## Staffing Levels

The Public Relations Department's proposed FTE staffing levels for FY2025, along with a brief look at historical staffing levels, are as follows:

Position Title	FY2025
<b>Number of Budgeted Staff</b>	
Assistant Director - Public Relations	1
Chief Strategic Communications Officer	1
Public Relations Coordinator	1
Tourism Coordinator	1
<b>NUMBER OF BUDGETED STAFF</b>	<b>4</b>

# Public Relations Goals & Objectives

Below are a list of the previous year's goals and objectives and their statuses as well as the current year's goals and objectives for the Public Relations Department.

## FY2024 Goals and Objectives

The Public Relations Department's FY2024 strategic goals and objectives include the following:

Enhance social media presence

- **Objective:** Work with Parks & Rec Department towards a department specific social media presence to enhance communications and community engagement to the public, patrons, and stakeholders.
- **Status:** Ongoing

## FY2025 Goals and Objectives

The Public Relations Department's FY2025 strategic goals and objectives include the following:

Launch Parks & Rec Department specific social media presence to enhance communications and community engagement

- **Objective:** Enhance communications and community engagement to the public, patrons, and stakeholders.

Complete selection and installation of mural along the Kansas corridor

- **Objective:** To improve the vibrancy of the City.

Explore additional public engagement and education opportunities

- **Objective:** To improve the City's involvement with the public

# 2025 Expenditure Budget - Public Relations

## Summary 2023 Actual to 2025 Budget

	ACTUAL		FORECAST		BUDGET	
		FY2023		FY2024		FY2025
<b>Expenses</b>						
PUBLIC RELATIONS		\$363,025		\$0		\$0
PR & COMMUNICATION		\$0		\$400,387		\$437,589
<b>EXPENSES TOTAL</b>		<b>\$363,025</b>		<b>\$400,387</b>		<b>\$437,589</b>

## Detail 2023 Actual to 2025 Budget

	ACTUAL		FORECAST		BUDGET	
		FY2023		FY2024		FY2025
<b>Expenses</b>						
Personnel Expenses						
Personnel Salaries		\$255,221		\$266,795		\$286,038
Personnel Costs		\$84,222		\$99,255		\$107,951
<b>PERSONNEL EXPENSES TOTAL</b>		<b>\$339,443</b>		<b>\$366,050</b>		<b>\$393,989</b>
Operating Expenses						
Printing & Supplies		\$10,731		\$13,800		\$16,200
Travel & Training		\$1,328		\$7,500		\$12,000
Fees		\$0		\$250		\$250
Insurance		\$4,076		\$3,787		\$4,650
Other Expenses		\$7,447		\$9,000		\$10,500
<b>OPERATING EXPENSES TOTAL</b>		<b>\$23,582</b>		<b>\$34,337</b>		<b>\$43,600</b>
<b>EXPENSES TOTAL</b>		<b>\$363,025</b>		<b>\$400,387</b>		<b>\$437,589</b>

# Finance Department

## Mission Statement:

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 recording 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 billing and fairly collecting City utility bills; 6) overseeing various licensing activities including regulation of occupation and alcoholic beverage licenses.

## Staffing Levels

The Finance Department's proposed FTE staffing levels for FY2025, along with a brief look at historical staffing levels, are as follows:

Position Title	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Number of Budgeted Staff</b>					
Accountant	2	1	2	2	2
Accounting Manager	2	1	1	1	1
Accounting Specialist	1	2	2	2	2
Assistant Director - Finance	1	1	1	1	1
Director - Finance	1	1	1	1	1
Finance Analyst	1	1	1	1	1
Finance Technician	3	3	3	3	3
Operations Supervisor - Finance	1	1	1	1	1
Payroll Specialist	1	1	1	1	1
<b>NUMBER OF BUDGETED STAFF</b>	<b>13</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>13</b>

# Finance Department Goals & Objectives

## FY2024 Goals and Objectives

The Finance FY2024 strategic goals and objectives include the following:

Update the Chart of Accounts

- **Objective:** Finance's Chart of Accounts has been used for many years and is beginning to run out of room for new account codes. Staff are working with OpenGov to update the chart of accounts to allow room for expansion as the City continues to grow.
  - **Status:** Completed in 2024

Migrate to OpenGov Financial Software/Utility Billing Software

- **Objective:** In 2023, the Finance Department chose OpenGov Financials for the new Financial/Utility Billing Software. The objective in 2024 will be to set up and be fully migrated to OpenGov Financials/Utility Billing before the end of the year.
  - **Status:** Financial Software was completed in 2024. Utility Billing Software to be completed in 2025.

Train Staff to use the OpenGov Financials/Utility Billing Software

- **Objective:** After the initial set up and migration is complete, the next step will be to set up meetings and classes to train staff to use the OpenGov Financials/Utility Billing software.
  - **Status:** In progress.

## FY2025 Goals and Objectives

The Finance FY2025 strategic goals and objectives include the following:

Train Staff to use the OpenGov Financials/Utility Billing Software

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

Training Enhancement

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

Transparency

- **Objective:** Begin working in the OpenGov Dashboards and Transparency module with the ultimate goal of providing even greater transparency to the City's budgets and financial transactions.

# 2025 Expenditure Budget - Finance

## Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
ACCOUNTING & FINANCE	\$1,102,242	\$1,578,674	\$1,203,941
<b>EXPENSES TOTAL</b>	<b>\$1,102,242</b>	<b>\$1,578,674</b>	<b>\$1,203,941</b>

## Detail 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$556,442	\$567,487	\$618,577
Personnel Costs	\$204,605	\$225,359	\$260,994
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$761,048</b>	<b>\$792,846</b>	<b>\$879,571</b>
Operating Expenses			
Printing & Supplies	\$10,284	\$10,500	\$10,500
Travel & Training	\$1,511	\$2,500	\$4,500
Fees	\$276,858	\$305,000	\$290,000
Maintenance	\$864	\$1,050	\$1,050
Insurance	\$11,977	\$11,128	\$13,670
Other Expenses	\$4,649	\$3,650	\$3,650
Non Capital Equipment	-\$100	\$2,000	\$1,000
<b>OPERATING EXPENSES TOTAL</b>	<b>\$306,044</b>	<b>\$335,828</b>	<b>\$324,370</b>
Capital Outlay	\$35,150	\$450,000	\$0
<b>EXPENSES TOTAL</b>	<b>\$1,102,242</b>	<b>\$1,578,674</b>	<b>\$1,203,941</b>

# Fire Department

## Mission Statement:

To strengthen community relationships by providing the highest quality of service, promptly and professionally, to the patrons of the City of Liberty while maintaining physically and mentally resilient firefighters.

## Services:

### 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 evaluating 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.

### Emergency Services

The Fire Department's Emergency Services Division contains all aspects of 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 a 24 hours on and 48 hours off rotation. All shifts are staffed with a minimum of one shift commander (Assistant Chief) and 15 personnel (3 Captains and 12 Firefighters) of which at least six are Emergency Medical Technician-Paramedics. Staffing will increase to one shift commander and 12 personnel on March 1, 2018.

### RESPONSE TIMES

Type	2020	2021	2022	2023	2024	2025 Goal
Dispatch to Enroute	1.54	1.43	1.48	1.45	1.47	1.30
Enroute to On Scene	4.01	3.86	5.00	4.36	4.37	4.00
Dispatch to On Scene	5.87	6.33	6.10	6.23	5.84	5.50
911 to On Scene	6.90	7.00	6.45	6.23	6.10	6.00

The response times shown above are in minutes. It must be noted that these response times do not exclude incidents that are responded to as non-emergency or incidents that require personnel to "stage" for scene safety prior to arriving on scene.

## RESPONSES

Response Type	2020	2021	2022	2023	2024
EMS Pt. Transports	2781	3471	3613	4054	3646
Total Responses	4629	5652	6076	6444	6477

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.

### **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 oversees 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.

### **Fire Training**

The Division Chief Support Services coordinates and provides 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.

### **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 FTE staffing levels for FY2025, along with a brief look at historical staffing levels, are as follows:

Position Title	FY2022	FY2023	FY2024	FY2025
<b>Number of Budgeted Staff</b>				
Administrative Assistant - Fire	1	1	1	1
Assistant Chief-Shift Commander	3	3	0	0
Division Chief-EMS	1	1	0	1
Division Chief-Fire Marshal	1	1	0	1
Division Chief-Support Services	1	1	0	1
Fire Captain	9	9	9	9
Fire Chief	1	1	1	1
Fire Division Chief - Admin	0	0	3	0
Fire Division Chief - Shift	0	0	3	3
Firefighter/EMT	11	14	10	9
Firefighter/Paramedic	34	34	36	37
Firefighter/Paramedic/EMT - PSST	0	0	3	3
<b>NUMBER OF BUDGETED STAFF</b>	<b>62</b>	<b>65</b>	<b>66</b>	<b>66</b>

## Fire Department Goals and Objectives

Below are a list of the previous year’s goals and objectives and their statuses as well as the current year’s goals and objectives for the Fire Department.

### FY2024 Goals and Objectives

The Fire Department's FY2024 strategic goals and objectives include the following:

Establish an eligibility list to fill current and future vacancies.

- **Objective:** The FD, utilizing the Labor/Management, process will advertise for the positions of Firefighter/EMT and Firefighter/Paramedic in 2024. The Department will complete an eligibility process to establish a list to utilize to fill vacancies and future positions
  - **Status:** Currently fully staffed and have an eligibility list of possible future candidates.

Secure land for future Station 4 and 5.

- **Objective:** Work with city staff to determine where the next two fire stations should be placed and work to secure the amount of land needed.
  - **Status:** In progress

Add a Fire Inspector.

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

### FY2025 Goals and Objectives

The Fire's FY2025 strategic goals and objectives include the following:

Establish an eligibility list to fill current and future vacancies.

- **Objective:** The FD, utilizing the Labor/Management, process will advertise for the positions of Firefighter/EMT and Firefighter/Paramedic in 2025. The Department will complete an eligibility process to establish a list to utilize to fill vacancies and future positions

Add a Fire Inspector.

- **Objective:** As the city grows, the need for a dedicated Fire Inspector is more evident.

Expand the department’s career development plan

- **Objective:** Developing the members in the department to help meet their long term, career and promotional goals, is a key tool in recruitment and retention.

## 2025 Expenditure Budget - Fire

### Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST		BUDGET
		FY2023	FY2024	FY2025
<b>Expenses</b>				
FIRE ADMINISTRATION		-\$4,123,478	-\$3,860,943	-\$3,783,841
EMERGENCY OPERATIONS		\$8,939,363	\$8,826,515	\$9,443,940
EMS SERVICES		\$181,624	\$213,300	\$234,000
TRAINING DIVISION		\$262,618	\$289,622	\$294,713
FIRE PREVENTION SERVICES		\$212,742	\$221,189	\$357,304
EXPENSES TOTAL		<b>\$5,472,869</b>	<b>\$5,689,683</b>	<b>\$6,546,116</b>

### Detail 2023 Actual to 2025 Budget

#### Fire Administration

	ACTUAL	FORECAST		BUDGET
		FY2023	FY2024	FY2025
<b>Expenses</b>				
Personnel Expenses				
Personnel Salaries		\$210,028	\$294,750	\$192,341
Personnel Costs		-\$4,691,380	-\$4,478,264	-\$4,315,419
PERSONNEL EXPENSES TOTAL		<b>-\$4,481,352</b>	<b>-\$4,183,514</b>	<b>-\$4,123,078</b>
Operating Expenses				
Printing & Supplies		\$8,653	\$8,700	\$7,200
Travel & Training		\$1,797	\$10,000	\$10,000
Fees		\$41,735	\$55,044	\$52,200
Utilities		\$43,390	\$34,500	\$50,500
Maintenance		\$213,510	\$165,450	\$162,600
Insurance		\$43,806	\$41,677	\$49,887
Other Expenses		\$3,067	\$5,200	\$5,350
Non Capital Equipment		\$1,915	\$2,000	\$1,500
OPERATING EXPENSES TOTAL		<b>\$357,874</b>	<b>\$322,571</b>	<b>\$339,237</b>
EXPENSES TOTAL		<b>-\$4,123,478</b>	<b>-\$3,860,943</b>	<b>-\$3,783,841</b>

### Emergency Operations

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$5,329,407	\$5,241,952	\$5,583,346
Personnel Costs	\$3,213,109	\$3,217,160	\$3,451,380
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$8,542,516</b>	<b>\$8,459,112</b>	<b>\$9,034,726</b>
Operating Expenses			
Printing & Supplies	\$33,915	\$32,800	\$41,300
Travel & Training	\$2,264	\$0	\$0
Maintenance	\$202,989	\$179,500	\$164,500
Insurance	\$94,648	\$108,103	\$134,420
Other Expenses	\$50,994	\$41,000	\$60,000
Non Capital Equipment	\$12,037	\$6,000	\$8,994
<b>OPERATING EXPENSES TOTAL</b>	<b>\$396,847</b>	<b>\$367,403</b>	<b>\$409,214</b>
<b>EXPENSES TOTAL</b>	<b>\$8,939,363</b>	<b>\$8,826,515</b>	<b>\$9,443,940</b>

### EMS Services

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Operating Expenses			
Printing & Supplies	\$80,482	\$81,700	\$87,000
Travel & Training	\$58	\$0	\$0
Fees	\$12,000	\$22,000	\$22,000
Utilities	\$6,772	\$4,600	\$5,000
Maintenance	\$79,312	\$97,000	\$100,000
Other Expenses	\$3,000	\$4,500	\$5,000
Non Capital Equipment	\$0	\$3,500	\$15,000
<b>OPERATING EXPENSES TOTAL</b>	<b>\$181,624</b>	<b>\$213,300</b>	<b>\$234,000</b>
<b>EXPENSES TOTAL</b>	<b>\$181,624</b>	<b>\$213,300</b>	<b>\$234,000</b>

### Training Division

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$116,508	\$118,853	\$125,387
Personnel Costs	\$74,862	\$74,073	\$78,708
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$191,370</b>	<b>\$192,926</b>	<b>\$204,095</b>
Operating Expenses			
Printing & Supplies	\$268	\$2,200	\$2,200
Travel & Training	\$63,770	\$84,000	\$75,000
Utilities	\$679	\$700	\$700
Maintenance	\$4,804	\$7,500	\$7,498
Insurance	\$1,706	\$1,896	\$4,720
Other Expenses	\$22	\$400	\$500
<b>OPERATING EXPENSES TOTAL</b>	<b>\$71,248</b>	<b>\$96,696</b>	<b>\$90,618</b>
<b>EXPENSES TOTAL</b>	<b>\$262,618</b>	<b>\$289,622</b>	<b>\$294,713</b>

**Fire Prevention**

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$124,565	\$122,346	\$194,963
Personnel Costs	\$78,243	\$76,250	\$130,184
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$202,809</b>	<b>\$198,596</b>	<b>\$325,147</b>
Operating Expenses			
Printing & Supplies	\$2,895	\$9,500	\$19,300
Travel & Training	\$400	\$900	\$1,500
Utilities	\$1,174	\$1,200	\$1,500
Maintenance	\$841	\$2,700	\$3,997
Insurance	\$2,554	\$3,793	\$2,360
Other Expenses	\$2,070	\$4,500	\$3,500
<b>OPERATING EXPENSES TOTAL</b>	<b>\$9,934</b>	<b>\$22,593</b>	<b>\$32,157</b>
<b>EXPENSES TOTAL</b>	<b>\$212,742</b>	<b>\$221,189</b>	<b>\$357,304</b>

# Human Resources & Risk Management Department

## 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 FTE staffing levels for FY2025, along with a brief look at historical staffing levels, are as follows:

Position Title	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Number of Budgeted Staff</b>					
Assistant Director - HR & Risk Management	1	1	1	1	1
Director - HR & Risk Management	1	1	1	1	1
HR Generalist	0	0	0	1	1
Payroll Coordinator	1	1	1	0	0
Recruitment Manager	0.5	0.5	1	1	1
<b>NUMBER OF BUDGETED STAFF</b>	<b>3.5</b>	<b>3.5</b>	<b>4</b>	<b>4</b>	<b>4</b>

# Human Resources Department Goals & Objectives

Below are a list of the previous year's goals and objectives and their statuses as well as the current year's goals and objectives for the Human Resources and Risk Management Department.

## FY2024 Goals and Objectives

The Human Resources FY2024 strategic goals and objectives include the following:

### Enhance Benefit Package

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

### Employer Accolades and Awards

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

### Organizational Development

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

## FY2025 Goals and Objectives

The Human Resources FY2025 strategic goals and objectives include the following:

### Mental Health Initiatives

- **Objective:** Continue to enhance the overall mental health benefits through on-line and in-person resources

### Force 4 Good

- **Objective:** Design and implement a robust citywide employee volunteer program that allows for pay and/or benefits to be received as incentives for performing volunteer work within the community.

# 2025 Expenditure Budget - Human Resources & Risk Management

## Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
HUMAN RESOURCES	\$579,799	\$661,377	\$757,478
<b>EXPENSES TOTAL</b>	<b>\$579,799</b>	<b>\$661,377</b>	<b>\$757,478</b>

## Detail 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$337,882	\$380,258	\$414,601
Personnel Costs	\$141,793	\$169,791	\$192,747
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$479,676</b>	<b>\$550,049</b>	<b>\$607,348</b>
Operating Expenses			
Printing & Supplies	\$642	\$1,150	\$1,255
Travel & Training	\$14,759	\$20,000	\$40,380
Fees	\$60,074	\$61,000	\$93,865
Insurance	\$5,929	\$5,508	\$6,770
Other Expenses	\$18,719	\$23,670	\$7,860
<b>OPERATING EXPENSES TOTAL</b>	<b>\$100,124</b>	<b>\$111,328</b>	<b>\$150,130</b>
<b>EXPENSES TOTAL</b>	<b>\$579,799</b>	<b>\$661,377</b>	<b>\$757,478</b>

# Community Services

## Mission Statement:

The Community Services Division strives to be a community resource for aging in place by providing information and referrals to older adults and their families to help connect them to a wide range of services. The Liberty Silver Center, Liberty Access Bus and Liberty Meals on Wheels are all run through the Liberty Community Center and provide transportation, nutritional services, safety checks and more. Common referrals include: minor home repairs, benefit checkups, Medicare counseling, SMP fraud prevention facts, housing options and more!

## 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 (food only) population of the community each December. 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 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 disabled adults aged 18+.

### 3. Senior Silver Center

The Liberty Silver Center enhances the quality of life for Liberty's senior adults aged 60 and older and disabled adults aged 18+ by providing nutritional meals and a variety of activities.

## Staffing Levels

The Community Services Department's proposed FTE staffing levels for FY2025, along with a brief look at historical staffing levels, are as follows:

Position Title	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Number of Budgeted Staff</b>					
Bus Driver	1	1	1	1	1
Recreation Manager - Community Services	1	1	1	1	1
Recreation Program Coordinator	2	2	1	1	1
Recreation Transportation Coordinator	0	0	1	1	1
<b>NUMBER OF BUDGETED STAFF</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

# Community Services Department Goals & Objectives

Below are a list of the previous year's goals and objectives and their statuses as well as the current year's goals and objectives for the Community Services Department.

## **FY2024 Goals and Objectives**

The Community Services Department's FY2024 strategic goals and objectives include the following:

### **Silver Center**

- **Objective:** Offer efficient and sustainable programs and services relevant to the 60+ community; expand the variety of programs offered in response to community interest. Research all ways to incorporate evidence based programming to the Silver Center and our 60+ programs as we strive for gold level MARC funding.
  - **Status:** The Silver Center remained at a gold level for MARC funding.

### **Liberty Access Bus Service**

- **Objective:** To provide safe transportation to the older population within the city limits of Liberty as well as the disabled population aged 18 – 59.
  - **Status:** Funding was secured for a new replacement bus using Section 5310 funding and other sources. We want to highlight that there were new monies awarded for FY 2025 for Liberty Access Bus Transportation from MARC. In addition to being partially reimbursed for their role with the Meals on Wheels program and trips to and from the Liberty Silver Center, Liberty Access will also receive partial reimbursement for all other trips in the amount not to exceed \$59,827 (using the reimbursement rate of \$5.48 per trip)

### **Administration**

- **Objective:** The Community Services Division is responsible for the management of the Liberty Parks and Recreation Department's volunteer program, Meals on Wheels program, Community Christmas Tree program.
  - **Status:** General
    - The City of Liberty was recognized for its work to create a Community for All Ages. Liberty received a Gold level recognition, which acknowledges the work the city has done to become more age friendly.
  - **Status:** Volunteers
    - Liberty Parks & Recreation (LPR) has been awarded a renewed AmeriCorps Seniors RSVP grant from the AmeriCorps federal agency. This grant will allow us to continue leveraging the valuable skills and experience of older adults in Clay County for another three years, following the successful completion of our first grant cycle which began in April 2021.
  - **Status:** Meals on Wheels
    - In 2024, Meals on Wheels delivered 20,392 meals over 246 days, averaging 83 meals per day. They served a total of 156 recipients, including 56 new recipients, and welcomed 21 new volunteers. The organization also raised a total of \$47,099.54 in 2024.
  - **Status:** Liberty Community Christmas Tree Program
    - The program assisted 415 families, which included 1,065 children and 150 seniors with children's gifts and food. More than 600 volunteers helped sort thousands of items donated through the food drive, sponsored each family, shopped and wrapped gifts, and more. \$76,450 (over the \$75,000 goal!) was raised through individual and business donations.

# FY2025 Goals and Objectives

The Community Services Department's FY2025 strategic goals and objectives include the following:

## Silver Center

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

## Liberty Access Bus Service

- **Objective:** To provide safe transportation to the older population within the city limits of Liberty as well as the disabled population aged 18 – 59. Research and purchase new software for our Transportation program in 2025.

## Administration

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

### Community Services Goals and Objectives

FY2025 and Historical Values						
<b>Silver Center</b>						
<b>Objective</b>	<b>Goal Category</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025 Goal</b>
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	6,357	10,367	12,792	13,698	14,000
	Unduplicated Participants	275	398	384	470	450
	Wellness Wednesday Presentations	16	61	77	77	80
<b>Liberty Access Bus</b>						
<b>Objective</b>	<b>Goal Category</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025 Goal</b>
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	2,237	4,244	-	N/A	N/A
	One-way Lift/Ramp trips	923	N/A	0	N/A	N/A
	Non-essential trips	N/A	362	341	299	300
	One-way Medial/Senior Center trips	1,735	2,192		N/A	N/A
	Medical trips	-	2,009	2,434	2,799	2,800
	Grocery trips	-	2,215	2,376	2,079	2,000
	Silver Center trips	-	2,192	4,123	4,738	4,500
	Total Trips	4,895	6,798	9,274	9,915	9,300
<b>Administration</b>						
<b>Objective</b>	<b>Goal Category</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025 Goal</b>
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.	<b>Meals on Wheels</b>					
	Meals delivered	21,047	22,335	23,112	20,392	20,000
	Unduplicated clients	163	170	169	156	160
	Average meals delivered per day	86	91	93	83	85
	New volunteers	58	22	20	21	25
	Pounds of pet food delivered	1,200	1,200	1,800	2,000	2,500
	<b>Liberty Community Christmas Tree</b>					
	Children assisted	880	890	940	1,065	1,100
	Seniors assisted	110	130	255	150	150
	Total families assisted	350	350	525	565	175
Monetary donations received	63,000	71,800	70,000	76,450	80,000	
<b>50+ Programming</b>						
Number of day trips provided	1	3	4	1	0	

# 2025 Expenditure Budget - Community Services

## Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
AGING SERVICES - ADMIN	\$181,088	\$186,301	\$201,303
AGING SERV -ACCESS BUS SERV	\$182,284	\$203,084	\$271,540
AGING SERVICES - SILVER CENTER	\$130,655	\$157,006	\$165,893
<b>EXPENSES TOTAL</b>	<b>\$494,027</b>	<b>\$546,391</b>	<b>\$638,736</b>

## Detail 2023 Actual to 2025 Budget

### COMMUNITY SERVICES ADMINISTRATION

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$82,450	\$89,536	\$104,571
Personnel Costs	\$46,175	\$45,173	\$53,937
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$128,625</b>	<b>\$134,709</b>	<b>\$158,508</b>
Operating Expenses			
Printing & Supplies	\$48,967	\$45,968	\$34,900
Travel & Training	\$95	\$943	\$200
Fees	\$0	\$577	\$135
Utilities	\$592	\$628	\$660
Insurance	\$1,779	\$1,653	\$2,030
Other Expenses	\$1,029	\$1,323	\$1,570
Non Capital Equipment	\$0	\$500	\$3,300
<b>OPERATING EXPENSES TOTAL</b>	<b>\$52,463</b>	<b>\$51,592</b>	<b>\$42,795</b>
<b>EXPENSES TOTAL</b>	<b>\$181,088</b>	<b>\$186,301</b>	<b>\$201,303</b>

### ACCESS BUS SERVICE

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$110,883	\$119,972	\$131,670
Personnel Costs	\$44,628	\$47,008	\$51,654
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$155,511</b>	<b>\$166,980</b>	<b>\$183,324</b>
Operating Expenses			
Printing & Supplies	\$1,463	\$533	\$2,550
Travel & Training	\$0	\$200	\$200
Fees	\$649	\$1,025	\$1,025
Utilities	\$2,786	\$2,964	\$2,964
Maintenance	\$17,182	\$25,857	\$29,995
Insurance	\$4,374	\$4,781	\$5,832
Other Expenses	\$320	\$444	\$500
Non Capital Equipment	\$0	\$300	\$150
<b>OPERATING EXPENSES TOTAL</b>	<b>\$26,773</b>	<b>\$36,104</b>	<b>\$43,216</b>
Capital Outlay	\$0	\$0	\$45,000
<b>EXPENSES TOTAL</b>	<b>\$182,284</b>	<b>\$203,084</b>	<b>\$271,540</b>

**Silver Center**

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$74,822	\$101,384	\$103,642
Personnel Costs	\$37,952	\$41,701	\$44,661
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$112,775</b>	<b>\$143,085</b>	<b>\$148,303</b>
Operating Expenses			
Printing & Supplies	\$4,561	\$3,824	\$4,550
Travel & Training	\$220	\$313	\$300
Fees	\$940	\$847	\$900
Maintenance	\$4,403	\$3,580	\$3,600
Insurance	\$1,482	\$1,377	\$1,690
Other Expenses	\$2,630	\$509	\$550
Non Capital Equipment	\$3,645	\$3,471	\$6,000
<b>OPERATING EXPENSES TOTAL</b>	<b>\$17,880</b>	<b>\$13,921</b>	<b>\$17,590</b>
<b>EXPENSES TOTAL</b>	<b>\$130,655</b>	<b>\$157,006</b>	<b>\$165,893</b>

# Planning & Development

## Mission Statement:

The Planning and 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**

#### 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 issued over 2,600 building permits and conducted nearly 4,000 building inspections last 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**

#### 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 reviewing 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 (TUP) for events such as Fun Runs, parking lot or sidewalk sales, and block parties. Staff issues approximately 40 TUPs annually.

### **3. Planning & Zoning**

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.

### 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.

# Staffing Levels

The Planning & Development Department’s proposed FTE staffing levels for FY2025, along with a brief look at historical staffing levels, are as follows:

Position Title	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Number of Budgeted Staff</b>					
Administrative Assistant - Planning & Development	1	1	1	1	1
Assistant Director	0	0	0	0	1
Building Inspector	2	2	1	1	1
Chief Building Official	1	1	1	1	1
City Planner	1	1	1	2	1
Code Enforcement Officer	1	1	1	1	1
Code Enforcement Officer II	0	0	0	0	1
Community Development Manager	1	1	1	1	1
Director - Planning & Development	1	1	1	1	1
Senior Building Inspector	0	0	2	2	2
<b>NUMBER OF BUDGETED STAFF</b>	<b>8</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>

# Planning & Development Department Goals & Objectives

Below are a list of the previous year’s goals and objectives and their statuses as well as the current year’s goals and objectives for the Planning and Development Department.

## FY2024 Goals and Objectives

The Planning and Development FY2024 strategic goals and objectives include the following:

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

- **Objective:** Create an Annual Report document that can be replicated in future years with imagery and tables that can be easily referenced in the future.
  - **Status:** An Annual Report was created in 2024.

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

- **Objective:** Have the 353 Tax Abatement applications that are not in the local historic district be reviewed by staff or HDRC to ensure appropriate materials and changes are being made in accordance with the Secretary of Interior’s Standards for Rehabilitation of Historic Structures.
  - **Status:** The 353 Tax Abatement Program sunset in autumn of 2024. The program is in process of being updated by the Economic Development office.

Use SmartGov to enhance the planning process.

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

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

- **Objective:** Identify assistance with notifications and monitoring of vacant and blighted properties.
  - **Status:** A second nuisance officer was hired to assist in these issues.

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

- **Objective:** Encourage more participation in LAC’s programming; Make Music Day, the Sculpture Walk and Gallery Exhibits.
  - **Status:** Added an Art Walking Tour of murals and sculptures downtown. Implemented the Reel Liberty Film Festival as a new event, which had over 150 participants, bringing awareness to the Arts program.

## FY2025 Goals and Objectives

The Planning and Development FY2025 strategic goals and objectives include the following:

Adopt the 2024 International Building Codes

- **Objective:** Purchase the 2024 IBC Code books, adopt the 2024 Codes, and begin reviewing plans under the 2024 IBC and other code manuals

Train staff on the 2024 International Building Codes

- **Objective:** Assist plan review staff and building inspectors in obtaining training on the 2024 International Building Codes. Look for online training and webinars.

Commission an Art Sculpture for City Hall

- **Objective:** Work with Liberty Arts Commission and the Liberty Public Art Panel to enter into a contract with an artist to install an iconic custom art sculpture at the front of the newly renovated City Hall utilizing the Transient Guest Tax fund for art.

Continue Neighborhood Planning such as the Phase II of the Downtown Revitalization Plan.

- **Objective:** Work with consultants to create Phase II of the Downtown Realization Plan including building design and landscaping criteria, a zoning overlay, and incentives to build around the historic downtown.

Regulate the nuisance issues in existing commercial and multifamily areas.

- **Objective:** Expand Nuisance Officer responsibilities to assist with development-related issues such as parking lot potholes, inadequate landscaping, general commercial nuisance concerns.

## 2025 Expenditure Budget - Planning & Development

### Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST		BUDGET
		FY2023	FY2024	FY2025
<b>Expenses</b>				
PLANNING & DEVELOPMENT		\$653,423	\$787,004	\$903,296
BUILDING & CODES		\$386,147	\$424,284	\$499,950
EXPENSES TOTAL		<b>\$1,039,570</b>	<b>\$1,211,288</b>	<b>\$1,403,246</b>

# Detail 2023 Actual to 2025 Budget

## Planning & Development

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$445,357	\$528,921	\$596,569
Personnel Costs	\$183,608	\$230,043	\$272,448
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$628,965</b>	<b>\$758,964</b>	<b>\$869,017</b>
Operating Expenses			
Printing & Supplies	\$3,628	\$4,400	\$4,500
Travel & Training	\$6,136	\$5,800	\$8,000
Fees	\$1,543	\$1,600	\$2,300
Maintenance	\$300	\$1,500	\$1,800
Insurance	\$9,633	\$11,763	\$14,579
Other Expenses	\$3,219	\$2,977	\$3,100
<b>OPERATING EXPENSES TOTAL</b>	<b>\$24,458</b>	<b>\$28,040</b>	<b>\$34,279</b>
<b>EXPENSES TOTAL</b>	<b>\$653,423</b>	<b>\$787,004</b>	<b>\$903,296</b>

## Building & Codes

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$242,621	\$237,948	\$299,549
Personnel Costs	\$123,711	\$124,938	\$169,412
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$366,332</b>	<b>\$362,886</b>	<b>\$468,961</b>
Operating Expenses			
Printing & Supplies	\$987	\$1,349	\$1,350
Travel & Training	\$225	\$600	\$1,000
Maintenance	\$7,805	\$10,500	\$11,000
Insurance	\$6,214	\$7,925	\$9,814
Other Expenses	\$255	\$600	\$7,400
Non Capital Equipment	\$4,328	\$424	\$425
<b>OPERATING EXPENSES TOTAL</b>	<b>\$19,815</b>	<b>\$21,398</b>	<b>\$30,989</b>
Capital Outlay	\$0	\$40,000	\$0
<b>EXPENSES TOTAL</b>	<b>\$386,147</b>	<b>\$424,284</b>	<b>\$499,950</b>

# Police Department

## 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:

### **Administration**

The Administration Division 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.

### **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.

### **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.

### **Police Youth Resource Unit**

The Police Youth Resource Services Unit includes the School Resource Officer (SRO) Unit of the Liberty Police Department.

### **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.

## 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 FTE staffing levels for FY2025, along with a brief look at historical staffing levels, are as follows:

Position Title	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Number of Budgeted Staff</b>					
Administrative Assistant - Police	0.5	1	1	1	1
Communications Officer	9	9	9	9	9
Communications Supervisor	1	1	1	1	1
Police Captain	2	2	2	3	3
Police Chief	1	1	1	1	1
Police Corporal	4	4	4	5	4
Police Corporal-Detective	0	0	0	0	1
Police Lieutenant	2	1	2	0	0
Police Officer	29	29	33	28	25
Police Officer - Detective	0	0	0	4	3
Police Officer - PSST	0	0	0	0	4
Police Officer - SRO	0	0	0	1	1
Police Sergeant	6	6	6	7	7
Records Technician	3	4	4	0	0
Records Technician II	0	0	0	3	3
Support Services Supervisor	1	1	1	1	1
<b>NUMBER OF BUDGETED STAFF</b>	<b>58.5</b>	<b>59</b>	<b>64</b>	<b>64</b>	<b>64</b>

## Police Department Goals & Objectives

Below are a list of the previous year's goals and objectives and their statuses as well as the current year's goals and objectives for the Police Department.

### FY2024 Goals and Objectives

The Police Department's FY2024 strategic goals and objectives include the following:

#### Administration

- **Objective:** Provide organized, focused administrative services to the entire Liberty Police Department in order to permit the Operations services to focus more completely on community service and positive individual citizen contacts.
  - **Status:** Continue to work on the Central Square CAD/RMS project will continue as there are still some areas that need improvement. 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.

#### Police Patrol Unit

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

- **Status:** The department will continue efforts to recruit and retain the best quality police officers in a competitive law enforcement employee market. Succession planning, training, and implementation will continue for supervisory and command level positions due to the anticipated retirements of several long serving eligible police personnel. The department will ensure compliance with Missouri POST training standards. Community outreach efforts such as Coffee with a Cop, Cocoa with a Cop, Shop with a Cop and other events will continue to be renewed.

### **Criminal Investigations Unit**

- **Objective:** Strive for a yearly case clearance rate of 50% within the criminal investigations unit.
  - **Status:** In order to work toward achieving a higher clearance rate, the criminal investigations unit allotted staffing was increased by the addition of one more detective. Due to personnel challenges, the Liberty Police Department was unable to fill this position with a detective.

### **Youth Resource Services**

- **Objective:** The goal of School Resource Officer (SRO) program is to foster a community environment in which our children can learn and grow free from fear, by establishing and maintaining a line of communication and mutual respect between police, students, parents, educators, and other members of the community; and to positively impact the youth of our community through role modeling, education, and law enforcement, with or without formal referral to the criminal justice system
  - **Status:** Maintain successful working relationships with school district administrative and security personnel. Positively impact the youth of our community through role modeling, education, and law enforcement. Continue to administer the Junior Police Academy (JPA) program in the summer with select Liberty School District students. The purpose of the program is to provide a safe, educational, and fun experience to the students. The program also aims to inspire a sense of civic duty with a view into police work for youth who may be interested in a future career in law enforcement service.

### **Communications Unit**

- **Objective:** We will continue monitoring all aspects of operations with the Metropolitan Area Regional Radio System (MARRS) in the Communications Center. We will continue MidAmerica Regional Council (MARC) technological upgrades in the Communications Center for future enhancements to the emergency 911 system. Work continues on a co-located dispatch center with surrounding agencies. The move to the new center should be completed by the end of 2023.
  - **Status:** The move to the new dispatch center was completed in February of 2024. The center is a state-of-the-art facility and will provide an incredible work place for our dispatchers. We continue to work through some minor issues we have encountered through the transition process but the new center is functioning as expected.

### **Records Unit**

- **Objective:** Continue further development of the Central Square CAD/RMS project in 2024. To save significant staff time, we will continue to develop our use of modern cloud file sharing technology to more efficiently fulfill in car and body camera video records requests.
  - **Status:** We have completed the transition of the UCR Program to a federally mandated National Incident Based Reporting System (NIBRS) only data collection.

## FY2025 Goals and Objectives

The Police Department's FY2025 strategic goals and objectives include the following:

### Administration

- **Objective:** 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.

### Police Patrol Unit

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

### Criminal Investigations Unit

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

### Youth Resource Services

- **Objective:** 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

### Communications Unit

- **Objective:** We will continue monitoring all aspects of operations with the Metropolitan Area Regional Radio System (MARRS) in the Communications Center. We will continue MidAmerica Regional Council (MARC) technological upgrades in the Communications Center for future enhancements to the emergency 911 system.

### Records Unit

- **Objective:** Continue further development of the Central Square CAD/RMS project in 2025. 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.

## 2025 Expenditure Budget - Police

### Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
POLICE ADMINISTRATION	-\$1,087,395	-\$549,752	-\$1,828,786
PATROL UNIT	\$4,862,826	\$5,151,679	\$5,041,179
INVESTIGATION UNIT	\$849,440	\$976,710	\$1,396,923
YOUTH RESOURCE SERVICES	\$63,393	\$110,519	\$120,054
POLICE COMMUNICATIONS	\$871,860	\$1,079,503	\$1,379,823
POLICE RECORDS UNIT	\$380,610	\$441,130	\$528,493
PARKING CONTROL	\$22,293	\$23,640	\$32,775
<b>EXPENSES TOTAL</b>	<b>\$5,963,027</b>	<b>\$7,233,429</b>	<b>\$6,670,461</b>

# Detail 2023 Actual to 2025 Budget

## Police Administration

	ACTUAL	FORECAST		BUDGET
		FY2023	FY2024	FY2025
<b>Expenses</b>				
Personnel Expenses				
Personnel Salaries		\$363,278	\$340,378	\$433,626
Personnel Costs		-\$2,756,506	-\$3,284,211	-\$3,875,944
<b>PERSONNEL EXPENSES TOTAL</b>		<b>-\$2,393,228</b>	<b>-\$2,943,833</b>	<b>-\$3,442,318</b>
Operating Expenses				
Printing & Supplies		\$21,415	\$20,500	\$20,500
Travel & Training		\$67,826	\$85,000	\$80,000
Fees		\$49,038	\$95,000	\$138,863
Maintenance		\$168,078	\$171,100	\$173,600
Insurance		\$138,785	\$199,665	\$251,923
Other Expenses		\$85,554	\$96,500	\$93,300
Non Capital Equipment		\$176,058	\$266,253	\$266,253
<b>OPERATING EXPENSES TOTAL</b>		<b>\$706,755</b>	<b>\$934,018</b>	<b>\$1,024,439</b>
Capital Outlay		\$181,208	\$1,331,813	\$528,000
Debt Service				
Principal		\$404,165	\$125,000	\$60,000
Interest		\$13,440	\$3,250	\$1,093
Other Debt Service		\$265	\$0	\$0
<b>DEBT SERVICE TOTAL</b>		<b>\$417,870</b>	<b>\$128,250</b>	<b>\$61,093</b>
<b>EXPENSES TOTAL</b>		<b>-\$1,087,395</b>	<b>-\$549,752</b>	<b>-\$1,828,786</b>

## Patrol Unit

	ACTUAL	FORECAST		BUDGET
		FY2023	FY2024	FY2025
<b>Expenses</b>				
Personnel Expenses				
Personnel Salaries		\$3,212,650	\$3,318,092	\$3,150,971
Personnel Costs		\$1,605,900	\$1,727,561	\$1,759,185
<b>PERSONNEL EXPENSES TOTAL</b>		<b>\$4,818,551</b>	<b>\$5,045,653</b>	<b>\$4,910,156</b>
Operating Expenses				
Printing & Supplies		\$34,555	\$95,026	\$68,000
Fees		\$4,955	\$5,000	\$5,000
Maintenance		\$261	\$0	\$0
Other Expenses		\$216	\$0	\$0
Non Capital Equipment		\$4,289	\$6,000	\$7,000
<b>OPERATING EXPENSES TOTAL</b>		<b>\$44,276</b>	<b>\$106,026</b>	<b>\$80,000</b>
Capital Outlay		\$0	\$0	\$51,023
<b>EXPENSES TOTAL</b>		<b>\$4,862,826</b>	<b>\$5,151,679</b>	<b>\$5,041,179</b>

**Investigation Unit**

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$546,728	\$625,792	\$893,457
Personnel Costs	\$293,087	\$342,918	\$495,466
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$839,815</b>	<b>\$968,710</b>	<b>\$1,388,923</b>
Operating Expenses			
Maintenance	\$126	\$0	\$0
Other Expenses	\$9,500	\$8,000	\$8,000
<b>OPERATING EXPENSES TOTAL</b>	<b>\$9,626</b>	<b>\$8,000</b>	<b>\$8,000</b>
<b>EXPENSES TOTAL</b>	<b>\$849,440</b>	<b>\$976,710</b>	<b>\$1,396,923</b>

**Youth Resource Unit**

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$38,988	\$75,206	\$80,819
Personnel Costs	\$24,405	\$35,313	\$39,235
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$63,393</b>	<b>\$110,519</b>	<b>\$120,054</b>
<b>EXPENSES TOTAL</b>	<b>\$63,393</b>	<b>\$110,519</b>	<b>\$120,054</b>

**Communications Unit**

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$636,511	\$737,198	\$897,609
Personnel Costs	\$205,596	\$263,305	\$381,107
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$842,107</b>	<b>\$1,000,503</b>	<b>\$1,278,716</b>
Operating Expenses			
Printing & Supplies	\$4,202	\$7,000	\$29,107
Fees	\$13,411	\$40,000	\$40,000
Maintenance	\$12,140	\$32,000	\$32,000
<b>OPERATING EXPENSES TOTAL</b>	<b>\$29,753</b>	<b>\$79,000</b>	<b>\$101,107</b>
<b>EXPENSES TOTAL</b>	<b>\$871,860</b>	<b>\$1,079,503</b>	<b>\$1,379,823</b>

**Police Records**

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$224,787	\$250,800	\$274,284
Personnel Costs	\$72,497	\$94,730	\$109,609
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$297,284</b>	<b>\$345,530</b>	<b>\$383,893</b>
Operating Expenses			
Printing & Supplies	\$4,182	\$5,500	\$5,500
Fees	\$12,141	\$12,000	\$12,000
Maintenance	\$66,186	\$76,000	\$125,000
Other Expenses	\$247	\$500	\$500
Non Capital Equipment	\$570	\$1,600	\$1,600
<b>OPERATING EXPENSES TOTAL</b>	<b>\$83,326</b>	<b>\$95,600</b>	<b>\$144,600</b>
<b>EXPENSES TOTAL</b>	<b>\$380,610</b>	<b>\$441,130</b>	<b>\$528,493</b>

**Parking Control Unit**

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$20,626	\$21,000	\$29,294
Personnel Costs	\$1,667	\$2,640	\$3,481
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$22,293</b>	<b>\$23,640</b>	<b>\$32,775</b>
<b>EXPENSES TOTAL</b>	<b>\$22,293</b>	<b>\$23,640</b>	<b>\$32,775</b>

# Public Works Department

## 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:

### **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.

### **Building Maintenance**

The Building Maintenance Division provides services associated with the maintenance and upkeep of the City Hall facility, the new building on Mill Street and assisting at the Animal Shelter. 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 division.

### **Street Maintenance**

The Street Maintenance program is within the Operations division of the Public Works Department. This division is responsible for 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.

### **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 FTE staffing levels for FY2025, along with a brief look at historical staffing levels, are as follows:

Position Title	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Number of Budgeted Staff</b>					
Administrative Assistant - Public Works	1	1	1	1	1
Assistant Public Works Director	0	1	1	1	0
Building Maintenance Coordinator	0	0	0	1	1
Capital Projects Engineer	1	1	1	1	1
City Engineer	0	1	1	1	0
City Engineer/Assistant Public Works Director	1	0	0	0	1
Director - Public Works	1	1	1	1	1
Facilities Supervisor	1	1	1	1	1
Operations Manager - Public Works	0	0	1	1	1
Project Inspector	2	2	2	2	1
Public Works Crew Chief	2	0	0	0	0
Public Works Maintenance Crew Manager	0	1	1	1	1
Public Works Maintenance Worker I	4	2	4	5	2
Public Works Maintenance Worker II	4	5	5	5	7
Public Works Maintenance Worker III	0	3	3	3	4
Public Works Mechanic	1	1	1	1	1
Public Works Superintendent	1	0	0	0	0
Senior Project Inspector	0	0	0	0	1
<b>NUMBER OF BUDGETED STAFF</b>	<b>19</b>	<b>20</b>	<b>23</b>	<b>25</b>	<b>24</b>

## Public Works Department Goals & Objectives

Below are a list of the previous year’s goals and objectives and their statuses as well as the current year’s goals and objectives for the Public Works Department.

### FY2024 Goals and Objectives

The Public Works Department’s FY2024 strategic goals and objectives include the following:

Manage major transportation network improvements.

- **Objective:** Finalize the plans and obtain bid the MO-291 and Blue Jay intersection project, and seek a MoDOT cost share project to provide sidewalk connectivity along 291 to Kansas Street. The cost share would utilize the federal funds as the local matching funds.
  - **Status:** Plans were finalized, federal funds were approved. MoDOT cost share was approved. Project is ready to bid in 2025.
  
- **Objective:** Continue design development plans for the Birmingham Road bridge and roadway realignment over the Canadian Pacific Rail Road, Burlington Northern Railroad and seek federal funds for the advancement of the project.
  - **Status:** It was determined that Canadian Pacific Kansas City (CPKC) owned more right-of-way(ROW) to the south. Staff worked with them regarding the potential to sell the extra ROW. They want to keep the ROW, but would consider allowing us to place a peer in the ROW. It was also determined that the northern track and ROW are owned by Union Pacific Rail Road (UP). This required getting into an engineering and funding agreement with UP to discuss their requirements. This was completed in 2024.
  
- **Objective:** Finalize sidewalk design and bid out the Liberty Drive sidewalk projects.
  - **Status:** Completed the federal funding agreement with MoDOT regarding the \$250,000 in federal funds. Environmental process was approved and ROW plans were finalized, with minimal impacts to adjacent property owners.

- **Objective:** Mississippi Street finalize sidewalk and waterline plans.
  - **Status:** Water plans were completed, and water department staff started on implementation. Sidewalk plans were completed and construction easements will be needed prior to bidding construction.
- **Objective:** Implement ADA corner construction to support the Street Resurfacing project and at the corners of Kansas Street and N Jewel, and S Jewel. Construct new curb and sidewalk at the City owned 427 E Mill Street facility.
  - **Status:** Project was completed with a new vendor, which offered exceptional low bid prices with INCO Construction contractor. The ADA work at the corners of Kansas Street and N Jewel, and S. Jewel where completed.
- **Objective:** Develop a safety action plan for the City using Federal SS4A Grant funding that was recommended for award in 2023.
  - **Status:** This project has started with data gathering by HDR Engineering Inc. and is ongoing.
- **Objective:** Develop a strategic plan for transportation needs, based on data collected from Transportation Master Planning work started in 2023.
  - **Status:** Project is close to being finalized.

Manage major storm water network improvements.

- **Objective:** Finalize the Stormwater Master Plan and develop a long term and short-term project list, and start implementation of urgent projects as budget allows.
  - **Status:** Project was complete. Project portal was created and can be found in <https://liberty-stormwater-master-plan-hdr.hub.arcgis.com/>
- **Objective:** Replacement of 84" corrugated pipe under Clayview Road north of Kansas Street. Failure of the pipe under the sidewalk was identified in December 2023 and an emergency contract was put in place for construction in 2024. Further pipe under private property may also need to be addressed in 2024.
  - **Status:** Project was completed.
- **Objective:** Continue to participate in the regional update to storm water design standards.
  - **Status:** Staff participated in the plan development. The plan is scheduled for completion in 2025.
- **Objective:** Maintain MS4 storm water quality standard permit requirements.
  - **Status:** Annual report was submitted by the end of February. Status report was presented to Council, and annual data was collected. Data collection includes outreach, outfall inspection, streetsweeping, and inlet cleaning, storm water runoff managed are a few of the items monitored.

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

- **Objective:** Assist in preliminary and final plan review meetings, and review all plan submittals in a timely manner.
  - **Status:** This is an on-going activity, that is impacted by developer submittals and permit applications.
- **Objective:** Assure development's infrastructure plans have an assigned lead inspector and are being constructed to City standards.
  - **Status:** This is an on-going activity, that is impacted by developer submittals and permit applications.
- **Objective:** Provide on-going training of staff on current technical specifications and standards
  - **Status:** A variety of training through APWA events and committees, vendor provided trainings, annual concrete classes were attended throughout the year.
- **Objective:** Continue to work with major telecommunication vendor through permitting and inspection needs, and facilitate communication with contractors, and residents.

- **Status:** Google was a main telecommunication contractor and coordination included timely permit approval and inspection. There were also weekly and bimonthly meetings held between google and engineering staff throughout the year. This facilitated communication with other utilities as well.

#### Manage Capital Maintenance of City Assets.

- **Objective:** Continue upgrading City Hall through ADA compliance through public bathroom upgrades.
  - **Status:** The first and second floor main bathrooms were renovated and updated to ADA compliance.
- **Objective:** Obtain a City Hall air handling needs assessment and develop a strategic plan for heating and cooling of the facility.
  - **Status:** This was completed and new plan developed was developed as part of the Police expansion study.
- **Objective:** Address exterior brick needs of City Hall including sealing, tuck pointing, window sealing or replacements.
  - **Status:** specific exterior evaluation is on hold based on the Police Expansion Study. Third floor conference room larger windows were replaced, existing window had severe wood rot.
- **Objective:** Bid and start renovation of the Mill Street records retention, police long-term evidence storage and police vehicle investigation space.
  - **Status:** Design Bid contract was executed for the planned renovation and updates.

#### Maintain City Street Assets.

- **Objective:** Bid and construct a mill and overlay street preservation project. Bid the associate ADA corner, curbs and sidewalk repairs in a separate contract.
  - **Status:** The separation of the two projects continues to be successful. Superior Bowen was the contractor that performed the street resurfacing work. Staff has been pleased with their work. Inco Contracting performed the ADA corner, curbs and sidewalk, and was able to complete the project in the order necessary to coordinate with the resurfacing contractor. The concrete contract was extremely low and it was a new contractor for our area. Concrete bid prices will not be used for future references.
- **Objective:** Evaluate and update the 5-year resurfacing plan utilizing the pavement rating system and coordination with street maintenance staff. Prepare for the 2025 overlay and concrete projects utilizing information for the 2024 projects.
  - **Status:** We updated the 5-year plan for resurfacing needs and funding availability to plan for the 2025 street restoration plans.
- **Objective:** Maintain City traffic signals through bi-annual preventative maintenance contract with third party contractor. Evaluate traffic signal timing and coordination options.
  - **Status:** The bi-annual inspections were completed. Push buttons were upgraded at the Mill Street intersections at Lightburne and Gallatin. School Zone flasher software was purchased. Pedestrian flashing beacons were added on S Wales at Coventry Lane and Hillary Drive.
- **Objective:** Develop a plan for future bridge improvements and maintenance needs based on the biennial bridge inspection report from December 2023. Seek funding options for replacement and repair of the existing bridge needs.
  - **Status:** Richfield Road Bridge design was started, and was submitted for federal funding through MARC and was recommended for \$1,800,000.00 for federal funding in FY2028. Marilyn bridge is also under design. Missouri BRO funding was applied for but the application wasn't successful.
- **Objective:** Repair City-owned sidewalk to meet ADA requirements in a cost-effective manner.
  - **Status:** Precision Cutting contractor was hired to address sidewalks around the square and City Hall property.

- **Objective:** Provide street maintenance through patching, crack sealing, and storm drainage repairs, and right-of-way mowing.
  - **Status:** On-going activities.
- **Objective:** Maintain all of the street signs and traffic control devices.
  - **Status:** On-going activities. Staff learned how to install pedestrian flasher beacons and saves the City over \$8,000 per location.
- **Objective:** Maintain the equipment necessary for street maintenance and winter operations. Get the new vehicles purchased in 2023 and 2024 ready for winter operation by fall of 2024.
  - **Status:** Worked with finance to purchase a new Streetsweeper. Purchased two new Freightliner dump trucks with snow equipment.

## **FY2025 Goals and Objectives**

The Public Works Department's FY2025 strategic goals and objectives include the following:

Manage major transportation network improvements.

- **Objective:** Bid the project and achieve substantial completion of the MO-291 and Blue Jay intersection project. Seek reimbursement of MoDOT'S cost share project to providing sidewalk connectivity along 291 to Kansas Street. The cost share would utilize the federal funds as the local matching funds.
- **Objective:** Continue design development plans for the Birmingham Road bridge and roadway realignment over the Canadian Pacific Rail Road, Burlington Northern Railroad and seek federal funds for the advancement of the project.
- **Objective:** Finalize sidewalk design and bid out the Liberty Drive sidewalk project.
- **Objective:** Finalize Mississippi Street sidewalk infill plans and complete the bid and construction of the project.
- **Objective:** Implement ADA corner construction to support the Street Resurfacing project.
- **Objective:** Finalize the development of a safety action plan for the City using Federal SS4A Grant funding that was recommended for award in 2024.
- **Objective:** Continue sidewalk improvements through precision cutting and replacement to support connectivity to downtown going east toward Jewell Street and by schools.

Manage major storm water network improvements.

- **Objective:** Utilize the data from the Storm water Master Plan and develop a long-term and short-term project list, and start implementation of urgent projects as budget allows. Current needs were identified at Plum Rose and White Oak Lane, both of which are under design.
- **Objective:** Continue to participate in the regional update to storm water design standards. Goal is adoption of a regional plan in summer of 2025, and will address City adoption in 2025.
- **Objective:** Maintain MS4 storm water quality standard permit requirements.
- **Objective:** Provide technical support for new developments, and assure permits comply with the City's technical specifications and design criteria for construction of public infrastructure, ordinance and policies.
- **Objective:** Assist in preliminary and final plan review meetings, and review all plan submittals in a timely manner.

- **Objective:** Assure development's infrastructure plans have an assigned lead inspector and are being constructed to City standards.
- **Objective:** Provide on-going training of staff on current technical specifications and standards.
- **Objective:** Continue to work with major telecommunication vendor through permitting and inspection needs, and facilitate communication with contractors, and residents.

#### Manage Capital Maintenance of City Assets.

- **Objective:** Continue upgrading City Hall through ADA compliance through public bathroom upgrades.
- **Objective:** Utilize the study of the City Hall air handling needs assessment and develop a strategic plan for implementation of heating and cooling of the facility, especially dependent of passage of Public Safety Sales Tax ballot initiative on the April Ballot.
- **Objective:** Address exterior brick needs of City Hall including sealing, tuck pointing, window sealing or replacements.
- **Objective:** Complete renovation of the Mill Street records retention, and relocation of all of the records in 2025.

#### Maintain City Street Assets.

- **Objective:** Bid and construct a mill and overlay street preservation project. Bid the associate ADA corner, curbs and sidewalk repairs in a separate contract. Contract for surface treatment with proprietary project with Pressure Pave.
- **Objective:** Survey and update the pavement rating through final year street pavement survey and updating the pavement rating. Use updated data to assist in updating the 5-year resurfacing plan utilizing the pavement rating system and coordination with street maintenance staff. Prepare for the 2026 overlay and concrete projects.
- **Objective:** Maintain City traffic signals through bi-annual preventative maintenance contract with third-party contractor. Evaluate traffic signal timing and coordination options with Operation Green Light.
- **Objective:** Develop a plan for future bridge improvements and maintenance needs based on the biennial bridge inspection report from December 2023. Seek funding options for replacement and repair of the existing bridge needs.
- **Objective:** Provide street maintenance through patching, crack sealing, and storm drainage repairs, and right-of-way mowing.
- **Objective:** Maintain all of the street signs and traffic control devices.
- **Objective:** Maintain the Public Works fleet with purchase of a pothole truck, compact track loader, and replace a tractor.

# 2025 Expenditure Budget - Public Works

## Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET	
	FY2023		FY2024	FY2025
<b>Expenses</b>				
ENGINEERING	\$616,927		\$528,329	\$598,294
BUILDING MAINTENANCE	\$476,933		\$514,217	\$617,367
STREET MAINTENANCE	\$2,307,455		\$2,309,016	\$2,639,321
<b>EXPENSES TOTAL</b>	<b>\$3,401,315</b>		<b>\$3,351,562</b>	<b>\$3,854,982</b>

## Detail 2023 Actual to 2025 Budget

### Engineering

	ACTUAL	FORECAST	BUDGET	
	FY2023		FY2024	FY2025
<b>Expenses</b>				
Personnel Expenses				
Personnel Salaries	\$367,009		\$309,427	\$329,897
Personnel Costs	\$169,654		\$146,553	\$159,317
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$536,663</b>		<b>\$455,980</b>	<b>\$489,214</b>
Operating Expenses				
Printing & Supplies	\$4,791		\$4,000	\$4,000
Travel & Training	\$4,004		\$10,132	\$10,500
Fees	\$7,500		\$9,000	\$22,000
Maintenance	\$54,728		\$38,000	\$57,000
Insurance	\$6,739		\$7,017	\$8,730
Other Expenses	\$2,502		\$3,200	\$4,850
Non Capital Equipment	\$0		\$1,000	\$2,000
<b>OPERATING EXPENSES TOTAL</b>	<b>\$80,264</b>		<b>\$72,349</b>	<b>\$109,080</b>
<b>EXPENSES TOTAL</b>	<b>\$616,927</b>		<b>\$528,329</b>	<b>\$598,294</b>

### Building Maintenance

	ACTUAL	FORECAST	BUDGET	
	FY2023		FY2024	FY2025
<b>Expenses</b>				
Personnel Expenses				
Personnel Salaries	\$122,320		\$123,589	\$131,101
Personnel Costs	\$68,472		\$66,791	\$72,931
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$190,792</b>		<b>\$190,380</b>	<b>\$204,032</b>
Operating Expenses				
Printing & Supplies	\$471		\$250	\$250
Travel & Training	\$0		\$0	\$100
Fees	\$35,027		\$38,893	\$43,000
Utilities	\$91,458		\$85,000	\$160,000
Maintenance	\$138,552		\$160,800	\$160,800
Insurance	\$18,818		\$26,394	\$36,685
Other Expenses	\$1,043		\$11,000	\$10,750
Non Capital Equipment	\$771		\$1,500	\$1,750
<b>OPERATING EXPENSES TOTAL</b>	<b>\$286,141</b>		<b>\$323,837</b>	<b>\$413,335</b>
<b>EXPENSES TOTAL</b>	<b>\$476,933</b>		<b>\$514,217</b>	<b>\$617,367</b>

**Street Maintenance**

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$762,850	\$796,681	\$875,589
Personnel Costs	\$429,551	\$460,384	\$519,307
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$1,192,401</b>	<b>\$1,257,065</b>	<b>\$1,394,896</b>
Operating Expenses			
Printing & Supplies	\$21,541	\$20,000	\$20,000
Travel & Training	\$0	\$1,500	\$1,400
Fees	\$20,147	\$18,400	\$22,000
Utilities	\$756,328	\$619,000	\$771,500
Maintenance	\$252,019	\$316,250	\$339,500
Insurance	\$49,349	\$54,201	\$66,925
Other Expenses	\$15,407	\$19,600	\$20,100
Non Capital Equipment	\$263	\$3,000	\$3,000
<b>OPERATING EXPENSES TOTAL</b>	<b>\$1,115,053</b>	<b>\$1,051,951</b>	<b>\$1,244,425</b>
<b>EXPENSES TOTAL</b>	<b>\$2,307,455</b>	<b>\$2,309,016</b>	<b>\$2,639,321</b>

# Information Technology Services Department

## Mission Statement:

To successfully integrate people, processes, and technology by fostering partnerships and consistently delivering solutions that serve as the foundation of City operations. The values of the Information Technology Services 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 Information Technology Services Department provides a variety of professional information technology and communications services as well as cyber security services to all City departments. The goal 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 system support
2. City-wide telephony and WAN/LAN administration
3. IT cybersecurity services, including user training
4. Management of city-wide email and internet access
5. Geographic Information Services (GIS), including 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 software and/or solution platforms
10. Technical research and evaluation projects
11. Building access control and video security monitoring
12. City-wide fiber management

## Staffing Levels

The Information Technology Services Department's proposed FTE staffing levels for FY2025, along with a brief look at historical staffing levels, are as follows:

Position Title	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Number of Budgeted Staff</b>					
Director - Technology & Logistics	1	1	1	1	1
GIS Manager	2	2	2	2	2
Operations Manager - Tech & Logistics	0.5	0.5	1	1	1
Payroll Specialist	0	1	0	0	0
Senior Information System Specialist	1	0	0	0	0
Systems Administrator I	1	0	1	1	1
Systems Administrator II	1	2	3	3	1
Systems Administrator III	1	0	0	0	2
Tech Support Specialist I	2	1	1	1	0
Tech Support Specialist II	1	2	1	1	2
<b>NUMBER OF BUDGETED STAFF</b>	<b>10.5</b>	<b>9.5</b>	<b>10</b>	<b>10</b>	<b>10</b>

# Information Technology Services Department Goals & Objectives

Below are a list of the previous year's goals and objectives and their statuses as well as the current year's goals and objectives for the Information Technology Services Department.

## FY2024 Goals and Objectives

The Information Technology Services FY2024 strategic goals and objectives include the following:

### Complete the Dispatch Co-Location Transition

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

### Camera Server Replacement/Additions

- **Objective:** Replace and expand camera servers for various locations (City Hall, Community Center, Wastewater Plant, Animal Control, and potentially expanding each Fire Station). The goal is to offer enough storage to meet all retention requirements and allow for scalability.
  - **Status:** Completed for 2024. However, this will be a recurring project.

### MS Office Training Platform for Departments/Staff

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

### Replace/Modernize the City Financial System

- **Objective:** The City has been utilizing the same financial system to this point. One that has been sufficient over the years. It was maintained and upgraded as needed. However, due to the need for integrations and other enhancements, staff looked for a modern replacement. The selection of OpenGov's Financial and Asset Management was made. Planning and implementation set for 2024
  - **Status:** In process. There are two primary implementations; Utility Billing and Asset Management. Utility Billing and Asset Management, both in progress.

### Plan/Design Primary I.T. Data Center relocation

- **Objective:** The core I.T. data center, housed in City Hall needs relocated and improved. It was initially built for a much smaller scale and in an undesirable location. For security and reliability reasons, the data center will be relocated to a more secure area. In addition, it will be redesigned to better suit data center needs. In 2024, the primary goal is identifying the optimal location out of available options, and begin the planning phase.
  - **Status:** Design and approval complete in 2024.

## FY2025 Goals and Objectives

The Information Technology Services FY2025 strategic goals and objectives include the following:

### Buildout and Relocation of Primary I.T. Data Center

- **Objective:** The core I.T. data center, housed in City Hall needs relocated and improved. It was initially built for a much smaller scale and in an undesirable location. For security and reliability reasons, the data center will be relocated to a more secure area. In 2024 new location was identified and a new data center was designed to meet the City's needs. Buildout to begin in early 2025 with plans to migrate from current data center to new data center by the end of 2025. This will be the primary focus and responsible for the majority of workload in 2025.

### Complete Upgrade of City's Utility Billing system and Asset Management

- **Objective:** With the selection and implementation of OpenGov as the City's new financial system, work in 2025 will focus on the implementation of OpenGov's Utility Billing and Asset Management solutions. Approved 2024. Implementation set for 2025.

### Upgrade/Transition from City's provisioning and SSO provider to a more robust and secure alternative

- **Objective:** Unable to share specifics for security reasons, but I.T. will be upgrading/transitioning from City's current provisioning and SSO provider to a more robust and secure alternative.

### Upgrade/Enhance City's on-prem Cisco phone system by adding Cisco Webex Calling

- **Objective:** This integration will enhance our current phone system by incorporating Webex Calling with our on-premises Cisco Call Manager. This hybrid approach allows us to maintain our existing infrastructure while leveraging cloud-based features.  
By adding modern cloud functionality through Webex Calling, we can improve the overall efficiency, reliability, and user experience of our traditional phone system. This will be an important first step in transitioning from a traditional system to a full Cisco Webex Calling-based solution by 2027.

### Potential fiber buildout to match physical ring to logical ring

- **Objective:** Potential fiber buildout along South Liberty Parkway. This would provide additional fiber network redundancy, and potentially provide additional network support to Waste Water Treatment Plant and Animal Shelter. No plans to date, only researching options.

# 2025 Expenditure Budget - Information Technology Services

## Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
INFORMATION TECHNOLOGY SERV	\$2,576,375	\$4,013,515	\$3,395,263
<b>EXPENSES TOTAL</b>	<b>\$2,576,375</b>	<b>\$4,013,515</b>	<b>\$3,395,263</b>

## Detail 2023 Actual - 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$578,869	\$598,692	\$635,820
Personnel Costs	\$254,915	\$266,214	\$288,198
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$833,784</b>	<b>\$864,906</b>	<b>\$924,018</b>
Operating Expenses			
Printing & Supplies	\$1,908	\$5,000	\$6,000
Travel & Training	\$37,746	\$69,500	\$72,000
Fees	\$258,617	\$366,000	\$386,000
Utilities	\$190,177	\$234,000	\$252,000
Maintenance	\$577,563	\$914,400	\$1,197,900
Insurance	\$13,328	\$13,398	\$15,199
Gis Development	\$0	\$3,500	\$3,500
Other Expenses	\$243	\$4,500	\$4,000
Non Capital Equipment	\$158,634	\$348,000	\$185,500
<b>OPERATING EXPENSES TOTAL</b>	<b>\$1,238,214</b>	<b>\$1,958,298</b>	<b>\$2,122,099</b>
Capital Outlay	\$18,431	\$800,000	\$75,000
Debt Service			
Principal	\$465,000	\$380,000	\$270,000
Interest	\$20,946	\$10,311	\$4,146
<b>DEBT SERVICE TOTAL</b>	<b>\$485,946</b>	<b>\$390,311</b>	<b>\$274,146</b>
<b>EXPENSES TOTAL</b>	<b>\$2,576,375</b>	<b>\$4,013,515</b>	<b>\$3,395,263</b>

# City-Wide: General City Programs

## 2025 Expenditure Budget - City-Wide

### Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
CITY WIDE - GENERAL CITY PROG	\$6,270,267	\$6,869,400	\$3,229,518
<b>EXPENSES TOTAL</b>	<b>\$6,270,267</b>	<b>\$6,869,400</b>	<b>\$3,229,518</b>

### Detail 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$83,434	\$243,098	\$132,736
Personnel Costs	\$74,031	\$81,020	\$86,500
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$157,465</b>	<b>\$324,118</b>	<b>\$219,236</b>
Operating Expenses			
Printing & Supplies	\$3,879	\$6,200	\$5,000
Fees	\$171,462	\$141,500	\$151,500
Maintenance	\$0	\$211,894	\$56,850
Insurance	\$56,482	\$35,172	\$4,010
Other Expenses	\$219,812	\$335,000	\$125,000
<b>OPERATING EXPENSES TOTAL</b>	<b>\$451,635</b>	<b>\$729,766</b>	<b>\$342,360</b>
Interfund Transfer	\$2,109,676	\$5,099,073	\$2,103,623
Capital Outlay	\$3,020,136	\$168,451	\$1
Debt Service			
Principal	\$347,225	\$382,225	\$418,550
Interest	\$184,003	\$165,767	\$145,748
Other Debt Service	\$127	\$0	\$0
<b>DEBT SERVICE TOTAL</b>	<b>\$531,355</b>	<b>\$547,992</b>	<b>\$564,298</b>
<b>EXPENSES TOTAL</b>	<b>\$6,270,267</b>	<b>\$6,869,400</b>	<b>\$3,229,518</b>

# Parks & Recreation

## Mission Statement:

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

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

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

## **Services:**

### **1. Administration**

The Administration Division provides management support to the Parks Division (comprised of Parks and Natural Resources and 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 and Tree Board. Staff in the Administration Division attends annual training on a local, state and/or national level; administers the Cooperative Use Agreement with Liberty Public Schools; solicits partnerships, grants, and sponsorships; produces community-wide special events, and administers 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 FTE staffing levels for FY2025, along with a brief look at historical staffing levels, are as follows:

Position Title	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Number of Budgeted Staff</b>					
Assistant Parks Director	2	2	2	2	2
Athletic Fields Grounds Keeper	2	2	3	0	0
Athletic Fields Groundskeeper	0	0	0	3	3
Building Maintenance Technician	1	1	1	1	1
Cemetery Sexton	0	0	0	1	1
Community Engagement Manager	0	1	1	1	1
Crew Chief – Parks	1	0	0	0	0
Crew Chief – Sports Complex	1	0	0	0	0
Crew Manager – Parks	0	1	1	1	1
Crew Manager – Sports Complex	0	1	1	1	1
Director - Parks & Recreation	1	1	1	1	1
Horticulturist	1	1	1	1	1
Horticulturist Assistant	1	1	1	0	0
Landscaper	0	0	0	1	1
Marketing/Special Events Coordinator	1	1	1	0	0
Mechanic	1	1	1	1	1
Operations Coordinator	3	3	3	3	3
Operations Manager - Parks	1	1	1	1	1
Parks Construction Crew Chief	0	1	1	1	1
Parks Maintenance Worker I	3	3	3	3	3
Parks Maintenance Worker II	1	1	1	1	1
Recreation Coordinator	5	5	6	6	6
Recreation Manager	4	4	4	5	5
Special Projects Manager	1	0	0	0	0
<b>NUMBER OF BUDGETED STAFF</b>	<b>30</b>	<b>31</b>	<b>33</b>	<b>34</b>	<b>34</b>

# Parks Department Goals & Objectives

Below are a list of the previous year's goals and objectives and their statuses as well as the current year's goals and objectives for the Parks and Recreation Department.

## FY2024 Goals and Objectives

The Parks and Recreation FY2024 strategic goals and objectives include the following:

### Enhance Community Center Facilities

- **Objective:** Projects and equipment replacement scheduled for completion in 2024 include:
  - Replace 300 meeting room chairs
    - **Status:** Complete
  - Replace 48 meeting room tables
    - **Status:** Complete
  - Sauna updates
    - **Status:** Complete
  - Repair concrete around HVAC vents in Natatorium
    - **Status:** Complete
  - Toilet compartment replacement in locker rooms and upper restrooms
    - **Status:** Moved to 2025
  - Facility roofing repairs and warranty extension
    - **Status:** Ongoing through 2025
  - Security upgrades including badge entry to the main entry doors and back office area
    - **Status:** Complete
  - Fitness equipment replacement
    - **Status:** Complete
  - Paint the indoor walls of the Natatorium
    - **Status:** Complete
  - Replace the Community Center concrete entry
    - **Status:** Complete
  - Work with SFS Architects on major facility upgrades with costs for potential April 2024 ballot
    - **Status:** Complete

### Rejuvenate existing parks and amenities

- **Objective:** Conducts annual review of park facilities and amenities to identify areas needing attention and continue to look for ways to make current parks and amenities more inclusive.
  - Continue to review and begin implementing the 2023 Parks Master Plan.
    - **Status:** Complete
  - Upgrade Sports Complex concessions equipment
    - **Status:** Complete
  - Upgrade the Ruth Moore Park shelter
    - **Status:** Complete
  - Replace the Westboro Canterbury Restroom
    - **Status:** Complete
  - Purchase Zero Turn Mower for Sports Complex
    - **Status:** Complete
  - Add Pour in Place surface to smaller kids' playground at Westboro Canterbury
    - **Status:** Complete
  - Replace Stocksdale Playground and Surface
    - **Status:** Complete
  - Begin adding bike racks within the Parks

- **Status:** Ongoing
- Updating and Adding Trail maps and kiosks in Parks
  - **Status:** Ongoing, Adding more in 2025
- Add Pour in Place surface to the Sports Complex (4plex) playground
  - **Status:** Complete
- Complete the Sports Complex batting cages
  - **Status:** Complete

#### Create Destination Parks with innovative and inclusive opportunities

- **Objective:** Review, accept, and begin implementation of the results of the 2023 Parks and Open Space Master Plan for the future expansion of the Park System.
  - **Status:** Work with SFS Architects on new Community Center/Fieldhouse and various Park projects for potential April 2024 ballot—**Complete**

#### Market Liberty Parks and Recreation

- **Objective:** Community Engagement to include: Staff participation in community groups, utilization of social media for the City of Liberty and Capitol Federal Sports Complex, monthly Destination Connection e-newsletter with events, photos and occasional video, semi-monthly City of Liberty citizen email updates, weekly council and press updates, free communitywide special events, events and LPR updates in the City of Liberty Utility bill, handouts and posters at the Community Center, digital signs in the Community Center lobby, articles for various Parks and Rec publications, and signage throughout Parks and Facilities.
  - **Status:** Ongoing Implementation and event offerings.

#### Create Trail Connections Among Neighborhoods, Schools, Daycares, Shopping, and Parks

- **Objective:** Continue trail maintenance and overlay projects. Projects for 2023 include:
  - **Status:**
    - Resurface Clay Meadows Trail—**Complete**
    - Update Stocksdale Pump Track—**Complete**
    - Replace the Wilshire Park Bridge—Move to 2025
    - Add a small trail connection through City Park—**Complete**
    - Homestead Bridge (added from 2023)—**Complete**

#### Create a healthy community

- **Objective:** The Parks and Recreation department’s Health and Wellness Team continues to lead the community with a variety of Health and Wellness programs including the following:
  - The Parks and Recreation Department is working with Clay Co Health Dept on the sustainability of LCHAT (Liberty Community Health Action Team)
  - Facilitates the City of Liberty Employee Wellness Program with staff time.
  - Staff reapplied for and received the AmeriCorps RSVP grant (funds used to encourage volunteerism in our 50+ population) \$75,000 received per year for three years - started April 2021.
  - Took over the Ruth Moore Park community gardens. LPR was awarded a Sprout Grant from Kansas City Community Gardens. This grant allowed staff to double the size of the current garden and add to the Giving Grove. Staff built new beds, conducted a general clean-up and prepared the garden for winter.
  - Participated in the Liberty Farmers’ Market by providing wellness weekends the first Saturday of the month, May through October.
  - **Status:** Ongoing implementation and notes listed.

#### Increase Capacity for Programs and Services

- **Objective:** Actively review funding mechanisms with Council to expand programs, services and facilities within the park system. Upon completion of the Parks and Open Space Master Plan and review and

approval by Park Board and Council, staff will continue conversations with Council for additional capacity for programs and services.

- **Status:** Ongoing research, discussions, and implementation.

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

- **Objective:** Continue to research new vendors to complete Phase II of the Solar project, continue grant applications for green initiatives, and enhance funding for Tree Planting and Tree Care.
- **Status:** Ongoing research and implementation

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

- **Objective:** Enhance funding through: Sponsorships, grants, and work with SFS Architects on new Community Center/Fieldhouse and various Park projects for potential April 2024 ballot. This would allow for substantial program space.
- **Status:** Ongoing updates, research and implementation.

## **FY2025 Goals and Objectives**

The Parks and Recreation FY2025 goals and objectives include the following:

Enhance Community Center Facilities –projects included in the 2025 Liberty Community Center budget:

- **Objective:** Responding to citizen and member requests and maintenance concerns, purchase minor equipment and conduct in-house facility repairs, including but not limited to:
  - Replace toilet compartment in upstairs restrooms
  - Add badge readers to three facility doors
  - Concrete replacement around the bike rack
  - Replace sauna structure
  - Purchase of a floor cleaner for vinyl tile floors (meeting rooms & lower hallway)
  - Repair Community Center roof

Rejuvenate Existing Parks and Amenities

- **Objective:** Conducts annual review of park facilities and amenities to identify areas needing attention and continue to look for ways to make current parks and amenities more inclusive.
  - Continue to review and implement the 2023 Parks Master Plan.
  - Add security cameras at the Sports Complex
  - Replace the Ruth Moore Park Restroom
  - Add inclusive play amenity to smaller kids' playground at Westboro Canterbury
  - Add Pour in Place surface to smaller kids' playground at Westboro Canterbury
  - Add sidewalk and benches to the Westboro pickleball courts
  - Continue adding bike racks within the Parks
  - Update and add trail maps and kiosks in Parks
  - Upgrade the Ruth Moore basketball court, goals and fencing
  - Add additional pour in place surface to City Park (replace small rock area)

Create Destination Parks with Innovative and Inclusive Opportunities.

- **Objective:** Review, accept, and begin implementation of the results of the 2023 Parks and Open Space Master Plan for the future expansion of the Park System.
- Look for partnership opportunities for new parks and amenities
- Continue to apply for grants that would help expand the Park System
- Work with Montage developers on their new site relating to Parks & Rec
- Work with Developers for new and/or additional parkland.

## Market Liberty Parks and Recreation.

- **Objective:** Community Engagement
- Utilization of social media for the City of Liberty and Capitol Federal Sports Complex – more photo & video content
- Monthly Destination Connection e-newsletter with events, photos and occasional video
- Weekly Council and press updates
- Several free Community-wide Special Events throughout the entire year
- Events and LPR updates in the City of Liberty Utility Bill
- Handouts and posters at the Community Center
- Digital signs in the Community Center lobby
- Articles for various Parks and Rec publications
- Signage throughout parks and facilities
- Silver Center specific informational handouts – monthly calendars, Active Aging Guide
- Custom special event prizes specifically to market Parks & Rec programs/parks
- Use PeachJar to send out specific information to schools in the area (Aquatics)
- Update photos/video and use the City Parks & Trails map website
- Update cemetery content/photos
- Fix the website to be ADA compliant
- Start the FAA testing process to become a certified drone operator
- Use website spotlights/newsflash to send out current events/programs
- Assist the Health & Wellness Division with designs for member engagement activities (starting to become monthly)
- Create historic markers and story boards for parks
- Staff participation in community groups
- Staff presentations at partner events and meetings.

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

- **Objective:** Continue trail maintenance and overlay projects. Projects for 2025 include:
  - Resurface portions of the Capitol Federal perimeter trails
  - Replace the Wilshire Bridge
  - Homestead Trail to Westboro Trail design and engineering
  - Continue to work with MARC on Grant funding for Little Shoal Creek Trail

## Create a Healthy Community.

- **Objective:** The Parks and Recreation Department's Health and Wellness Team continues to lead the community with a variety of Health and Wellness programs including the following:
  - Facilitates the City of Liberty Employee Wellness Program by dedicating staff resources to support the health and well-being of city employees.
  - Successfully secured a \$75,000 annual AmeriCorps RSVP grant to promote volunteerism among residents aged 50+. The grant, renewed for three years starting in April 2021, now extends through 2027.
  - Oversee and coordinate the Ruth Moore Community Garden and Orchard. Expanding the space through the Kansas City Community Gardens and the programming to provide additional volunteer opportunities and wellness programming.
  - Enhanced community engagement by hosting Wellness Weekends on the first Saturday of each month from May through October at the HDLI Farmers' Market, showcasing health-focused activities and resources.
  - Operates the Liberty Community Center's fitness and wellness facilities, offering a state-of-the-art fitness center and a wide range of wellness classes, group exercise classes, personal training and member engagement to meet community needs.
  - Collaborates with the Mid-America Regional Council's Area Agency on Aging to provide behavioral health and wellness classes through their wellness hub initiative, providing services to 186 participants in 2024.

- Partners with local businesses to deliver tailored corporate wellness initiatives. Current partners include Liberty at Shoal Creek, Bonavia at Withers Farm, Blue Birds of Liberty, CCPHC, and Liberty Public Schools.
- Represents the Parks and Recreation Department at health-focused community events, promoting a healthy lifestyle and accessible wellness opportunities.
- Actively participates in the Liberty Community Health Action Team (LCHAT) board, serving as Treasurer and coordinating key initiatives like Wellness Weekends to address community health priorities.

Increase Capacity for Programs and Services.

- **Objective:** Actively review funding mechanisms with the City Council to expand programs, services, and facilities within the park system. Upon completion of the Parks and Open Space Master Plan and review and approval by Park Board and Council, staff will continue conversations with Council for additional capacity for programs and services.
  - Sponsorships
  - Grants
  - Continue to look for partnership opportunities for programs and services that creates additional space.
  - Work with architects on opportunities for new program and revenue space.
  - Enhance the Camp offering at LPR

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

- **Objective:**
  - Continue to research new vendors to enhance energy efficiencies throughout the Parks System.
  - Continue grant applications for green initiatives.
  - Enhanced funding for tree planting, tree care and native pollinator plantings.

Enhance the Liberty Parks and Recreation Department’s Funding Mechanisms Beyond the Programs, Services, Memberships and Rentals.

- **Objective:**
  - Actively pursue sponsorships
  - Actively pursue grant opportunities

## 2025 Budget - Parks & Recreation

### Revenues & Expenditure Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST		BUDGET
		FY2023	FY2024	FY2025
<b>Revenues</b>				
Property Taxes		\$1,055,040	\$1,149,370	\$1,142,658
Federal Grants		\$73,950	\$75,000	\$75,000
State and Local Grants		\$31,873	\$0	\$0
Charges for Services		\$3,199,533	\$3,315,281	\$3,633,549
Interest		\$62,300	\$25,547	\$36,500
Transfers In		\$1,575,322	\$1,793,315	\$1,863,346
Miscellaneous		\$285,297	\$304,206	\$261,129
<b>REVENUES TOTAL</b>		<b>\$6,283,314</b>	<b>\$6,662,719</b>	<b>\$7,012,182</b>
<b>Expenses</b>				
PARKS ADMINISTRATION		\$641,017	\$651,365	\$702,905
PARKS MAINTENANCE		\$1,202,110	\$1,357,789	\$1,352,661
RECREATION PROGRAMS		\$103,305	\$99,795	\$117,290
FRANK HUGHES LIBRARY		\$1,649	\$3,021	\$3,554
COMMUNITY CENTER OPERATIONS		\$2,316,242	\$2,529,239	\$2,615,175
SPORTS COMPLEX PROGRAMS		\$1,878,286	\$2,021,510	\$2,185,140
<b>EXPENSES TOTAL</b>		<b>\$6,142,609</b>	<b>\$6,662,719</b>	<b>\$6,976,725</b>

# Expenditure Detail 2023 Actual to 2025 Budget

## Park Administration

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$270,499	\$290,000	\$318,056
Personnel Costs	\$128,953	\$135,177	\$152,115
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$399,452</b>	<b>\$425,177</b>	<b>\$470,171</b>
Operating Expenses			
Printing & Supplies	\$25,010	\$15,512	\$14,500
Travel & Training	\$11,337	\$5,724	\$7,500
Fees	\$52,375	\$54,264	\$54,764
Utilities	\$3,216	\$3,342	\$3,400
Maintenance	\$2,825	\$3,014	\$3,000
Insurance	\$4,966	\$4,614	\$5,670
Other Expenses	\$12,014	\$10,718	\$14,900
Non Capital Equipment	\$4,889	\$5,000	\$5,000
<b>OPERATING EXPENSES TOTAL</b>	<b>\$116,633</b>	<b>\$102,188</b>	<b>\$108,734</b>
Interfund Transfer	\$49,000	\$49,000	\$49,000
Capital Outlay	\$75,932	\$75,000	\$75,000
<b>EXPENSES TOTAL</b>	<b>\$641,017</b>	<b>\$651,365</b>	<b>\$702,905</b>

## Park Maintenance

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$491,978	\$516,702	\$537,589
Personnel Costs	\$283,992	\$303,090	\$337,579
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$775,969</b>	<b>\$819,792</b>	<b>\$875,168</b>
Operating Expenses			
Printing & Supplies	\$11,683	\$12,700	\$14,700
Travel & Training	\$2,456	\$1,494	\$2,100
Fees	\$90	\$639	\$700
Utilities	\$20,631	\$19,412	\$19,700
Maintenance	\$351,374	\$445,040	\$382,500
Insurance	\$27,491	\$31,525	\$39,793
Other Expenses	\$4,863	\$6,000	\$6,500
Non Capital Equipment	\$7,552	\$11,075	\$11,500
<b>OPERATING EXPENSES TOTAL</b>	<b>\$426,140</b>	<b>\$527,885</b>	<b>\$477,493</b>
Capital Outlay	\$0	\$10,112	\$0
<b>EXPENSES TOTAL</b>	<b>\$1,202,110</b>	<b>\$1,357,789</b>	<b>\$1,352,661</b>

## Frank Hughes

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Operating Expenses			
Maintenance	\$297	\$1,100	\$1,100
Insurance	\$1,352	\$1,921	\$2,454
<b>OPERATING EXPENSES TOTAL</b>	<b>\$1,649</b>	<b>\$3,021</b>	<b>\$3,554</b>
<b>EXPENSES TOTAL</b>	<b>\$1,649</b>	<b>\$3,021</b>	<b>\$3,554</b>

**Sports Complex Programs**

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$565,979	\$645,048	\$789,410
Personnel Costs	\$209,735	\$232,468	\$257,234
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$775,715</b>	<b>\$877,516</b>	<b>\$1,046,644</b>
Operating Expenses			
Printing & Supplies	\$276,661	\$290,849	\$273,500
Travel & Training	\$2,672	\$1,963	\$9,500
Fees	\$251,759	\$265,427	\$267,184
Utilities	\$93,074	\$105,507	\$100,780
Maintenance	\$48,016	\$34,963	\$59,000
Insurance	\$24,857	\$31,744	\$41,500
Other Expenses	\$28,140	\$14,443	\$17,500
Non Capital Equipment	\$275	\$564	\$1,000
<b>OPERATING EXPENSES TOTAL</b>	<b>\$725,453</b>	<b>\$745,460</b>	<b>\$769,964</b>
Capital Outlay	\$5,575	\$29,554	\$0
Debt Service			
Principal	\$285,000	\$290,000	\$300,000
Interest	\$86,544	\$78,344	\$68,532
Other Debt Service	\$0	\$636	\$0
<b>DEBT SERVICE TOTAL</b>	<b>\$371,544</b>	<b>\$368,980</b>	<b>\$368,532</b>
<b>EXPENSES TOTAL</b>	<b>\$1,878,286</b>	<b>\$2,021,510</b>	<b>\$2,185,140</b>

**Community Center Operations**

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$1,163,754	\$1,217,345	\$1,345,239
Personnel Costs	\$414,499	\$435,705	\$468,234
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$1,578,253</b>	<b>\$1,653,050</b>	<b>\$1,813,473</b>
Operating Expenses			
Printing & Supplies	\$93,324	\$135,611	\$141,179
Travel & Training	\$1,730	\$4,306	\$3,200
Fees	\$103,627	\$116,543	\$119,066
Utilities	\$193,576	\$234,412	\$210,807
Maintenance	\$204,622	\$238,068	\$156,300
Insurance	\$44,767	\$53,443	\$67,405
Other Expenses	\$7,384	\$8,257	\$8,745
Non Capital Equipment	\$88,958	\$85,549	\$95,000
<b>OPERATING EXPENSES TOTAL</b>	<b>\$737,989</b>	<b>\$876,189</b>	<b>\$801,702</b>
<b>EXPENSES TOTAL</b>	<b>\$2,316,242</b>	<b>\$2,529,239</b>	<b>\$2,615,175</b>

**Recreation Programs**

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Operating Expenses			
Fees	\$103,305	\$99,795	\$117,290
<b>OPERATING EXPENSES TOTAL</b>	<b>\$103,305</b>	<b>\$99,795</b>	<b>\$117,290</b>
<b>EXPENSES TOTAL</b>	<b>\$103,305</b>	<b>\$99,795</b>	<b>\$117,290</b>

# Public Safety Sales Tax Fund

A public safety sales tax is a dedicated source of revenue, usually a percentage added to sales, used to fund public safety services like police and fire departments. This tax ensures that funds are specifically allocated to these critical functions and are not used for other city programs.

## Public Safety Sales Tax(PSST) Budget

### PSST Revenues & Expenditure Summary 2023 Actual - 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Revenues</b>			
Sales Tax	\$3,575,948	\$3,625,680	\$3,694,570
Other Tax	\$0	\$450,000	\$450,000
Interest	\$245,473	\$146,000	\$146,000
Transfers In	\$4,896,557	\$4,647,573	\$1,652,123
<b>REVENUES TOTAL</b>	<b>\$8,717,978</b>	<b>\$8,869,253</b>	<b>\$5,942,693</b>
<b>Expenses</b>			
FIRE ADMINISTRATION	\$4,804,097	\$4,607,527	\$4,423,398
EMERGENCY OPERATIONS	\$203,620	\$311,468	\$376,967
POLICE ADMINISTRATION	\$2,953,407	\$3,519,956	\$4,127,461
PATROL UNIT	\$11,945	\$225,279	\$447,603
<b>EXPENSES TOTAL</b>	<b>\$7,973,069</b>	<b>\$8,664,230</b>	<b>\$9,375,429</b>

### PSST Expenditure Detail 2023 Actual - 2025 Budget

#### PSST - Police

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$0	\$147,984	\$273,472
Personnel Costs	\$2,935,561	\$3,509,384	\$4,210,382
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$2,935,561</b>	<b>\$3,657,368</b>	<b>\$4,483,854</b>
Operating Expenses			
Travel & Training	\$10,880	\$46,000	\$46,000
Fees	\$8,515	\$5,000	\$5,000
Insurance	\$9,648	\$13,867	\$17,210
Other Expenses	\$748	\$4,000	\$4,000
Non Capital Equipment	\$0	\$19,000	\$19,000
<b>OPERATING EXPENSES TOTAL</b>	<b>\$29,791</b>	<b>\$87,867</b>	<b>\$91,210</b>
<b>EXPENSES TOTAL</b>	<b>\$2,965,352</b>	<b>\$3,745,235</b>	<b>\$4,575,064</b>

PSST - Fire

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$127,647	\$178,372	\$208,123
Personnel Costs	\$4,874,953	\$4,734,934	\$4,585,172
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$5,002,600</b>	<b>\$4,913,306</b>	<b>\$4,793,295</b>
Operating Expenses			
Insurance	\$5,117	\$5,689	\$7,070
<b>OPERATING EXPENSES TOTAL</b>	<b>\$5,117</b>	<b>\$5,689</b>	<b>\$7,070</b>
<b>EXPENSES TOTAL</b>	<b>\$5,007,717</b>	<b>\$4,918,995</b>	<b>\$4,800,365</b>

# Enterprise Funds - Utilities

## 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 sanitary sewer lift stations.
  
- Utilities Maintenance (Operations) Division:
  - The Utilities Maintenance Division is responsible for operating, repairing, and maintaining the publicly owned water distribution system consisting of 203.4 miles of drinking water distribution mains, 1,737 fire hydrants and 4,307 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 166.6 miles and 3,114 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. The division is also responsible to provide locates of existing, buried city-owned utility infrastructure. Currently there is an estimated 11,012 combined residential and commercial meters within the City limits.

# Staffing Levels

The Utilities Department's proposed staffing FTE staffing levels for FY2025, along with a brief look at historical staffing levels, are as follows:

Position Title	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Number of Budgeted Staff</b>					
Administrative Assistant - Utilities	1	1	1	1	1
Assistant Director - Utilities	0	0	0	1	1
Construction Manager - Sewer	1	1	1	1	1
Construction Manager - Water	1	1	1	1	1
Crew Chief - Collections	1	1	1	1	1
Crew Chief - Distribution	1	1	1	1	1
Crew Chief - Meter Services	1	1	1	1	1
Crew Manager - Wastewater Treatment Plant	0	1	1	1	1
Crew Manager - Water Treatment Plant	0	1	1	1	1
Director - Utilities	1	1	1	1	1
IPP Coordinator - Wastewater Treatment Plant	1	1	1	1	1
Locator	0	0	0	2	2
Mechanic - Water Treatment Plant	0	1	1	1	1
Operations Manager - Wastewater Treatment Plant	0	1	1	1	1
Operations Manager - Water Maintenance	1	1	1	1	1
Operations Manager - Water Treatment Plant	0	1	1	1	1
Operator I - Wastewater Treatment Plant	0	0	0	1	0
Operator I - Water Treatment Plant	0	0	0	1	0
Production Tech I	0	3	3	3	4
Production Tech II	0	1	1	1	1
Project Manager	0	0	0	1	1
Treatment Tech I	0	2	2	1	3
Treatment Tech II	1	1	1	2	1
Util Collection Worker I	4	4	4	4	3
Util Collection Worker II	2	2	1	1	3
Util Collection Worker III	0	0	1	0	0
Util Construction Worker I	1	1	1	1	1
Util Construction Worker II	1	1	0	0	0
Util Construction Worker III	0	0	1	1	1
Util Distribution Worker I	4	4	4	5	4
Util Distribution Worker II	2	2	2	2	1
Util Distribution Worker III	0	0	0	0	1
Util Meter Service Technician	1	1	1	2	1
Util Meter Service Technician II	0	0	1	1	1
Util Meter Service Technician III	0	0	0	0	1
Util UDF Service Technician	1	1	0	0	0
Util Water Service Specialist	0	0	1	1	0
Utilities Asst. Director Operations & Construction	1	1	1	0	0
Utilities Asst. Director Production & Treatment	0	0	0	0	0
<b>NUMBER OF BUDGETED STAFF</b>	<b>27</b>	<b>38</b>	<b>39</b>	<b>45</b>	<b>44</b>

# Utilities Department Goals & Objectives

## FY2024 Goals and Objectives

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

### Administrative Division:

Improve operational efficiencies of the enterprise fund.

- **Objective:** Participate in the implementation of the new financial and work order software and look for methods to leverage existing and purchased software to streamline operations.
  - **Status:** Staff participated in the implementation of a new finance and Work Order/Asset Management Software
- **Objective:** Improve Capital Improvement Program project selection and coordination with other departments.
  - **Status:** Staff is implementing new work order/asset management software that will drive the selection of capital improvement projects.
- **Objective:** Optimize work order, inventory and back flow tracking system.
  - **Status:** Staff is implementing new work order/asset management software.

Improve operational resiliency of the enterprise fund.

- **Objective:** Install redundant main water transmission main from the water treatment plant to the distribution system.
  - **Status:** The design of the improvement is underway and anticipated to be complete in 2025.
- **Objective:** Evaluate the need for additional emergency power at the well field.
  - **Status:** Staff has reviewed the cost benefit of additional emergency power at the well field and has determined there are more pressing priorities that need addressed but will continue to look for cost effective methods to implement additional backup power.
- **Objective:** Install an additional lime storage silo to increase resiliency in the event of supply or delivery disruptions.
  - **Status:** Staff has reviewed the cost benefit of an additional lime silo and determined there are more pressing priorities that need addressed.

### Utilities Production & Treatment Division:

Maintain federal and state regulatory compliance.

- **Objective:** Complete all reporting requirements in a timely manner.
  - **Status:** Staff has met all required reporting requirements.
- **Objective:** Implement steps to comply with Lead Service Line Inventory requirements.
  - **Status:** Staff has completed the initial lead service line inventory. The lead service line inventory is an ongoing process and must be updated as more information becomes available.

Improve operational efficiency at the Wastewater Treatment Plant.

- **Objective:** Participate in the implementation of the new financial and work order software and look for methods to leverage existing and purchased software to streamline operations.

- **Status:** Staff participated in the implementation of a new finance and Work Order / Asset Management Software.
- **Objective:** Optimize bio-solids disposal process.
  - **Status:** Staff completed the installation of new equipment this year that should reduce the amount of bio-solids that need to be disposed at the land fill. Staff will continue to monitor the impacts of the new equipment.
- **Objective:** Complete installation of MBT1 membranes and optimize process.
  - **Status:** Staff completed the installation of the MBT1 membranes and are implementing operational strategies that improve the efficiency of the plant operations.

Improve operational efficiencies at the Water Treatment Plant.

- **Objective:** Participate in the implementation of the new financial and work order software and look for methods to leverage existing and purchased software to streamline operations.
  - **Status:** Staff participated in the implementation of a new finance and Work Order / Asset Management Software.
- **Objective:** Perform filter media rehabilitation by replacing the aging media in the filters to increase filter run time.
  - **Status:** Staff has secured bids for the replacement of the media and the project will be completed in 2025.
- **Objective:** Evaluate alternative softening techniques for lower total operating costs.
  - **Status:** Staff researched alternative methods and our current method appears to be the most reliable and cost effective option.

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

- **Objective:** Maintain and increase measurable skill level of staff within the water production division and wastewater treatment division, as evidenced by operator license level increases.
  - **Status:** Staff continues to seek training and higher level certificates.

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

- **Objective:** Perform annual well preventive maintenance and measurements to monitor and secure confident drinking water well production rates.
  - **Status:** Staff contracted and performed chemical cleaning of half of the well field to maintain well production capacity and efficiency.
- **Objective:** Complete recommendations from the drought study that impact the well field.
  - **Status:** Staff reviewed the drought study and determined that all improvements have been completed and then initiated an update to the study to determine if modifications to the cleaning method or cycle should be implemented. The study will be complete in 2025.

Increase strategic process documentation.

- **Objective:** Create SCADA documents and implement process change procedure to maintain accurate backup and SCADA decisions tree process.
  - **Status:** Staff determined that additional SCADA training was needed to implement this process. Staff is pursuing training to implement the objective.

### Utilities Maintenance (Operations) Division:

Improve operational efficiencies of the water distribution network.

- **Objective:** Participate in the implementation of the new financial and work order software and look for methods to leverage existing and purchased software to streamline operations.
  - **Status:** Staff participated in the implementation of a new finance and Work Order / Asset Management Software.
- **Objective:** Utilize UDF program to guide and prioritize repairs and replacement of valves and fire hydrants.
  - **Status:** Staff continues the identification of malfunctioning fire hydrants and valves as part of the UDF program. The malfunctioning fire hydrants and valves are scheduled for replacement or repair.
- **Objective:** Continue the replacement of old, malfunctioning, and obsolete fire hydrants throughout the distribution system prioritizing fire hydrants that do not have isolation valves.
  - **Status:** Staff continues to identify and replace fire hydrants.
- **Objective:** Continue the replacement of malfunctioning or leaking valves throughout the distribution system.
  - **Status:** Staff continues to identify and repair or replace valves that are leaking or malfunctioning.
- **Objective:** Assist in lead service line inventory process.
  - **Status:** Staff continues to note where lead service line connectors are found in the system so that the inventory can be updated.

Maintain high level of employee morale.

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

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

- **Objective:** Participate in the implementation of the new financial and work order software and look for methods to leverage existing and purchased software to streamline operations.
  - **Status:** Staff participated in the implementation of a new finance and Work Order / Asset Management Software.
- **Objective:** Continue the cleaning and inspection (televising & rapid assessment tool) of city sanitary sewer flow basins.
  - **Status:** Staff has implemented the rapid sewer assessment tool to guide the cleaning of sewer mains and has helped decrease the cycle time of inspecting all city owned sewer mains.
- **Objective:** Document system maintenance activities of the wastewater collection system to provide the condition of city assets.
  - **Status:** Staff continues to document the inspection date and condition of the sewer lines that are inspected in the GIS system.

- **Objective:** Continue with yearly root control program to reduce the liability of the City on sewer backup claims by creating a maintenance schedule and reduce the number of customer sewer complaint issues.
  - **Status:** Staff continues root sawing and chemical treatment to help mitigate the negative impacts of root intrusion into the collection system.

#### Utilities Construction Division:

Maintain the resiliency of the distribution and collection infrastructure.

- **Objective:** Maintain our ability to quickly and cost effectively address major and minor infrastructure improvements.
  - **Status:** A reorganization of staff was required due to staff retirement. New staff was added and training of staff is ongoing.
- **Objective:** Research training programs for equipment operators to further in-house skill.
  - **Status:** Staff researched options and determined an in-house training program was the most cost effective. Staff has setup training grounds and holds periodic training.

Implement a safety focused culture.

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

#### Utilities Meter Services Division:

Improve operational efficiencies of the enterprise fund.

- **Objective:** Participate in the implementation of the new financial and work order software and look for methods to leverage existing and purchased software to streamline operations.
  - **Status:** Staff participated in the implementation of a new finance and Work Order / Asset Management Software.
- **Objective:** Develop operating and tracking standards for the utility locators.
  - **Status:** Staff has implemented a tracking software and tracks miss marks. Continued effort and refinement is needed.
- **Objective:** Complete the first round of valve exercising and initiate the UDF program.
  - **Status:** Staff has completed the first round of the valve exercising program.

Implement a safety focused culture.

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

## FY2025 Goals and Objectives

The Utilities Department FY2025 strategic goals and objectives include the following:

### Administrative Division:

Improve operational efficiencies of the enterprise fund.

- **Objective:** Continue to optimize the financial and work order software for our work procedures.
- **Objective:** Improve Capital Improvement Program project selection and coordination with other departments.
- **Objective:** Optimize back flow tracking system.

Improve operational resiliency of the enterprise fund.

- **Objective:** Install redundant main water transmission main from the water treatment plant to the distribution system.
- **Objective:** Complete wellfield improvement strategies identified in the updated wellfield evaluation study.

### Utilities Production & Treatment Division:

Maintain federal and state regulatory compliance.

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

Improve the operational efficiencies of the Waste Water Treatment Plant.

- **Objective:** Implement new asset management software with a focus on condition assessment and preventative maintenance.
- **Objective:** Optimize bio-solids disposal process.
- **Objective:** Install solar panels to manage long-term energy costs.

Improve the operational efficiencies of the Water Treatment Plant.

- **Objective:** Implement new asset management software with a focus on condition assessment and preventative maintenance.
- **Objective:** Perform filter media rehabilitation by replacing the aging media in the filters to increase filter run time.
- **Objective:** Install solar panels to manage long term energy costs.

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

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

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

- **Objective:** Implement cleaning strategies recommended in updated wellfield evaluation study.
- **Objective:** Convert Well 5 to a monitoring well according to the updated wellfield evaluation study.

Increase strategic process documentation.

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

### Utilities Maintenance (Operations) Division:

Improve operational efficiencies of the water distribution network.

- **Objective:** Implement new asset management software with a focus on condition assessment and capital project selection.
- **Objective:** Continue the replacement of old, malfunctioning, and obsolete fire hydrants throughout the distribution system prioritizing fire hydrants that do not have isolation valves.
- **Objective:** Continue the replacement of malfunctioning or leaking valves throughout the distribution system.
- **Objective:** Assist in lead service line inventory update process.

Maintain high level of employee morale.

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

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

- **Objective:** Implement new asset management software with a focus on condition assessment and preventative maintenance.
- **Objective:** Continue the cleaning and inspection (televising & rapid assessment tool) of city sanitary sewer flow basins.
- **Objective:** Document system maintenance activities of the wastewater collection system to provide the condition of city assets.
- **Objective:** Continue with yearly root control program to reduce the liability of the City on sewer backup claims by creating a maintenance schedule and reduce the number of customer sewer complaint issues.

### Utilities Construction Division:

Maintain the resiliency of the distribution and collection infrastructure.

- **Objective:** Maintain our ability to quickly and cost effectively address major and minor infrastructure improvements.
- **Objective:** Participate in selection of construction projects that will be performed by in-house staff that will reduce the overall cost of the project.

Implement a safety focused culture.

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

### Utilities Meter Services Division:

Improve operational efficiencies of the enterprise fund.

- **Objective:** Implement new asset management software with a focus on condition assessment and preventative maintenance.
- **Objective:** Coordinate with Finance Department to implement work flow processes with the new asset management and work order software.
- **Objective:** Initiate the first round of UDF flushing according to the program.

Implement a safety focused culture.

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

# 2025 Budget - Enterprise Fund: Utilities

## Revenues & Expenses Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Revenues</b>			
State and Local Grants	\$0	\$1,835,000	\$0
Charges for Services	\$19,491,731	\$19,637,942	\$20,091,374
Interest	\$871,970	\$794,745	\$801,505
Transfers In	\$3,038,061	\$3,933,944	\$3,914,368
Miscellaneous	\$1,376,159	\$9,450	\$2,300
<b>REVENUES TOTAL</b>	<b>\$24,777,921</b>	<b>\$26,211,081</b>	<b>\$24,809,547</b>
<b>Expenses</b>			
WATER - SYSTEM MAINTENANCE	\$1,881,494	\$4,021,640	\$2,651,507
WASTEWATER MAINTENANCE	\$1,416,330	\$5,828,117	\$4,025,157
WASTEWATER TREATMENT	\$2,100,696	\$3,044,848	\$4,459,341
WASTEWATER ADMINISTRATION	\$6,830,622	\$7,632,955	\$7,092,281
WATER TREATMENT	\$2,990,000	\$3,401,283	\$3,710,684
WATER ADMINISTRATION	\$3,842,211	\$3,139,695	\$3,684,887
UTILITY BILLING	\$637,653	\$771,310	\$836,711
<b>EXPENSES TOTAL</b>	<b>\$19,699,005</b>	<b>\$27,839,848</b>	<b>\$26,460,568</b>

## Detail 2023 Actual to 2025 Budget

### Water Utility Billing

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$100,859	\$114,510	\$129,315
Personnel Costs	\$50,402	\$57,425	\$71,097
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$151,260</b>	<b>\$171,935</b>	<b>\$200,412</b>
Operating Expenses			
Printing & Supplies	\$19,720	\$22,000	\$22,000
Travel & Training	\$0	\$1,200	\$1,200
Fees	\$64,648	\$76,400	\$76,400
Utilities	\$0	\$5,130	\$5,130
Maintenance	\$2,809	\$11,350	\$11,350
Insurance	\$2,831	\$2,631	\$3,230
Other Expenses	\$41,760	\$45,850	\$45,850
Non Capital Equipment	\$25	\$500	\$500
<b>OPERATING EXPENSES TOTAL</b>	<b>\$131,793</b>	<b>\$165,061</b>	<b>\$165,660</b>
<b>EXPENSES TOTAL</b>	<b>\$283,053</b>	<b>\$336,996</b>	<b>\$366,072</b>

### Water Administration

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$357,238	\$342,290	\$371,228
Personnel Costs	\$234,483	\$261,923	\$275,995
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$591,720</b>	<b>\$604,213</b>	<b>\$647,223</b>
Operating Expenses			
Printing & Supplies	\$113	\$0	\$0
Travel & Training	\$773	\$2,500	\$2,500
Fees	\$179,872	\$197,120	\$197,120
Utilities	\$592	\$1,700	\$1,700
Maintenance	\$2,056	\$1,600	\$500
Insurance	\$54,162	\$69,217	\$91,133
Other Expenses	\$34	\$750	\$750

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
Non Capital Equipment	\$175	\$0	\$0
<b>OPERATING EXPENSES TOTAL</b>	<b>\$237,776</b>	<b>\$272,887</b>	<b>\$293,703</b>
Interfund Transfer	\$1,068,065	\$588,073	\$1,073,000
Non Cash Expenditures	\$1,892,590	\$1,568,000	\$1,568,000
Capital Outlay	\$0	\$55,000	\$55,000
Debt Service			
Interest	\$52,018	\$51,122	\$47,561
Other Debt Service	\$41	\$400	\$400
<b>DEBT SERVICE TOTAL</b>	<b>\$52,059</b>	<b>\$51,522</b>	<b>\$47,961</b>
<b>EXPENSES TOTAL</b>	<b>\$3,842,211</b>	<b>\$3,139,695</b>	<b>\$3,684,887</b>

#### Water System Maintenance

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$763,658	\$830,707	\$939,364
Personnel Costs	\$320,405	\$364,944	\$459,342
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$1,084,062</b>	<b>\$1,195,651</b>	<b>\$1,398,706</b>
Operating Expenses			
Printing & Supplies	\$13,427	\$7,000	\$9,000
Travel & Training	\$6,878	\$6,000	\$9,000
Fees	\$93,486	\$23,500	\$22,000
Utilities	\$2,178	\$9,500	\$9,500
Maintenance	\$590,957	\$406,000	\$475,000
Insurance	\$35,729	\$45,690	\$54,050
Other Expenses	\$22,016	\$29,500	\$31,500
Non Capital Equipment	\$32,762	\$32,500	\$37,500
<b>OPERATING EXPENSES TOTAL</b>	<b>\$797,432</b>	<b>\$559,690</b>	<b>\$647,550</b>
Capital Outlay	\$0	\$2,266,049	\$605,001
Debt Service			
Interest	\$0	\$250	\$250
<b>DEBT SERVICE TOTAL</b>	<b>\$0</b>	<b>\$250</b>	<b>\$250</b>
<b>EXPENSES TOTAL</b>	<b>\$1,881,494</b>	<b>\$4,021,640</b>	<b>\$2,651,507</b>

#### Waste Water Utility Billing

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$120,166	\$137,583	\$155,949
Personnel Costs	\$60,786	\$69,416	\$86,630
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$180,952</b>	<b>\$206,999</b>	<b>\$242,579</b>
Operating Expenses			
Printing & Supplies	\$18,496	\$22,000	\$22,000
Travel & Training	\$0	\$1,500	\$1,500
Fees	\$84,598	\$100,000	\$100,000
Utilities	\$3,763	\$5,000	\$5,000
Maintenance	\$3,553	\$7,500	\$7,500
Insurance	\$3,513	\$3,265	\$4,010
Other Expenses	\$59,900	\$86,050	\$86,050
Non Capital Equipment	-\$175	\$2,000	\$2,000
<b>OPERATING EXPENSES TOTAL</b>	<b>\$173,647</b>	<b>\$227,315</b>	<b>\$228,060</b>
<b>EXPENSES TOTAL</b>	<b>\$354,599</b>	<b>\$434,314</b>	<b>\$470,639</b>

#### Waste Water Administration

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$342,931	\$326,018	\$353,937
Personnel Costs	\$226,519	\$230,826	\$241,392
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$569,451</b>	<b>\$556,844</b>	<b>\$595,329</b>
Operating Expenses			

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
Printing & Supplies	\$44	\$0	\$0
Travel & Training	\$1,703	\$4,500	\$4,500
Fees	\$183,927	\$201,170	\$201,170
Utilities	\$1,132	\$2,500	\$2,500
Maintenance	\$2,056	\$3,400	\$2,800
Insurance	\$71,508	\$89,274	\$115,013
Other Expenses	\$36	\$1,750	\$1,750
<b>OPERATING EXPENSES TOTAL</b>	<b>\$260,406</b>	<b>\$302,594</b>	<b>\$327,733</b>
Interfund Transfer	\$1,969,996	\$2,845,871	\$2,341,368
Non Cash Expenditures	\$2,683,301	\$2,575,000	\$2,575,000
Capital Outlay	\$0	\$60,000	\$65,000
Debt Service			
Interest	\$978,047	\$938,731	\$854,621
Other Debt Service	\$369,421	\$353,915	\$333,230
<b>DEBT SERVICE TOTAL</b>	<b>\$1,347,468</b>	<b>\$1,292,646</b>	<b>\$1,187,851</b>
<b>EXPENSES TOTAL</b>	<b>\$6,830,622</b>	<b>\$7,632,955</b>	<b>\$7,092,281</b>

#### Waste Water Maintenance

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$663,972	\$775,668	\$889,590
Personnel Costs	\$352,336	\$407,673	\$485,806
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$1,016,308</b>	<b>\$1,183,341</b>	<b>\$1,375,396</b>
Operating Expenses			
Printing & Supplies	\$8,382	\$5,500	\$5,000
Travel & Training	\$11,139	\$9,250	\$14,500
Fees	\$92,648	\$24,500	\$24,500
Utilities	\$13,349	\$12,000	\$9,500
Maintenance	\$201,876	\$230,000	\$300,000
Insurance	\$19,340	\$51,924	\$47,260
Other Expenses	\$20,624	\$25,500	\$31,500
Non Capital Equipment	\$32,664	\$29,500	\$37,500
<b>OPERATING EXPENSES TOTAL</b>	<b>\$400,022</b>	<b>\$388,174</b>	<b>\$469,760</b>
Capital Outlay	\$0	\$4,256,602	\$2,180,001
<b>EXPENSES TOTAL</b>	<b>\$1,416,330</b>	<b>\$5,828,117</b>	<b>\$4,025,157</b>

#### Waste Water Treatment

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$480,979	\$547,598	\$561,560
Personnel Costs	\$224,688	\$268,694	\$279,580
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$705,667</b>	<b>\$816,292</b>	<b>\$841,140</b>
Operating Expenses			
Printing & Supplies	\$164,637	\$173,000	\$200,000
Travel & Training	\$7,248	\$13,750	\$15,000
Fees	\$365,423	\$492,000	\$500,001
Utilities	\$496,035	\$568,000	\$608,000
Maintenance	\$263,870	\$455,000	\$423,000
Insurance	\$12,826	\$14,357	\$17,850
Other Expenses	\$4,406	\$11,856	\$11,850
Non Capital Equipment	\$80,583	\$69,000	\$69,500
<b>OPERATING EXPENSES TOTAL</b>	<b>\$1,395,028</b>	<b>\$1,796,963</b>	<b>\$1,845,201</b>
Capital Outlay	\$0	\$431,593	\$1,773,000
<b>EXPENSES TOTAL</b>	<b>\$2,100,696</b>	<b>\$3,044,848</b>	<b>\$4,459,341</b>

# Enterprise Funds - Solid Waste

## Mission Statement:

A solid waste fund is part of the Enterprise Funds, it is used by governments to manage the costs and revenues associated with solid waste services like trash collection and disposal. It helps isolate these expenses and income, making it easier to track the true cost of the service and manage it as a self-sustaining operation.

## 2025 Budget - Enterprise Fund: Solid Waste

### Revenues & Expenditure Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Revenues</b>			
Charges for Services	\$2,089,998	\$2,140,000	\$2,496,707
Interest	\$4,021	\$4,200	\$5,500
<b>REVENUES TOTAL</b>	<b>\$2,094,019</b>	<b>\$2,144,200</b>	<b>\$2,502,207</b>
<b>Expenses</b>			
REFUSE COLLECTION SERVICES	\$2,033,237	\$2,123,776	\$2,398,384
UTILITY BILLING	\$79,651	\$83,597	\$93,087
<b>EXPENSES TOTAL</b>	<b>\$2,112,888</b>	<b>\$2,207,373</b>	<b>\$2,491,471</b>

### Detail 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$32,720	\$37,299	\$42,102
Personnel Costs	\$17,533	\$18,843	\$23,375
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$50,252</b>	<b>\$56,142</b>	<b>\$65,477</b>
Operating Expenses			
Printing & Supplies	\$242	\$500	\$500
Fees	\$2,053,751	\$2,142,976	\$2,417,584
Utilities	\$0	\$500	\$500
Maintenance	\$0	\$500	\$500
Insurance	\$726	\$675	\$830
Other Expenses	\$7,917	\$6,080	\$6,080
<b>OPERATING EXPENSES TOTAL</b>	<b>\$2,062,636</b>	<b>\$2,151,231</b>	<b>\$2,425,994</b>
<b>EXPENSES TOTAL</b>	<b>\$2,112,888</b>	<b>\$2,207,373</b>	<b>\$2,491,471</b>

# 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 Funds

### 2025 Budget - Capital Sales Tax

#### Revenues & Expenditure Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Revenues</b>			
Sales Tax	\$3,310,011	\$3,382,610	\$3,446,470
State and Local Grants	\$644,583	\$658,019	\$674,004
Interest	\$110,018	\$130,000	\$130,000
Miscellaneous	\$7,523	\$389,227	\$0
<b>REVENUES TOTAL</b>	<b>\$4,072,135</b>	<b>\$4,559,856</b>	<b>\$4,250,474</b>
<b>Expenses</b>			
ANIMAL CONTROL	\$45,640	\$0	\$0
ENGINEERING	\$1,963,955	\$2,821,768	\$3,762,856
DEBT SERVICE SUB-FUND	\$453,837	\$457,777	\$449,791
<b>EXPENSES TOTAL</b>	<b>\$2,463,431</b>	<b>\$3,279,545</b>	<b>\$4,212,647</b>

#### Detail 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$53,690	\$59,825	\$66,104
Personnel Costs	\$31,009	\$33,214	\$36,390
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$84,699</b>	<b>\$93,039</b>	<b>\$102,494</b>
Operating Expenses			
Fees	\$11,960	\$10,000	\$15,000
Maintenance	\$223,474	\$220,107	\$249,000
Insurance	\$1,365	\$1,517	\$1,492
Non Capital Equipment	\$10,885	\$20,300	\$15,000
<b>OPERATING EXPENSES TOTAL</b>	<b>\$247,684</b>	<b>\$251,924</b>	<b>\$280,492</b>
Interfund Transfer	\$303,010	\$303,010	\$303,010
Capital Outlay	\$1,366,049	\$2,173,585	\$2,995,001
Debt Service			
Principal	\$357,466	\$368,097	\$445,006
Interest	\$104,300	\$89,680	\$86,644
Other Debt Service	\$224	\$210	\$0
<b>DEBT SERVICE TOTAL</b>	<b>\$461,990</b>	<b>\$457,987</b>	<b>\$531,650</b>
<b>EXPENSES TOTAL</b>	<b>\$2,463,431</b>	<b>\$3,279,545</b>	<b>\$4,212,647</b>

# 2025 Budget - Transportation Sales Tax

## Revenues & Expenditure Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Revenues</b>			
Sales Tax	\$3,304,013	\$3,382,610	\$3,446,470
Interest	\$126,859	\$121,000	\$121,000
Miscellaneous	\$520,000	\$5,000	\$2,050,000
<b>REVENUES TOTAL</b>	<b>\$3,950,872</b>	<b>\$3,508,610</b>	<b>\$5,617,470</b>
<b>Expenses</b>			
CITY WIDE - GENERAL CITY PROG	\$996,570	\$1,056,010	\$1,094,910
ENGINEERING	\$2,079,955	\$1,615,148	\$3,600,001
STREET MAINTENANCE	\$179,654	\$181,470	\$193,912
PARKS MAINTENANCE	\$28,364	\$31,340	\$33,540
DEBT SERVICE SUB-FUND	\$353,910	\$349,508	\$351,376
<b>EXPENSES TOTAL</b>	<b>\$3,638,453</b>	<b>\$3,233,476</b>	<b>\$5,273,739</b>

## Detail 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$112,623	\$115,171	\$121,185
Personnel Costs	\$63,620	\$62,506	\$68,007
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$176,243</b>	<b>\$177,677</b>	<b>\$189,192</b>
Operating Expenses			
Fees	\$82,889	\$176,148	\$220,000
Maintenance	\$2,083,482	\$1,584,500	\$3,571,701
Insurance	\$3,411	\$3,793	\$4,720
<b>OPERATING EXPENSES TOTAL</b>	<b>\$2,169,782</b>	<b>\$1,764,441</b>	<b>\$3,796,421</b>
Interfund Transfer	\$938,410	\$941,850	\$936,750
Debt Service			
Principal	\$273,470	\$280,140	\$293,480
Interest	\$80,440	\$69,368	\$57,896
Other Debt Service	\$109	\$0	\$0
<b>DEBT SERVICE TOTAL</b>	<b>\$354,019</b>	<b>\$349,508</b>	<b>\$351,376</b>
<b>EXPENSES TOTAL</b>	<b>\$3,638,453</b>	<b>\$3,233,476</b>	<b>\$5,273,739</b>

# 2025 Budget - Park Sales Tax

## Revenues & Expenditure Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Revenues</b>			
Sales Tax	\$1,672,481	\$1,691,310	\$1,723,250
Interest	\$52,513	\$40,000	\$30,000
Miscellaneous	\$2,230	\$0	\$0
<b>REVENUES TOTAL</b>	<b>\$1,727,224</b>	<b>\$1,731,310</b>	<b>\$1,753,250</b>
<b>Expenses</b>			
PARKS ADMINISTRATION	\$1,448,926	\$1,736,261	\$1,561,372
PARKS MAINTENANCE	\$117,899	\$99,349	\$0
CITY PARK IMPROVEMENTS	\$38,168	\$33,776	\$337,904
<b>EXPENSES TOTAL</b>	<b>\$1,604,994</b>	<b>\$1,869,386</b>	<b>\$1,899,276</b>

## Detail 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Operating Expenses			
Fees	\$161	\$0	\$0
Maintenance	\$3,515	\$14,275	\$300,000
<b>OPERATING EXPENSES TOTAL</b>	<b>\$3,676</b>	<b>\$14,275</b>	<b>\$300,000</b>
Interfund Transfer	\$1,143,635	\$1,388,600	\$1,458,806
Capital Outlay	\$316,389	\$328,120	\$0
Debt Service			
Principal	\$104,615	\$104,728	\$109,970
Interest	\$36,670	\$33,663	\$30,500
Other Debt Service	\$10	\$0	\$0
<b>DEBT SERVICE TOTAL</b>	<b>\$141,294</b>	<b>\$138,391</b>	<b>\$140,470</b>
<b>EXPENSES TOTAL</b>	<b>\$1,604,994</b>	<b>\$1,869,386</b>	<b>\$1,899,276</b>

# 2025 Budget - Fire Sales Tax

## Summary 2023 Actual to 2025 Budget

ACTUAL	FORECAST		BUDGET
	FY2023	FY2024	FY2025
<b>Revenues</b>			
Sales Tax	\$1,672,480	\$1,691,310	\$1,723,250
Federal Grants	\$0	\$20,000	\$0
Interest	\$106,166	\$89,000	\$89,000
Miscellaneous	\$194,585	\$300,000	\$300,000
<b>REVENUES TOTAL</b>	<b>\$1,973,232</b>	<b>\$2,100,310</b>	<b>\$2,112,250</b>
<b>Expenses</b>			
EMS SERVICES	\$173,541	\$182,554	\$192,620
FIRE SALES TAX	\$1,490,881	\$2,378,352	\$1,847,921
<b>EXPENSES TOTAL</b>	<b>\$1,664,422</b>	<b>\$2,560,906</b>	<b>\$2,040,541</b>

## Detail 2023 Actual to 2025 Budget

ACTUAL	FORECAST		BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$111,159	\$112,768	\$118,327
Personnel Costs	\$60,677	\$67,890	\$71,933
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$171,836</b>	<b>\$180,658</b>	<b>\$190,260</b>
Operating Expenses			
Fees	\$80,292	\$80,149	\$85,000
Maintenance	\$19,939	\$15,000	\$15,000
Insurance	\$1,706	\$1,896	\$2,360
Non Capital Equipment	\$17,562	\$185,006	\$190,001
<b>OPERATING EXPENSES TOTAL</b>	<b>\$119,498</b>	<b>\$282,051</b>	<b>\$292,361</b>
Interfund Transfer	\$315,000	\$315,000	\$315,000
Capital Outlay	\$495,726	\$1,538,411	\$643,100
Debt Service			
Principal	\$525,000	\$220,000	\$305,000
Interest	\$36,726	\$24,786	\$51,012
Other Debt Service	\$636	\$0	\$243,808
<b>DEBT SERVICE TOTAL</b>	<b>\$562,362</b>	<b>\$244,786</b>	<b>\$599,820</b>
<b>EXPENSES TOTAL</b>	<b>\$1,664,422</b>	<b>\$2,560,906</b>	<b>\$2,040,541</b>

# 2025 Budget - Economic Development Sales Tax

## Revenues & Expenditure Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Revenues</b>			
Sales Tax	\$2,682,085	\$2,719,260	\$2,770,930
Interest	\$157,411	\$141,350	\$141,350
Transfers In	\$623,560	\$626,500	\$621,900
Miscellaneous	\$0	\$5,763	\$0
<b>REVENUES TOTAL</b>	<b>\$3,463,056</b>	<b>\$3,492,873</b>	<b>\$3,534,180</b>
<b>Expenses</b>			
CITY ADMINISTRATOR	\$302,378	\$245,078	\$272,377
S LIBERTY PARKWAY PHASE II	\$636	\$0	\$0
ECONOMIC DEVELOPMENT PROGRAM	\$52,205	\$1,119,146	\$845,280
I-35/HWY 152 IMPROVEMENTS	\$397,942	\$398,735	\$396,984
DEBT SERVICE SUB-FUND	\$1,911,066	\$1,908,675	\$1,911,076
<b>EXPENSES TOTAL</b>	<b>\$2,664,227</b>	<b>\$3,671,634</b>	<b>\$3,425,717</b>

## Detail 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$119,413	\$134,823	\$142,187
Personnel Costs	\$58,763	\$63,746	\$69,010
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$178,176</b>	<b>\$198,569</b>	<b>\$211,197</b>
Operating Expenses			
Printing & Supplies	\$17	\$0	\$0
Fees	\$132,872	\$55,300	\$70,500
Insurance	\$1,482	\$1,377	\$1,390
Other Expenses	\$42,036	\$257,030	\$84,570
<b>OPERATING EXPENSES TOTAL</b>	<b>\$176,407</b>	<b>\$313,707</b>	<b>\$156,460</b>
Interfund Transfer	\$0	\$500,000	\$500,000
Capital Outlay	\$0	\$351,948	\$250,000
Debt Service			
Principal	\$1,564,923	\$1,609,923	\$1,662,994
Interest	\$743,999	\$697,487	\$645,066
Other Debt Service	\$722	\$0	\$0
<b>DEBT SERVICE TOTAL</b>	<b>\$2,309,644</b>	<b>\$2,307,410</b>	<b>\$2,308,060</b>
<b>EXPENSES TOTAL</b>	<b>\$2,664,227</b>	<b>\$3,671,634</b>	<b>\$3,425,717</b>

# 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 budgeted Special Revenue Funds: the Police Training Fund, the Cemetery Maintenance Fund, the Cemetery Trust 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 two such funds: the Cemetery Maintenance Fund, which was established for the maintenance and repairs for the cemeteries and the Frank Hughes Memorial Trust Fund, which was established for maintenance of the Frank Hughes Library.

The City also has a Transient Guest Tax fund, which is a 5% guest tax imposed on the charges for all sleeping rooms paid by the transient guests of hotels and motels situated in Liberty.

## Special Revenue Funds

### 2025 Budget - Cemetery Trust

#### Revenues & Expenses Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET	
	FY2023		FY2024	FY2025
<b>Revenues</b>				
Interest	\$34,858		\$43,000	\$45,000
Transfers In	\$33,598		\$0	\$0
Miscellaneous	\$29,989		\$8,900	\$9,000
<b>REVENUES TOTAL</b>	<b>\$98,445</b>		<b>\$51,900</b>	<b>\$54,000</b>
<b>Expenses</b>				
ACCOUNTING & FINANCE	\$44,501		\$11,000	\$15,000
<b>EXPENSES TOTAL</b>	<b>\$44,501</b>		<b>\$11,000</b>	<b>\$15,000</b>

#### Detail 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET	
	FY2023		FY2024	FY2025
<b>Expenses</b>				
Operating Expenses				
Other Expenses	\$3,272		\$0	\$0
<b>OPERATING EXPENSES TOTAL</b>	<b>\$3,272</b>		<b>\$0</b>	<b>\$0</b>
Interfund Transfer	\$41,229		\$11,000	\$15,000
<b>EXPENSES TOTAL</b>	<b>\$44,501</b>		<b>\$11,000</b>	<b>\$15,000</b>

# 2025 Budget - Frank Hughes Memorial Library Trust

## Revenues & Expenditure Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Revenues</b>			
Interest	\$1,171	\$1,375	\$1,200
<b>REVENUES TOTAL</b>	<b>\$1,171</b>	<b>\$1,375</b>	<b>\$1,200</b>
<b>Expenses</b>			
ACCOUNTING & FINANCE	\$1,171	\$1,375	\$1,200
<b>EXPENSES TOTAL</b>	<b>\$1,171</b>	<b>\$1,375</b>	<b>\$1,200</b>

## Expenditure Detail 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Interfund Transfer	\$1,171	\$1,375	\$1,200
<b>EXPENSES TOTAL</b>	<b>\$1,171</b>	<b>\$1,375</b>	<b>\$1,200</b>

# 2025 Budget - Transient Guest Tax

## Revenues & Expenditure Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Revenues</b>			
Other Tax	\$673,234	\$620,000	\$690,000
Interest	\$24,221	\$26,150	\$26,150
Miscellaneous	\$31,580	\$6,065	\$1,000
<b>REVENUES TOTAL</b>	<b>\$729,035</b>	<b>\$652,215</b>	<b>\$717,150</b>
<b>Expenses</b>			
TRANSIENT GUEST TAX PROGRAM	\$557,059	\$561,000	\$750,200
PR & COMMUNICATION	\$6,748	\$76,606	\$122,993
PARKS ADMINISTRATION	\$0	\$5,000	\$35,000
<b>EXPENSES TOTAL</b>	<b>\$563,807</b>	<b>\$642,606</b>	<b>\$908,193</b>

## Detail 2023 Actual - 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Personnel Expenses			
Personnel Salaries	\$19,765	\$74,771	\$97,400
Personnel Costs	\$1,170	\$16,083	\$40,403
<b>PERSONNEL EXPENSES TOTAL</b>	<b>\$20,935</b>	<b>\$90,854</b>	<b>\$137,803</b>
Operating Expenses			
Printing & Supplies	\$12,538	\$19,700	\$25,700
Travel & Training	\$0	\$0	\$3,500
Fees	\$213,436	\$178,800	\$232,000
Maintenance	\$2,700	\$8,000	\$11,500
Insurance	\$1,008	\$2,252	\$4,190
Other Expenses	\$282,190	\$321,000	\$361,000
Non Capital Equipment	\$29,000	\$20,000	\$130,500
<b>OPERATING EXPENSES TOTAL</b>	<b>\$540,872</b>	<b>\$549,752</b>	<b>\$768,390</b>
Interfund Transfer	\$2,000	\$2,000	\$2,000
<b>EXPENSES TOTAL</b>	<b>\$563,807</b>	<b>\$642,606</b>	<b>\$908,193</b>

# 2025 Budget - Police Training

## Revenues & Expenditure Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET	
	FY2023		FY2024	FY2025
<b>Revenues</b>				
Charges for Services	\$9,996		\$11,991	\$9,550
Interest	\$1,466		\$1,472	\$1,480
<b>REVENUES TOTAL</b>	<b>\$11,462</b>		<b>\$13,463</b>	<b>\$11,030</b>
<b>Expenses</b>				
PATROL UNIT	\$6,347		\$10,500	\$10,500
<b>EXPENSES TOTAL</b>	<b>\$6,347</b>		<b>\$10,500</b>	<b>\$10,500</b>

## Expenditure Detail 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET	
	FY2023		FY2024	FY2025
<b>Expenses</b>				
Operating Expenses				
Travel & Training	\$6,347		\$10,500	\$10,500
<b>OPERATING EXPENSES TOTAL</b>	<b>\$6,347</b>		<b>\$10,500</b>	<b>\$10,500</b>
<b>EXPENSES TOTAL</b>	<b>\$6,347</b>		<b>\$10,500</b>	<b>\$10,500</b>

## Revenues & Expenditure Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET	
	FY2023		FY2024	FY2025
<b>Revenues</b>				
Interest	\$973		\$1,069	\$1,056
Fines & Forfeitures	\$4,855		\$5,000	\$5,059
<b>REVENUES TOTAL</b>	<b>\$5,828</b>		<b>\$6,069</b>	<b>\$6,115</b>
<b>Expenses</b>				
PATROL UNIT	\$0		\$5,500	\$5,500
<b>EXPENSES TOTAL</b>	<b>\$0</b>		<b>\$5,500</b>	<b>\$5,500</b>

# 2025 Budget - Inmate Security

## Expenditure Detail 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET	
	FY2023		FY2024	FY2025
<b>Expenses</b>				
Operating Expenses				
Printing & Supplies	\$0		\$4,000	\$4,000
Non Capital Equipment	\$0		\$1,500	\$1,500
<b>OPERATING EXPENSES TOTAL</b>	<b>\$0</b>		<b>\$5,500</b>	<b>\$5,500</b>
<b>EXPENSES TOTAL</b>	<b>\$0</b>		<b>\$5,500</b>	<b>\$5,500</b>

# 2025 Budget - Cemetery Maintenance

## Revenues & Expenditure Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Revenues</b>			
Licenses and Permits	\$32,550	\$29,000	\$30,000
Charges for Services	\$1,920	\$1,000	\$1,000
Interest	\$2,479	\$2,169	\$3,000
Transfers In	\$67,631	\$131,000	\$75,000
Miscellaneous	\$26,333	\$31,775	\$23,300
<b>REVENUES TOTAL</b>	<b>\$130,913</b>	<b>\$194,944</b>	<b>\$132,300</b>
<b>Expenses</b>			
CEMETERY MAINTENANCE	\$113,295	\$199,400	\$142,250
<b>EXPENSES TOTAL</b>	<b>\$113,295</b>	<b>\$199,400</b>	<b>\$142,250</b>

## Expenditure Detail 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Operating Expenses			
Printing & Supplies	\$1,855	\$10,700	\$2,750
Fees	\$12,776	\$11,000	\$11,000
Utilities	\$266	\$400	\$400
Maintenance	\$92,624	\$90,500	\$121,500
Other Expenses	\$3,899	\$4,800	\$4,600
Non Capital Equipment	\$1,875	\$2,000	\$2,000
<b>OPERATING EXPENSES TOTAL</b>	<b>\$113,295</b>	<b>\$119,400</b>	<b>\$142,250</b>
Capital Outlay	\$0	\$80,000	\$0
<b>EXPENSES TOTAL</b>	<b>\$113,295</b>	<b>\$199,400</b>	<b>\$142,250</b>

# TIF Funds

Liberty TIF Funds are capital project funds. The Liberty TIF Funds were established to track the redevelopment of land between I-35, M-291 and 152 Hwy, I-35 and M-291 at A Hwy, and the development along South Liberty Parkway. Various bonds have been issued between 2004 and 2018 to finance redevelopment project expenses through payments in lieu of taxes and economic activity taxes. The bonds will be paid from tax increment financing of increased revenue from both payments in lieu of taxes and economic activity taxes.

## 2025 Budget - Liberty TIF Bonds

### Revenues & Expenditure Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Revenues</b>			
Property Taxes	\$1,398,454	\$1,508,093	\$1,481,522
Sales Tax	\$5,036,668	\$2,988,800	\$3,343,116
Interest	\$326,548	\$385,000	\$390,000
<b>REVENUES TOTAL</b>	<b>\$6,761,670</b>	<b>\$4,881,893</b>	<b>\$5,214,638</b>
<b>Expenses</b>			
LIBERTY COMMONS PROJECT	\$5,479,032	\$4,097,476	\$4,356,566
ROGERS PLAZA	\$422,757	\$127,143	\$37,062
ACCOUNTING & FINANCE	\$535,173	\$544,079	\$550,960
<b>EXPENSES TOTAL</b>	<b>\$6,436,962</b>	<b>\$4,768,698</b>	<b>\$4,944,588</b>

### Detail 2023 Actual - 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Operating Expenses			
Printing & Supplies	\$675,745	\$0	\$0
Fees	\$1,338,956	\$147,556	\$58,309
<b>OPERATING EXPENSES TOTAL</b>	<b>\$2,014,701</b>	<b>\$147,556</b>	<b>\$58,309</b>
Debt Service			
Principal	\$870,000	\$960,000	\$1,060,000
Interest	\$3,544,841	\$3,653,722	\$3,818,859
Other Debt Service	\$7,420	\$7,420	\$7,420
<b>DEBT SERVICE TOTAL</b>	<b>\$4,422,261</b>	<b>\$4,621,142</b>	<b>\$4,886,279</b>
<b>EXPENSES TOTAL</b>	<b>\$6,436,962</b>	<b>\$4,768,698</b>	<b>\$4,944,588</b>



# Liberty TIF 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
<b>2025</b>		<b>180,000</b>	<b>94,162.50</b>	<b>185,000</b>	<b>88,087.50</b>	<b>547,250.00</b>	<b>2,425,000</b>
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	-
<b>TOTALS</b>		<b>\$ 3,205,000</b>	<b>\$ 2,571,581.25</b>	<b>\$ 2,505,000</b>	<b>\$ 2,620,794.38</b>	<b>\$ 10,902,375.63</b>	
					3,891,037.50		

\* Debt Service Reserve \$571,000 + interest

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		
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
<b>2025</b>	<b>5.125%</b>	<b>695,000</b>	<b>827,209.38</b>	<b>809,400.00</b>	<b>2,331,609.38</b>	<b>27,450,000</b>
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	-
<b>TOTALS</b>		<b>\$ 31,065,000</b>	<b>\$ 18,713,506.29</b>	<b>\$ 18,222,398.68</b>	<b>\$ 68,000,904.97</b>	

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		
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
<b>2025</b>		-	<b>773,075.00</b>	-	<b>773,075.00</b>	<b>9,095,000</b>
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	-
<b>TOTALS</b>		<b>\$ 9,095,000</b>	<b>\$ 23,784,940.83</b>	<b>\$ -</b>	<b>\$ 32,879,940.83</b>	

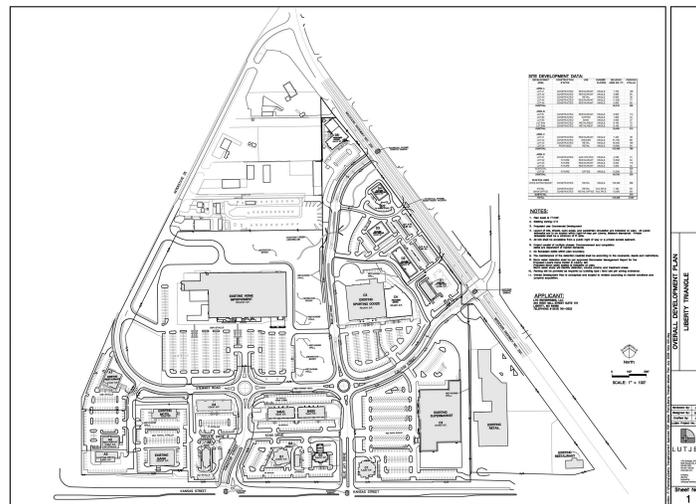
# 2025 Budget - Liberty TIF Pay-Go's

## Revenues & Expenditure Summary 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Revenues</b>			
Property Taxes	\$480,581	\$594,785	\$584,830
Sales Tax	\$703,474	\$725,830	\$740,038
<b>REVENUES TOTAL</b>	<b>\$1,184,055</b>	<b>\$1,320,615</b>	<b>\$1,324,868</b>
<b>Expenses</b>			
BLUE JAY CROSSING	\$1,197,152	\$1,320,615	\$1,324,868
<b>EXPENSES TOTAL</b>	<b>\$1,197,152</b>	<b>\$1,320,615</b>	<b>\$1,324,868</b>

## Detail 2023 Actual to 2025 Budget

	ACTUAL	FORECAST	BUDGET
	FY2023	FY2024	FY2025
<b>Expenses</b>			
Operating Expenses			
Fees	\$1,197,152	\$1,320,615	\$1,324,868
<b>OPERATING EXPENSES TOTAL</b>	<b>\$1,197,152</b>	<b>\$1,320,615</b>	<b>\$1,324,868</b>
<b>EXPENSES TOTAL</b>	<b>\$1,197,152</b>	<b>\$1,320,615</b>	<b>\$1,324,868</b>



[Click here](#) to view further details about City of Liberty Economic Development and TIF Projects.

# Bond Debt Schedules

General Fund

## Series 2018 Special Obligation Bonds Animal Shelter

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
<b>5/1/2025</b>	<b>188,550</b>	<b>5.00%</b>	<b>34,249.22</b>	<b>222,799.22</b>	
<b>11/1/2025</b>			<b>29,535.47</b>	<b>29,535.47</b>	<b>252,334.69</b>
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 Special Obligation Bonds

## Parks Projects

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
<b>5/1/2025</b>	<b>230,000</b>	<b>5.00%</b>	<b>43,856.25</b>	<b>273,856.25</b>	
<b>11/1/2025</b>			<b>38,106.25</b>	<b>38,106.25</b>	<b>311,962.50</b>
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 2020 Special Obligation Bond Police CAD System

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

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

## Series 2020 Special Obligation Bond IT Equipment

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

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

## Series 2020 Special Obligation Bond IT CAD System

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

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

## Series 2021 Lease Purchase Police Vehicles

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

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

## Series 2021 Lease Purchase IT Equipment

Year	Interest Rate	May 1		Sept 1		Total Payments	Bond Balance
		Interest	Principal	Interest	Principal		
							\$ 525,000
2022		2,385.69	90,000.00	3,491.25		95,876.94	435,000
2023		2,892.75	105,000.00	2,892.75		110,785.50	330,000
2024		2,194.50	110,000.00	2,194.50		114,389.00	220,000
<b>2025</b>		<b>1,463.00</b>	<b>110,000.00</b>	<b>1,463.00</b>		<b>112,926.00</b>	<b>110,000</b>
2026		731.50	110,000.00	731.50		111,463.00	-
<b>TOTALS</b>		<b>\$ 9,667.44</b>	<b>\$ 525,000.00</b>	<b>\$ 10,773.00</b>		<b>\$ 545,440.44</b>	

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

## Series 2024 Lease Purchase Ambulances

Year	Interest Rate	April 1		October 1		Total Payments	Bond Balance
		Principal	Interest	Principal	Interest		
							\$ 1,680,000
<b>2025</b>		<b>155,000.00</b>	<b>25,158.25</b>	<b>150,000.00</b>	<b>25,853.33</b>	<b>356,011.58</b>	1,375,000
2026		160,000.00	23,310.38	160,000.00	20,597.90	363,908.28	1,055,000
2027		165,000.00	17,885.42	170,000.00	15,088.17	367,973.59	720,000
2028		175,000.00	12,206.16	175,000.00	9,239.39	371,445.55	370,000
2029		185,000.00	6,272.61	185,000.00	3,136.31	379,408.92	-
<b>TOTALS</b>		<b>\$ 840,000.00</b>	<b>\$ 84,832.82</b>	<b>\$ 840,000.00</b>	<b>\$ 73,915.10</b>	<b>\$ 1,838,747.92</b>	

- **Amount Issued:** \$1,680,000
- **Date Issued:** November 2024
- **Purpose:** Ambulances

# Series 2024 Lease Purchase Street Sweeper

Year	Interest Rate	April 1		October 1		Total Payments	Bond Balance
		Principal	Interest	Principal	Interest		
<b>2025</b>		<b>190,000.00</b>	<b>30,998.56</b>	<b>185,000.00</b>	<b>31,871.65</b>	<b>437,870.21</b>	\$ 2,070,000
2026		195,000.00	28,735.34	200,000.00	25,429.51	449,164.85	1,695,000
2027		205,000.00	22,038.91	210,000.00	18,563.54	455,602.45	1,300,000
2028		220,000.00	15,003.41	215,000.00	11,273.75	461,277.16	885,000
2029		225,000.00	7,628.85	225,000.00	3,814.43	461,443.28	450,000
<b>TOTALS</b>		<b>\$ 1,035,000.00</b>	<b>\$ 104,405.07</b>	<b>\$ 1,035,000.00</b>	<b>\$ 90,952.88</b>	<b>\$ 2,265,357.95</b>	-

- **Amount Issued:** \$390,000
- **Date Issued:** November 2024
- **Purpose:** Street Sweeper

# Bond Debt Schedules

Parks Fund

## Series 2019A Taxable Special Obligation Bond Sports Complex Maintenance Below Ground

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
5/1/2020	35,000	2.50%	8,013.54	43,013.54	43,013.54
11/1/2020			9,375.00	9,375.00	
5/1/2021	85,000	2.50%	9,375.00	94,375.00	103,750.00
11/1/2021			8,312.50	8,312.50	
5/1/2022	90,000	2.50%	8,312.50	98,312.50	106,625.00
11/1/2022			7,187.50	7,187.50	
5/1/2023	90,000	2.50%	7,187.50	97,187.50	104,375.00
11/1/2023			6,062.50	6,062.50	
5/1/2024	95,000	2.50%	6,062.50	101,062.50	107,125.00
11/1/2024			4,875.00	4,875.00	
<b>5/1/2025</b>	<b>95,000</b>	<b>2.50%</b>	<b>4,875.00</b>	<b>99,875.00</b>	<b>104,750.00</b>
<b>11/1/2025</b>			<b>3,687.50</b>	<b>3,687.50</b>	
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 2019B Special Obligation Bond

## 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	
<b>5/1/2025</b>	<b>10,000</b>	<b>4.00%</b>	<b>16,634.38</b>	<b>26,634.38</b>	<b>43,268.76</b>
<b>11/1/2025</b>			<b>16,434.38</b>	<b>16,434.38</b>	
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
	<b>1,480,000.00</b>		<b>486,937.77</b>	<b>1,966,937.77</b>	<b>1,966,937.77</b>

- **Amount Issued:** \$1,480,000
- **Interest Rate:** 4% (2025)
- **Date Issued:** December 4, 2019
- **Purpose:** Sports Complex Maintenance Below Ground
- **S&P Bond Rating:** A+/Stable

# Series 2019B Special Obligation Bond

## Sports Complex Turf

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

- **Amount Issued:** \$1,170,000
- **Interest Rate:** 5% (2025)
- **Date Issued:** December 4, 2019
- **Purpose:** Sports Complex Turf
- **S&P Bond Rating:** A+/Stable

# Bond Debt Schedules

Enterprise Funds

## Series 2005 Sewer Revolving Bond State Revolving Fund

Date	Principal	Rate	Interest	Debt Earnings	Estimated Net	DNR Fee	Trustee Fee	Total Payment	Debt Balance
									\$ 6,180,000
7/1/06	\$ -		\$ 161,184.95	\$ 112,879.92	\$ 48,305.03	\$ -	\$ 928.93	\$ 49,233.96	6,180,000
1/1/07	-		137,503.75	96,295.67	41,208.08	-	928.93	42,137.01	6,180,000
7/1/07	205,000	3.25%	137,503.75	96,295.67	246,208.08	30,900	928.93	278,037.01	5,975,000
1/1/08	-		134,172.50	93,173.13	40,999.37	-	898.12	41,897.49	5,975,000
7/1/08	210,000	3.25%	134,172.50	93,173.13	250,999.37	29,875	898.12	281,772.49	5,765,000
1/1/09	-		130,760.00	89,980.14	40,779.86	-	866.55	41,646.41	5,765,000
7/1/09	220,000	3.30%	130,760.00	89,980.14	260,779.86	28,825	866.55	290,471.41	5,545,000
1/1/10	-		127,130.00	86,635.11	40,494.89	-	833.48	41,328.37	5,545,000
7/1/10	225,000	3.50%	127,130.00	86,635.11	265,494.89	27,725	833.48	294,053.37	5,320,000
1/1/11	-		123,192.50	83,214.05	39,978.45	-	799.66	40,778.11	5,320,000
7/1/11	235,000	4.25%	123,192.50	83,214.05	274,978.45	26,600	799.66	302,378.11	5,085,000
1/1/12	-		118,198.75	79,540.25	38,658.50	-	764.34	39,422.84	5,085,000
7/1/12	245,000	5.00%	118,198.75	79,540.25	283,658.50	25,425	764.34	309,847.84	4,840,000
1/1/13	-		112,073.75	75,570.68	36,503.07	-	727.51	37,230.58	4,840,000
7/1/13	255,000	4.00%	112,073.75	75,570.68	291,503.07	24,200	727.51	316,430.58	4,585,000
1/1/14	-		106,973.75	71,661.46	35,312.29	-	689.18	36,001.47	4,585,000
7/1/14	265,000	4.00%	106,973.75	71,661.46	300,312.29	22,925	689.18	323,926.47	4,320,000
1/1/15	-		101,673.75	67,632.22	34,041.53	-	649.35	34,690.88	4,320,000
7/1/15	275,000	4.00%	101,673.75	67,632.22	309,041.53	21,600	649.35	331,290.88	4,045,000
1/1/16	-		96,173.75	63,450.93	32,722.82	-	608.01	33,330.83	4,045,000
7/1/16	290,000	4.00%	96,173.75	63,450.93	322,722.82	20,225	608.01	343,555.83	3,755,000
1/1/17	-		90,373.75	59,041.56	31,332.19	-	564.42	31,896.61	3,755,000
7/1/17	300,000	4.13%	90,373.75	59,041.56	331,332.19	18,775	564.42	350,671.61	3,455,000
1/1/18	-		84,186.25	54,480.15	29,706.10	-	519.33	30,225.43	3,455,000
7/1/18	315,000	5.25%	84,186.25	54,480.15	344,706.10	17,275	519.33	362,500.43	3,140,000
1/1/19	-		75,917.50	49,234.83	26,682.67	-	471.98	27,154.65	3,140,000
7/1/19	330,000	5.25%	75,917.50	49,234.83	356,682.67	15,700	471.98	372,854.65	2,810,000
1/1/20	-		67,255.00	43,731.36	23,523.64	-	422.38	23,946.02	2,810,000
7/1/20	345,000	5.25%	67,255.00	43,731.36	368,523.64	14,050	422.38	382,996.02	2,465,000
1/1/21	-		58,198.75	37,966.97	20,231.78	-	370.52	20,602.30	2,465,000
7/1/21	365,000	4.75%	58,198.75	37,966.97	385,231.78	12,325	370.52	397,927.30	2,100,000
1/1/22	-		49,530.00	32,291.67	17,238.33	-	315.66	17,553.99	2,100,000
7/1/22	380,000	4.75%	49,530.00	32,291.67	397,238.33	10,500	315.66	408,053.99	1,720,000
1/1/23	-		40,505.00	26,400.22	14,104.78	-	258.54	14,363.32	1,720,000
7/1/23	400,000	4.75%	40,505.00	26,400.22	414,104.78	8,600	258.54	422,963.32	1,320,000
1/1/24	-		31,005.00	20,221.16	10,783.84	-	198.41	10,982.25	1,320,000
7/1/24	420,000	4.75%	31,005.00	20,221.16	430,783.84	6,600	198.41	437,582.25	900,000
1/1/25	-		<b>21,030.00</b>	<b>13,751.92</b>	<b>7,278.08</b>	-	<b>135.28</b>	<b>7,413.36</b>	<b>900,000</b>
7/1/25	<b>440,000</b>	<b>4.75%</b>	<b>21,030.00</b>	<b>13,751.92</b>	<b>447,278.08</b>	<b>4,500</b>	<b>135.28</b>	<b>451,913.36</b>	<b>460,000</b>
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	-
	<b>\$ 6,180,000</b>		<b>\$ 3,594,052.45</b>	<b>\$ 2,415,415.20</b>	<b>\$ 7,358,637.25</b>	<b>\$ 368,925</b>	<b>\$ 23,110.51</b>	<b>\$ 7,750,672.76</b>	

- Amount Issued: \$6,180,000
- Interest Rate: 4.75% (2025)
- Date Issued: November 30, 2005
- Purpose: State Revolving Fund Program

## Series 2015 Wastewater Revenue Refunding Bond

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
<b>2025</b>	<b>2.50%</b>	<b>305,000</b>	<b>3,897.22</b>	<b>-</b>	<b>308,897.22</b>	<b>-</b>
<b>TOTALS</b>		<b>\$ 2,765,000</b>	<b>\$ 183,202.78</b>	<b>\$ 162,379.17</b>	<b>\$ 3,110,581.95</b>	

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

# Series 2015 State Revolving Fund Bond

Payment Date	Payment Number	Interest	Principal	Total P&I	Annual Payment	Principal Balance	Admin Fee	Total P&I+ Admin Fee	Annual Outlay	
11/1/2015						78,422,996				
7/1/2016		146,865.83	-	146,865.83	146,865.83	78,422,996	-	146,865.83	146,865.83	
1/1/2017		269,776.82	-	269,776.82	-	78,422,996	-	269,776.82	-	
7/1/2017		423,009.02	-	423,009.02	692,785.84	78,422,996	-	423,009.02	692,785.84	
1/1/2018	1	473,234.43	779,500	1,252,734.43	-	77,643,496	195,450.63	1,448,185.06	-	
7/1/2018	2	473,755.79	779,496	1,253,252.17	2,505,986.60	76,864,000	194,108.74	1,447,360.91	2,895,545.97	
1/1/2019	3	468,870.40	783,000	1,251,870.40	-	76,081,000	192,160.00	1,444,030.40	-	
7/1/2019	4	464,094.10	788,000	1,252,094.10	2,503,964.50	75,293,000	190,202.50	1,442,296.60	2,886,327.00	
1/1/2020	5	459,287.30	793,000	1,252,287.30	-	74,500,000	188,232.50	1,440,519.80	-	
7/1/2020	6	454,450.00	798,000	1,252,450.00	2,504,737.30	73,702,000	186,250.00	1,438,700.00	2,879,219.80	
1/1/2021	7	449,582.20	1,204,500	1,654,082.20	-	72,497,500	184,255.00	1,838,337.20	-	
7/1/2021	8	442,234.75	1,215,750	1,657,984.75	3,312,066.95	71,281,750	181,243.75	1,839,228.50	3,677,565.70	
1/1/2022	9	434,818.68	1,227,000	1,661,818.68	-	70,054,750	178,204.38	1,840,023.06	-	
7/1/2022	10	427,333.98	1,238,250	1,665,583.98	3,327,402.66	68,816,500	175,136.88	1,840,720.86	3,680,743.92	
1/1/2023	11	419,780.65	1,994,000	2,413,780.65	-	66,822,500	172,041.25	2,585,821.90	-	
7/1/2023	12	407,617.25	2,018,000	2,425,617.25	4,839,397.90	64,804,500	167,056.25	2,592,673.50	5,178,495.40	
1/1/2024	13	395,307.45	2,043,000	2,438,307.45	-	62,761,500	162,011.25	2,600,318.70	-	
7/1/2024	14	382,845.15	2,069,000	2,451,845.15	4,890,152.60	60,692,500	156,903.75	2,608,748.90	5,209,067.60	
<b>1/1/2025</b>	<b>15</b>	<b>370,224.25</b>	<b>2,093,000</b>	<b>2,463,224.25</b>	<b>-</b>	<b>58,599,500</b>	<b>151,731.25</b>	<b>2,614,955.50</b>	<b>-</b>	
<b>7/1/2025</b>	<b>16</b>	<b>357,456.95</b>	<b>2,119,000</b>	<b>2,476,456.95</b>	<b>4,939,681.20</b>	<b>56,480,500</b>	<b>146,498.75</b>	<b>2,622,955.70</b>	<b>5,237,911.20</b>	
1/1/2026	17	344,531.05	2,146,000	2,490,531.05	-	54,334,500	141,201.25	2,631,732.30	-	
7/1/2026	18	331,440.45	2,172,000	2,503,440.45	4,993,971.50	52,162,500	135,836.25	2,639,276.70	5,271,009.00	
1/1/2027	19	318,191.25	2,199,000	2,517,191.25	-	49,963,500	130,406.25	2,647,597.50	-	
7/1/2027	20	304,777.35	2,225,000	2,529,777.35	5,046,968.60	47,738,500	124,908.75	2,654,686.10	5,302,283.60	
1/1/2028	21	291,204.85	2,253,000	2,544,204.85	-	45,485,500	119,346.25	2,663,551.10	-	
7/1/2028	22	277,461.55	2,280,000	2,557,461.55	5,101,666.40	43,205,500	113,713.75	2,671,175.30	5,334,726.40	
1/1/2029	23	263,553.55	2,309,000	2,572,553.55	-	40,896,500	108,013.75	2,680,567.30	-	
7/1/2029	24	249,468.65	2,337,000	2,586,468.65	5,159,022.20	38,559,500	102,241.25	2,688,709.90	5,369,277.20	
1/1/2030	25	235,212.95	2,365,000	2,600,212.95	-	36,194,500	96,398.75	2,696,611.70	-	
7/1/2030	26	220,786.45	2,394,000	2,614,786.45	5,214,999.40	33,800,500	90,486.25	2,705,272.70	5,401,884.40	
1/1/2031	27	206,183.05	2,423,000	2,629,183.05	-	31,377,500	84,501.25	2,713,684.30	-	
7/1/2031	28	191,402.75	2,453,000	2,644,402.75	5,273,585.80	28,924,500	78,443.75	2,722,846.50	5,436,530.80	
1/1/2032	29	176,439.45	2,483,000	2,659,439.45	-	26,441,500	72,311.25	2,731,750.70	-	
7/1/2032	30	161,293.15	2,513,000	2,674,293.15	5,333,732.60	23,928,500	66,103.75	2,740,396.90	5,472,147.60	
1/1/2033	31	145,963.85	2,544,000	2,689,963.85	-	21,384,500	59,821.25	2,749,785.10	-	
7/1/2033	32	130,445.45	2,575,000	2,705,445.45	5,395,409.30	18,809,500	53,461.25	2,758,906.70	5,508,691.80	
1/1/2034	33	114,737.95	2,606,000	2,720,737.95	-	16,203,500	47,023.75	2,767,761.70	-	
7/1/2034	34	98,841.32	2,637,000	2,735,841.32	5,456,579.27	13,566,500	40,508.75	2,776,350.07	5,544,111.77	
1/1/2035	35	82,755.65	2,670,000	2,752,755.65	-	10,896,500	33,916.25	2,786,671.90	-	
7/1/2035	36	66,468.65	2,712,000	2,778,468.65	5,531,224.30	8,184,500	27,241.25	2,805,709.90	5,592,381.80	
1/1/2036	37	49,925.45	2,746,000	2,795,925.45	-	5,438,500	20,461.25	2,816,386.70	-	
7/1/2036	38	33,174.85	2,778,000	2,811,174.85	5,607,100.30	2,660,500	13,596.25	2,824,771.10	5,641,157.80	
1/1/2037	39	16,229.05	2,660,500	2,676,729.05	2,676,729.05	-	6,651.25	2,683,380.30	2,683,380.30	
<b>TOTALS</b>		<b>12,031,033.72</b>	<b>78,422,996</b>	<b>90,454,030.10</b>				<b>4,588,080.63</b>	<b>95,042,110.73</b>	<b>95,042,110.73</b>

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

# Series 2018 Special Obligation Bond

## AMI Meter Project

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
<b>5/1/2025</b>	<b>195,000</b>	<b>5.00%</b>	<b>66,709.38</b>	<b>261,709.38</b>	
<b>11/1/2025</b>			<b>61,834.38</b>	<b>61,834.38</b>	<b>323,543.76</b>
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% (2025)
- **Date Issued:** November 27, 2018
- **Purpose:** AMI Meter Project - Water and Wastewater Funds
- **S&P Bond Rating:** A+/Stable

# Bond Debt Schedules

Capital Funds

## Series 2015 Special Obligation Bonds South Liberty Parkway

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
<b>2025</b>	<b>2.500%</b>	<b>500,000</b>	<b>102,112.50</b>	<b>95,862.50</b>	<b>697,975.00</b>	<b>5,935,000</b>
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	-
<b>TOTALS</b>		<b>\$ 10,480,000</b>	<b>\$ 1,809,756.81</b>	<b>\$ 1,664,390.63</b>	<b>\$ 13,954,147.44</b>	

- **Amount**
- **Issued:** \$10,480,000
- **Interest Rate:** 2.5% (2025)
- **Date Issued:** October 29, 2015
- **Purpose:** South Liberty Parkway Construction Project

# Series 2015 Special Obligation Bonds

## Parks 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
<b>2025</b>	<b>2.500%</b>	<b>85,000</b>	<b>9,359.38</b>	<b>8,296.88</b>	<b>102,656.26</b>	<b>525,000</b>
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	-
<b>TOTALS</b>		<b>\$ 1,395,000</b>	<b>\$ 176,578.04</b>	<b>\$ 158,962.58</b>	<b>\$ 1,730,540.62</b>	

- **Amount Issued:** \$1,395,000
- **Interest Rate:** 2.5% (2025)
- **Date Issued:** October 29, 2015
- **Purpose:** Park Projects

# Series 2015 Special Obligation Bonds

## Downtown Square

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
<b>2025</b>	<b>2.500%</b>	<b>240,000</b>	<b>49,518.75</b>	<b>46,518.75</b>	<b>336,037.50</b>	<b>2,880,000</b>
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	-
<b>TOTALS</b>		<b>\$ 5,080,000</b>	<b>\$ 877,865.14</b>	<b>\$ 807,387.54</b>	<b>\$ 6,765,252.68</b>	

- **Amount Issued:** \$5,080,000
- **Interest Rate:** 2.5% (2025)
- **Date Issued:** October 29, 2015
- **Purpose:** Downtown Square Improvements

# Series 2015 General Obligation Bonds

## South Liberty Parkway

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
<b>2025</b>	<b>3.000%</b>	<b>620,000</b>	<b>133,181.25</b>	<b>123,881.25</b>	<b>877,062.50</b>	<b>7,565,000</b>
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	-
<b>TOTALS</b>		<b>\$ 12,985,000</b>	<b>\$ 2,451,024.94</b>	<b>\$ 2,226,346.88</b>	<b>\$ 17,662,371.82</b>	

- **Amount Issued:** \$12,985,000
- **Interest Rate:** 3.0% (2025)
- **Date Issued:** August 27, 2015
- **Purpose:** South Liberty Parkway Construction Project

## Series 2017 Special Obligation Bonds

### Fire Construction Projects

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
<b>3/1/2025</b>			<b>9,326.53</b>	<b>9,326.53</b>		
<b>9/1/2025</b>	<b>225,000.00</b>	<b>2.65%</b>	<b>9,481.11</b>	<b>234,481.11</b>	<b>243,807.64</b>	<b>475,000.00</b>
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

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
<b>5/1/2025</b>	<b>302,994</b>	<b>5.00%</b>	<b>50,782.07</b>	<b>353,776.07</b>	
<b>11/1/2025</b>			<b>43,207.21</b>	<b>43,207.21</b>	<b>396,983.28</b>
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	397,107.87
	<u>4,213,845</u>		<u>1,233,165.56</u>	<u>5,447,010.56</u>	<u>5,447,010.56</u>

- **Amount Issued:** \$4,213,845
- **Interest Rate:** 5% (2025)
- **Date Issued:** November 27, 2018
- **Purpose:** Kansas Street Project

# Series 2018 Special Obligation Bonds

## Park Maintenance Building

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
<b>5/1/2025</b>	<b>24,970</b>	<b>5.00%</b>	<b>6,778.91</b>	<b>31,748.91</b>	
<b>11/1/2025</b>	<b>-</b>		<b>6,154.66</b>	<b>6,154.66</b>	<b>37,903.57</b>
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% (2025)
- **Date Issued:** November 27, 2018
- **Purpose:** Parks Maintenance Building

## Series 2018 Special Obligation Bonds Street & Contingency

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

- **Amount Issued:** \$48,555
- **Interest Rate:** 5% (2025)
- **Date Issued:** November 27, 2018
- **Purpose:** Street and Contingency

## Series 2021 General Obligation Bonds Refunding 2012/2013 Capital Project Bonds

Year	Interest Rate	March 1		Sept 1	Total Payments	Bond Balance
		Principal	Interest	Interest		
						\$ 6,570,000
2022		900,000.00	40,512.50	97,750.00	1,038,262.50	5,670,000
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
<b>2025</b>		<b>665,000.00</b>	<b>72,450.00</b>	<b>59,150.00</b>	<b>796,600.00</b>	<b>3,740,000</b>
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	-
<b>TOTALS</b>		<b>\$ 6,570,000</b>	<b>\$ 454,762.50</b>	<b>\$ 414,250.00</b>	<b>\$ 7,439,012.50</b>	

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

# Human Resources

## 2025 Compensation Structure and Budgeted Staff

### Compensation Structure for 2025

Compensation Structure

Salary Grades-2025

01.2025

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

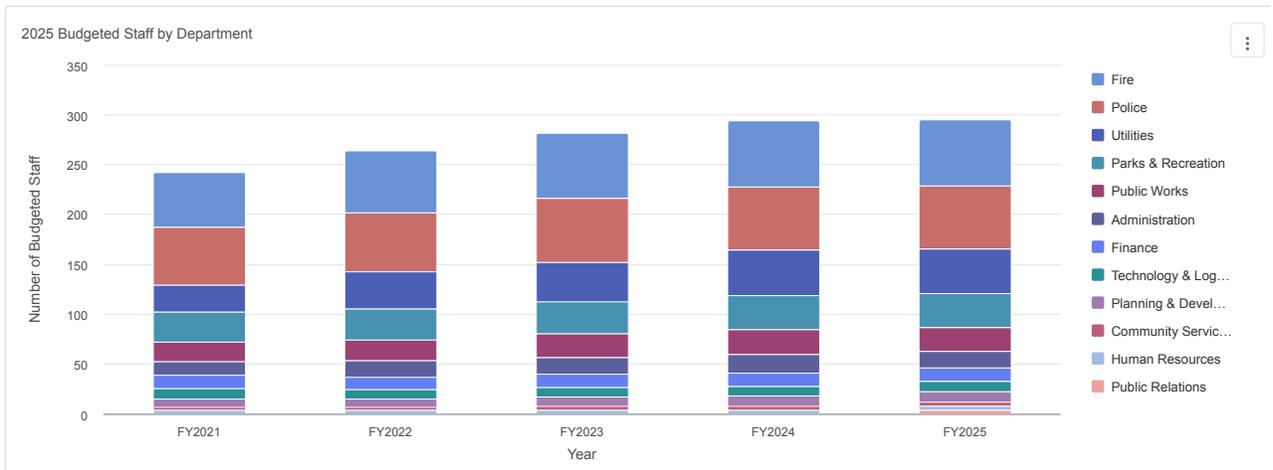
Position Titles	Grades	2025 Minimum		2025 Midpoint		2025 Maximum															
Access Bus Driver	3	\$2,538	\$30,450	\$3,360	\$40,320	\$4,182	\$50,188														
Building Maintenance Technician-Parks/PW/Util	6	\$2,940	\$35,275	\$3,892	\$46,704	\$4,844	\$58,123														
Construction Worker I: Parks/PW/Utilities																					
Finance Technician																					
Landscape																					
Maintenance Worker I: Parks/PW/Utilities (incl. Water Svcs)																					
Municipal Court Technician																					
Police Records Technician I																					
Prosecutor Court Technician																					
Utility Worker: WP/WWTP																					
Administrative Assistant-Citywide								8	\$3,239	\$38,871	\$4,290	\$51,480	\$5,340	\$64,082							
Animal Control Officer																					
Athletic Field Groundskeeper-Parks																					
Building Maintenance Coordinator-Public Works																					
Construction Worker II: Parks/PW/Utilities																					
Maintenance Worker II: Parks/PW/Utilities																					
Municipal Court Specialist																					
Operations Coordinator-Park Divisions																					
Police Records Technician II																					
PR Coordinator-Admin																					
Production/Treatment Technician I: WP/WWTP	9	\$3,402	\$40,826	\$4,504	\$54,048	\$5,607	\$67,282														
Administrative Specialist																					
Construction Worker III: Parks/PW/Utilities																					
Maintenance Worker III: Parks/PW/Utilities																					
Accounting Specialist								10	\$3,572	\$42,860	\$4,729	\$56,748	\$5,887	\$70,645							
Cemetery Sexton																					
Code Enforcement Officer I-Planning																					
Communications Officer-Police																					
Crew Chief: Parks/PW/Utilities																					
Horticulturist-Parks																					
HR Generalist																					
Mechanic: Parks/PW/Utilities																					
Police Records Lead Technician																					
Production/Treatment Technician II: WP/WWTP																					
Inspector: Building/Project	11	\$3,750	\$45,005	\$4,966	\$59,592	\$6,181	\$74,172														
Community Engagement Manager-Parks																					
Finance Analyst								12	\$3,938	\$47,260	\$5,215	\$62,580	\$6,491	\$77,894							
IPP Coordinator: WWTP																					
Operations Supervisor-Finance																					
Payroll Specialist: Finance																					
Production/Treatment Technician III: WP/WWTP																					
Recreation Manager-Park Divisions																					
Tourism & Marketing Strategist																					
Code Enforcement Officer II-Planning															13	\$4,134	\$49,610	\$5,475	\$65,700	\$6,815	\$81,780
Communications (911) Supervisor																					
Crew Manager: Parks/PW/Utilities (incl. Water Svcs)																					
GIS Specialist I																					
Tech Support Specialist I																					
Systems Administrator I																					
Senior Inspector: Building/Project																					
Accountant	14	\$4,342	\$52,101	\$5,748	\$68,976	\$7,154	\$85,845														
Municipal Court Administrator																					
Planner																					
GIS Specialist II								15	\$4,557	\$54,687	\$6,036	\$72,432	\$7,514	\$90,172							
Tech Support Specialist II																					
Facilities Supervisor: PW																					
Capital Projects Engineer															16	\$4,786	\$57,431	\$6,337	\$76,044	\$7,887	\$94,645
Deputy City Clerk																					
Systems Administrator II																					
Accounting Manager																					
Chief Building Official																					
Community Development Manager																					
Construction Manager: Water/Sewer																					
GIS Specialist III																					
Operations Manager: ACP&R/PW/Utilities																					
Recruitment Manager: HR & Risk Mgmt																					
Support Services Supervisor-Police																					
Tech Support Specialist III																					
Training & Management Specialist-Police																					
Systems Administrator III	18	\$5,276	\$63,313	\$6,987	\$83,844	\$8,698	\$104,376														
Assistant Director: All Departments								19	\$5,540	\$66,483	\$7,335	\$88,020	\$9,131	\$109,568							
City Engineer																					
City Planner																					
IT Information Security Officer																					
Operations Manager-IT Services																					
Division Fire Chief															20	\$5,817	\$69,830	\$7,703	\$92,436	\$9,589	\$115,070
Police Lieutenant																					
Police Captain																					
Deputy Fire Chief																					
Police Major																					
Assistant City Administrator																					
Chief: Fire/Police																					
Chief Strategic Communications Officer																					
Department Director: All Departments																					
Division Fire Chief	24	\$7,070	\$84,838	\$9,261	\$112,332	\$11,653	\$139,837														
Police Lieutenant																					
Police Captain																					
Deputy Fire Chief								25	\$7,425	\$89,095	\$9,830	\$117,960	\$12,235	\$146,825							
Police Major																					
Assistant City Administrator																					
Chief: Fire/Police																					
Chief Strategic Communications Officer																					
Department Director: All Departments																					
Division Fire Chief															26	\$7,795	\$93,542	\$10,321	\$123,852	\$12,846	\$154,155
Police Major																					
Assistant City Administrator																					
Chief: Fire/Police																					
Chief Strategic Communications Officer																					
Department Director: All Departments																					
Division Fire Chief	28	\$8,594	\$103,130	\$11,380	\$136,560	\$14,166	\$169,992														
Police Lieutenant																					
Police Captain																					
Deputy Fire Chief																					
Police Major																					
Assistant City Administrator																					
Chief: Fire/Police																					
Chief Strategic Communications Officer																					
Department Director: All Departments																					

## Seasonal & Part-Time Pay Plan

Position	# of Employees	2022	2023	2024	2025
(PT) Childcare Attendant	6	11.15	12.00	12.30	13.75
Concessions Operator	42	11.15	12.00	12.30	13.75
Athletic Field Groundskeeper I	6	11.15	12.00	12.30	13.75
Bitty Sports Program Staff		11.15	12.00	12.30	13.75
Wellness Coach Non-Certified	1	12.00	12.50	12.80	14.25
Lifeguard Regular	31	12.05	12.90	13.20	14.25
(PT) Childcare Attendant Lead	1	12.15	13.00	13.30	14.75
(PT) Silver Center Assistant (formerly Senior Center Technician)	2	12.55	13.40	13.70	15.45
Parks Landscaping Assistant		13.30	14.15	14.45	15.00
Parks Custodian	1	13.30	14.15	14.45	15.00
Complex/Gym Supervisor	16	13.70	14.50	14.80	16.00
Athletic Field Groundskeeper II	2	13.70	14.50	14.80	16.00
Customer Care Team	13	13.70	14.50	14.80	16.00
Meals on Wheels Assistant	1	13.70	14.50	14.80	15.45
Wellness Coach Certified	7	13.70	14.50	14.80	16.00
(PT) Bus Driver	2	14.05	14.90	15.20	16.95
Theater Custodian	Independent Contractor	14.25	14.50	14.80	15.00
Lifeguard Morning 7a-noon	4-10	14.55	15.40	15.70	16.20
Lifeguard Group Weekday Swim Instructor/ Splash Camp Lead	4	14.55	15.40	15.70	16.25
Bitty Sports Supervisor (formerly Bitty Sports Lead)	1	14.55	15.40	15.70	16.25
Theater Tech, non-event	NA	15.55	16.40	16.70	17.20
Theater Tech, event	11	16.00-20.00	16.00-20.00	16.00-20.00	17.00-21.00
Lifeguard Open 5a-7a	5	16.55	17.40	17.70	18.20
Lifeguard (Group Weekend Swim Instructor)	2	20.55	21.40	21.70	22.20
Group Exercise Instructor	25	21.00	21.00	21.30	22.20
Personal Trainer	7	24.00	24.00	24.30	24.80

# Full Time Positions by Department 2021 Actual to 2025 Budget

Department	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Number of Budgeted Staff</b>					
Administration	14	17	17	19	17
Community Services	4	4	4	4	4
Finance	13	12	13	13	13
Fire	54.5	62	65	66	66
Human Resources	3.5	3.5	4	4	4
Parks & Recreation	30	31	33	34	34
Planning & Development	8	8	9	10	11
Police	58.5	59	64	64	64
Public Relations	0	0	0	0	4
Public Works	19	20	23	25	24
Technology & Logistics	10.5	9.5	10	10	10
Utilities	27	38	39	45	44
<b>NUMBER OF BUDGETED STAFF</b>	<b>242</b>	<b>264</b>	<b>281</b>	<b>294</b>	<b>295</b>



Data Updated: Apr 09, 2025, 8:36 PM

# Full Time Positions by Position Title 2021 Actual to 2025 Budget

## Total Budgeted Staff by Position

Position Title	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Number of Budgeted Staff</b>					
Accountant	2	1	2	2	2
Accounting Manager	2	1	1	1	1
Accounting Specialist	1	2	2	2	2
Administrative Assistant - Fire	0.5	1	1	1	1
Administrative Assistant - Planning & Development	1	1	1	1	1
Administrative Assistant - Police	0.5	1	1	1	1
Administrative Assistant - Public Works	1	1	1	1	1
Administrative Assistant - Utilities	1	1	1	1	1
Administrative Specialist	0	1	1	1	1
Animal Control Officer	2	2	2	2	5
Animal Control Supervisor	1	1	1	1	1
Animal Shelter Attendant	0	1	1	1	0
Animal Shelter Coordinator	1	1	1	1	0
Assistant Chief-Shift Commander	3	3	3	0	0
Assistant City Administrator	1	1	1	0	0
Assistant Director	0	0	0	0	1
Assistant Director - Finance	1	1	1	1	1
Assistant Director - HR & Risk Management	1	1	1	1	1
Assistant Director - Public Relations	0	0	0	1	1
Assistant Director - Utilities	0	0	0	1	1
Assistant Parks Director	2	2	2	2	2
Assistant Public Works Director	0	1	1	1	0
Assistant to the City Administrator	0	0	0	0	0
Athletic Fields Grounds Keeper	2	2	3	0	0
Athletic Fields Groundskeeper	0	0	0	3	3
Building Inspector	2	2	1	1	1
Building Maintenance Coordinator	0	0	0	1	1
Building Maintenance Technician	1	1	1	1	1
Bus Driver	1	1	1	1	1
Capital Projects Engineer	1	1	1	1	1
Cemetery Sexton	0	0	0	1	1
Chief Building Official	1	1	1	1	1
Chief Strategic Communications Officer	0	0	0	1	1
Chief Strategic Operations Officer	1	1	1	1	0
City Administrator	1	1	1	1	1
City Engineer	0	1	1	1	0
City Engineer/Assistant Public Works Director	1	0	0	0	1
City Planner	1	1	1	2	1
City Prosecutor	0	0	0	0	1
Code Enforcement Officer	1	1	1	1	1
Code Enforcement Officer II	0	0	0	0	1
Communication Manager	1	1	1	0	0
Communications Officer	9	9	9	9	9
Communications Supervisor	1	1	1	1	1
Community Development Manager	1	1	1	1	1
Community Engagement Manager	0	1	1	1	1
Construction Manager - Sewer	1	1	1	1	1
Construction Manager - Water	1	1	1	1	1
Crew Chief - Collections	1	1	1	1	1
Crew Chief - Distribution	1	1	1	1	1
Crew Chief - Meter Services	1	1	1	1	1
Crew Chief – Parks	1	0	0	0	0
Crew Chief – Sports Complex	1	0	0	0	0
Crew Manager - Wastewater Treatment Plant	0	1	1	1	1
Crew Manager - Water Treatment Plant	0	1	1	1	1
Crew Manager – Parks	0	1	1	1	1
Crew Manager – Sports Complex	0	1	1	1	1

Position Title	FY2021	FY2022	FY2023	FY2024	FY2025
Deputy City Clerk	1	1	1	1	1
Director - Finance	1	1	1	1	1
Director - HR & Risk Management	1	1	1	1	1
Director - Parks & Recreation	1	1	1	1	1
Director - Planning & Development	1	1	1	1	1
Director - Public Works	1	1	1	1	1
Director - Technology & Logistics	1	1	1	1	1
Director - Utilities	1	1	1	1	1
Division Chief-EMS	0	1	1	0	1
Division Chief-Fire Marshal	1	1	1	0	1
Division Chief-Support Services	1	1	1	0	1
Economic & Business Development Manager	1	1	1	1	1
Facilities Supervisor	1	1	1	1	1
Finance Analyst	1	1	1	1	1
Finance Technician	3	3	3	3	3
Fire Captain	9	9	9	9	9
Fire Chief	1	1	1	1	1
Fire Division Chief - Admin	0	0	0	3	0
Fire Division Chief - Shift	0	0	0	3	3
Firefighter/EMT	8	11	14	10	9
Firefighter/Paramedic	31	34	34	36	37
Firefighter/Paramedic/EMT - PSST	0	0	0	3	3
GIS Manager	2	2	2	2	2
HDLI Executive Director	0	0	0	0	1
Horticulturist	1	1	1	1	1
Horticulturist Assistant	1	1	1	0	0
HR Generalist	0	0	0	1	1
IPP Coordinator - Wastewater Treatment Plant	1	1	1	1	1
Landscaper	0	0	0	1	1
Locator	0	0	0	2	2
Marketing & Special Events Supervisor	0	0	0	1	0
Marketing/Special Events Coordinator	1	1	1	0	0
Mechanic	1	1	1	1	1
Mechanic - Water Treatment Plant	0	1	1	1	1
Municipal Court Administrator	1	1	1	1	1
Municipal Court Cashier	0	1	1	1	0
Municipal Court Specialist	0	0	0	0	1
Municipal Court Technician	1	1	1	1	1
Municipal Judge	0	0	0	0	1
Operations Coordinator	3	3	3	3	3
Operations Manager - Parks	1	1	1	1	1
Operations Manager - Public Works	0	0	1	1	1
Operations Manager - Tech & Logistics	0.5	0.5	1	1	1
Operations Manager - Wastewater Treatment Plant	0	1	1	1	1
Operations Manager - Water Maintenance	1	1	1	1	1
Operations Manager - Water Treatment Plant	0	1	1	1	1
Operations Supervisor - Finance	1	1	1	1	1
Operator I - Wastewater Treatment Plant	0	0	0	1	0
Operator I - Water Treatment Plant	0	0	0	1	0
Parks Construction Crew Chief	0	1	1	1	1
Parks Maintenance Worker I	3	3	3	3	3
Parks Maintenance Worker II	1	1	1	1	1
Payroll Coordinator	1	1	1	0	0
Payroll Specialist	1	2	1	1	1
Police Captain	2	2	2	3	3
Police Chief	1	1	1	1	1
Police Corporal	4	4	4	5	4
Police Corporal-Detective	0	0	0	0	1
Police Lieutenant	2	1	2	0	0
Police Officer	29	29	33	28	25
Police Officer - Detective	0	0	0	4	3
Police Officer - PSST	0	0	0	0	4
Police Officer - SRO	0	0	0	1	1
Police Sergeant	6	6	6	7	7
Production Tech I	0	3	3	3	4

Position Title	FY2021	FY2022	FY2023	FY2024	FY2025
Production Tech II	0	1	1	1	1
Project Inspector	2	2	2	2	1
Project Manager	0	0	0	1	1
Prosecutor Court Tech	0	0	0	1	1
Prosecutor's Assistant	1	1	1	0	0
Public Relations Coordinator	0	1	1	1	1
Public Works Crew Chief	2	0	0	0	0
Public Works Maintenance Crew Manager	0	1	1	1	1
Public Works Maintenance Worker I	4	2	4	5	2
Public Works Maintenance Worker II	4	5	5	5	7
Public Works Maintenance Worker III	0	3	3	3	4
Public Works Mechanic	1	1	1	1	1
Public Works Superintendent	1	0	0	0	0
Records Technician	3	4	4	0	0
Records Technician II	0	0	0	3	3
Recreation Coordinator	5	5	6	6	6
Recreation Manager	4	4	4	5	5
Recreation Manager - Community Services	1	1	1	1	1
Recreation Program Coordinator	2	2	1	1	1
Recreation Transportation Coordinator	0	0	1	1	1
Recruitment Coordinator	1	0	0	0	0
Recruitment Manager	0.5	0.5	1	1	1
Senior Building Inspector	0	0	2	2	2
Senior Information System Specialist	1	0	0	0	0
Senior Project Inspector	0	0	0	0	1
Special Projects Manager	1	0	0	0	0
Support Services Supervisor	1	1	1	1	1
Systems Administrator I	1	0	1	1	1
Systems Administrator II	1	2	3	3	1
Systems Administrator III	1	0	0	0	2
Tech Support Specialist I	2	1	1	1	0
Tech Support Specialist II	1	2	1	1	2
Tourism Coordinator	0	0	0	1	1
Treatment Tech I	0	2	2	1	3
Treatment Tech II	1	1	1	2	1
Util Collection Worker I	4	4	4	4	3
Util Collection Worker II	2	2	1	1	3
Util Collection Worker III	0	0	1	0	0
Util Construction Worker I	1	1	1	1	1
Util Construction Worker II	1	1	0	0	0
Util Construction Worker III	0	0	1	1	1
Util Distribution Worker I	4	4	4	5	4
Util Distribution Worker II	2	2	2	2	1
Util Distribution Worker III	0	0	0	0	1
Util Meter Service Technician	1	1	1	2	1
Util Meter Service Technician II	0	0	1	1	1
Util Meter Service Technician III	0	0	0	0	1
Util UDF Service Technician	1	1	0	0	0
Util Water Service Specialist	0	0	1	1	0
Utilities Asst. Director Operations & Construction	1	1	1	0	0
Utilities Asst. Director Production & Treatment	0	0	0	0	0
<b>NUMBER OF BUDGETED STAFF</b>	<b>242</b>	<b>264</b>	<b>281</b>	<b>294</b>	<b>295</b>

# 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.

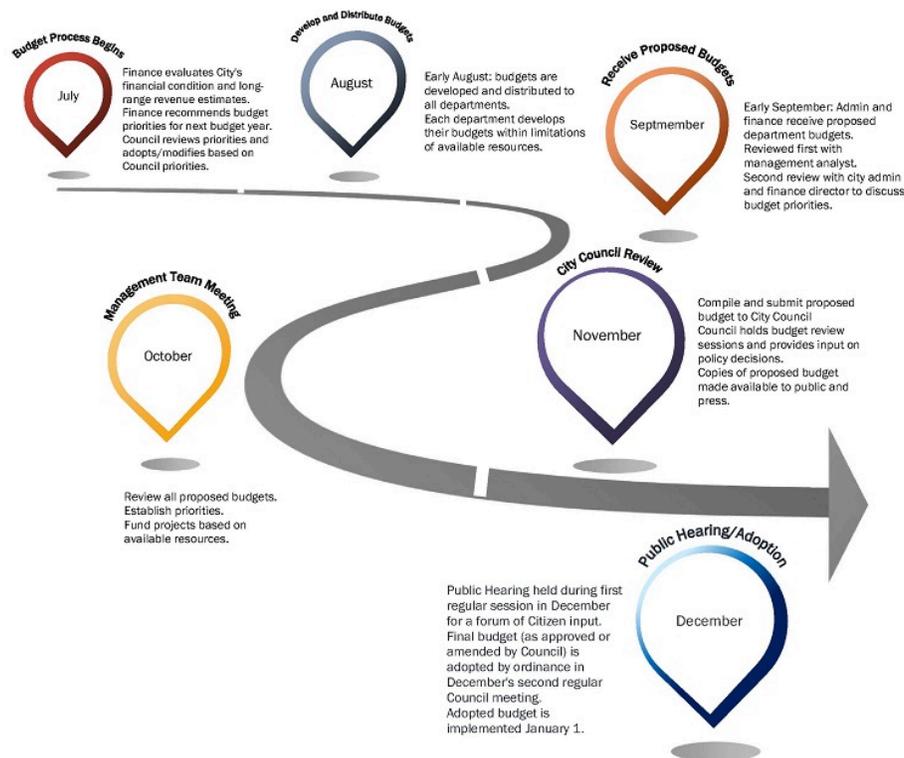
#### Non-Expendable Trusts

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.

### Budget Calendar 2024

Date	Event	Description
7/15/2024	OpenGov ready for Departments for 2024 End of Year Forecast	2024 End of Year Forecast Non-Salary and Non-FTE Salary line items are ready for input in OpenGov.
8/5/2024	2024 End of the Year Forecasts due to Finance	
8/20/2024	OpenGov ready for Departments for 2025 Budget	2025 Budget Non-Salary and Non-FTE Salary line items are ready for input in OpenGov.
8/31/2024	2025 Non-Salary/Non-FTE Salary Budgets due to Finance - General Fund and Park Operating	
8/31/2024	Water, Sewer, Sanitation and Special Purpose Sales Tax Budgets Due to Finance	
8/31/2024	Finance review of submitted information	Revision/additional information requests to Departments (from 8/26/2024 to 9/06/2024)
9/11/2024	Discussion with the Budget Committee on 2024 Forecast and 2025 Budget - General Fund Revenues and Utilities	
9/11/2024	Budget Committee Discussions on Proposed 2024 Utility Budgets - Update on 2025 Budget development	Department reductions communication via memo/email (input into budget spreadsheets); & Program Narratives, Unmet Funding Needs and updated select line items due
9/23/2024	Finance submits General Fund & Parks completed budget materials back to Departments:	Multi-year fund balance recaps – all funds; Revenues - all funds (2024 forecast; 2025 initial budget; & future year projections as required); Expenditure Summaries - all funds (2024 forecast; 2025 budget; & future year projections as required)
10/1/2024	Full month of October: Finance Team coordinates with respective Departments and completes Miscellaneous Budgets	Fairview Cemetery-VM,Mt. Memorial Cemetery-VM,Cemetery Maint.-VM, Frank Hughes-AC, Public Facilities-AC, Cable Reserve-AC,NID-AC, Police Training-VM,TIF Funds AC
10/3/2024	Continued Management Team Discussions on Proposed 2025 General Fund and Parks Fund Budgets (if required)	
10/7/2024	Citizen Sales Tax Oversight Committee (Capital Fund: Fire Fund; Parks Fund; & Transportation Sales Tax Fund); Park Board (review & approval of the 2024 Park Budget - expenditures & user fees); Eco/Devo Board - Road District on Road District Budget; Public Safety Sales Tax Committee (PSST)	To be worked on for the throughout the week of October 2
11/4/2024	During the week of 11/4: Start preparing 2025 Budget Ordinance	
11/13/2024	Continued Budget Committee Discussions on Proposed 2025 Parks Dept Budgets - Update on 2025 budget development	
11/13/2024	Budget Committee finalizes 2025 General Fund Budget, Sales Tax Funds and is presented 2025 Parks Budget	

Date	Event	Description
11/20/2024	Budget Committee wraps up any last minute budget details and is presented the miscellaneous budgets and TIF budgets	
11/26/2024	Continued Budget Committee Discussions on Proposed 2025 Utility Budgets - Update on 2025 budget development	
11/26/2024	Staff presents recommended 2025 General Fund Budget to Budget Committee	
11/26/2024	Staff presents recommended 2025 Sales Tax Budgets to Budget Committee	
11/26/2024	Budget Committee finalizes 2025 Water, Sewer, & Sanitation Budgets	
12/2/2024	Council Study Session on 2025 Water, Sewer, & Sanitation Budgets	
12/2/2024	Council Study Session on 2025 General Fund and Parks Funds budget recommendation	
12/2/2024	Council Study Session on 2025 Capital Improvement Plan Recommendations - Special Purpose Sales Tax Funds and Staff Developed CIP; CSTOC End of year report for two year report	
12/9/2024	First Reading of 2024 Budget Adjustment Ordinance; First Reading of 2025 Budget Ordinance	
12/16/2024	Second Reading of 2024 Budget Adjustment Ordinance; Second Reading of 2025 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.

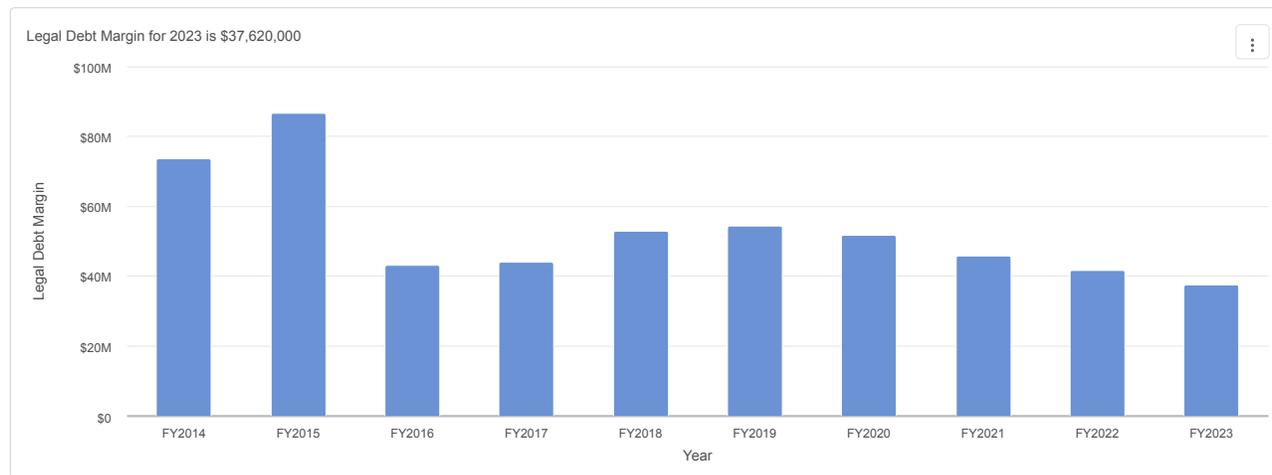
- The City will attempt to avoid short-term debt to provide cash flow for annual operations. Debt issued for operating purposes will be limited to cases where there is reasonable certainty that a known source of revenue will be received in the current fiscal year sufficient to repay the debt or where 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: 2014 - 2023



Data Updated: Mar 28, 2025, 9:17 PM

### Types of Debt Issuance

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

### Refunding of Debt

- The City will refund debt when it is in the best financial interest of the City to do so.
- Debt Service Savings—The City may consider other evidence, including present and anticipated market conditions that suggest a refunding at such time is economically advantageous to the City.
- Restructuring—Refunding for restructuring purposes will be limited to restructuring to alleviate debt service during difficult budgetary years, achieve cost savings, mitigate irregular debt service payments, release reserve funds or remove unduly restrictive bond covenants.
- Term of Refunding Issues—The City typically will refund bonds within the term of the originally issued debt. However, the City may consider maturity extension when necessary to achieve a desired outcome, provided that such extension is legally permissible. The City also may consider shortening the term of the originally issued debt to realize greater savings. The remaining useful life of the financed facility and the concept of inter-generational equity should guide this decision.
- Arbitrage—The City shall take all necessary steps to optimize escrows and to avoid negative arbitrage in its refundings. Any resulting positive arbitrage will be rebated as necessary according to federal requirements.

## **Investor Relations, Disclosure and Communication**

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

# Budget Glossary.

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

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

**ACFR** - Annual Comprehensive Financial Report.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**CAPITAL BUDGET** - The appropriation of resources for capital assets.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**DISBURSEMENT** - The expenditures of money from an account.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**GFOA** - Government Finance Officers Association

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**PER CAPITA INCOME** - The mean income computed for every man, woman, and child in a particular group including those living in group quarters. It is derived by dividing the aggregate income of a particular group by the total population in that group.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of

*Liberty*  
*missouri*

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