Agenda
City Council Study Session

Monday, November 21, 2022 - 7:00 PM
Council Chambers

I. Call to Order

II. Attendance

III. Topics of Discussion

A. SPECIAL PURPOSE FUNDS

B. PUBLIC SAFETY SALES TAX

C. PARKS BUDGET/PARKS SALES TAX

IV. Summary

V. Adjournment

ADA Accessible entrance is available from Missouri Street at the Police Department entrance. An elevator will provide access to the second floor – Council Chambers

City of Liberty missouri

Special Purpose Sales Tax Budget Recommendations

City Council Study Session November 21, 2022

Capital, Transportation, Fire & Parks Sales Tax Budgets were presented to the CSTOC on November 17, 2022

Economic Development Sales Tax will be presented to the Eco Devo Board on December 08, 2022

Capital Improvement Plan Consists of:

Capital Sales Tax Fund

Transportation Sales Tax Fund

Economic Development Sales Tax Fund

2023 Budget Overview:

- Budgets – Transportation and Capital Sales Tax Funds
  - Also incorporate Economic Development Sales Tax

- Short and Long Term Direction for Capital Improvements, Equipment Acquisition and Select Operational Support
  - +5 Year action/spending for planning requirements
  - Commits to a multi-year requirement

2023 Budget Overview:

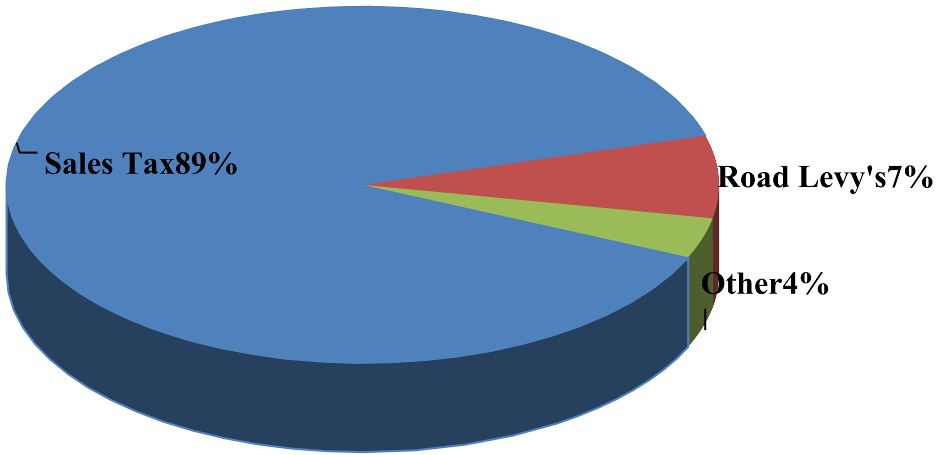
- Revenue Assumptions
  - Capital – 8.94% Increase over 2022 Forecast
  - Transportation – 11.72% Increase over 2022 Forecast
- Capital Financing
  - Pay-As-you –go Projects
  - Lease Purchases
  - Long Term Bonding

2023 Budget Overview:

- **Undesignated Fund Balance for Road Infrastructure Projects**
  - Collective 2023 Budget and Future Forecasts show an annual surplus
    - Capital – 2023 - $3.43M to $9.98M in 2028
    - Transportation – 2023 - $1.40M to $3.56M in 2028
  - Attempts to maintain next year debt service requirements
  - Goal of maintaining $1.0M for future opportunities/unknown in Infrastructure CIP

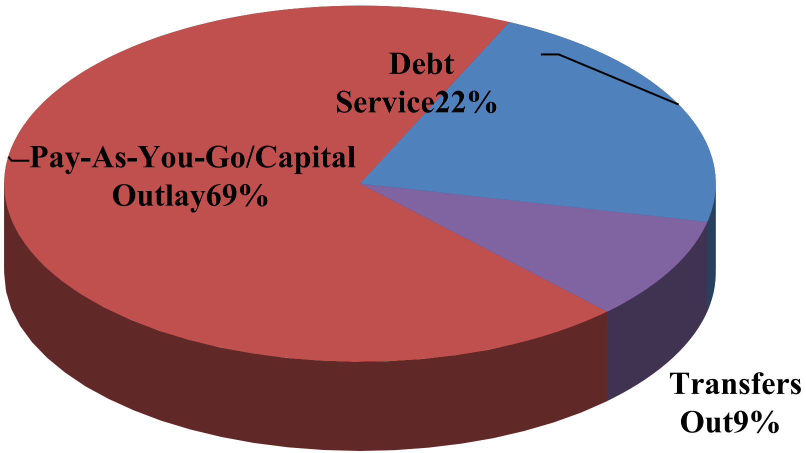
Capital and Transportation Sales Tax Total Resource Overview 2023-2028

- **All Sources $50,100,052**



Capital and Transportation Sales Tax Total Cash Outflow (Expenditures) Overview 2023-2028

- **All Sources $39,806,471**



Cash Outflow (Expenditure)Detail Overview 2023-2028

Pay-As-You-Go Detail - $39.81M

- $15.40M – Street Restoration/General Transportation Improvements/Street Maintenance Supplies
- $2.30M – Public Works Equipment – Building Maintenance/Misc. Expenses
- $2.55M – Signal Light Maintenance/Upgrades
  - 2024 $1.8M Dedicated to a new signal at Blue Jay and 291 Hwy
  - Will be reimbursed $1.5M in 2024 or 2025 from MODOT
- $0.25M – Bridge Maintenance/Replacement Projects
  - Design for Richfield Bridge
- $2.88M – Storm Water Improvements
- $1.80M – Sidewalk Program

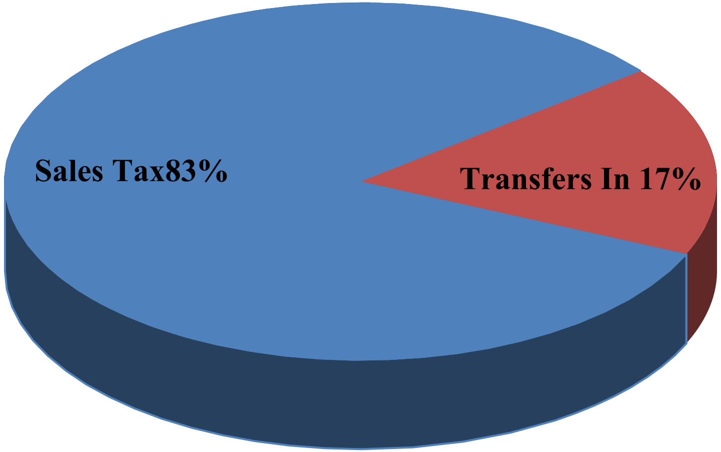
Cash Outflow (Expenditure)Detail Overview 2023-2028

Pay-As-You-Go Detail - $39.81M

- $1.64M – Capital Engineer/Street Maintenance Workers
- $0.40M – Transportation Enhancement Projects/City Landscaping Funds
- $0.28M – KCATA ($48K annual commitment)
- $8.60M – Debt Service Costs
  - GOB Debt for I35/M291 Project
  - GOB Debt for SLP2
  - GOB Debt for Kansas Street
- $3.64M – Transfers Out – To support General Fund Operations
- $0.07M – Transfer Out – To Parks for City Landscaping Funds

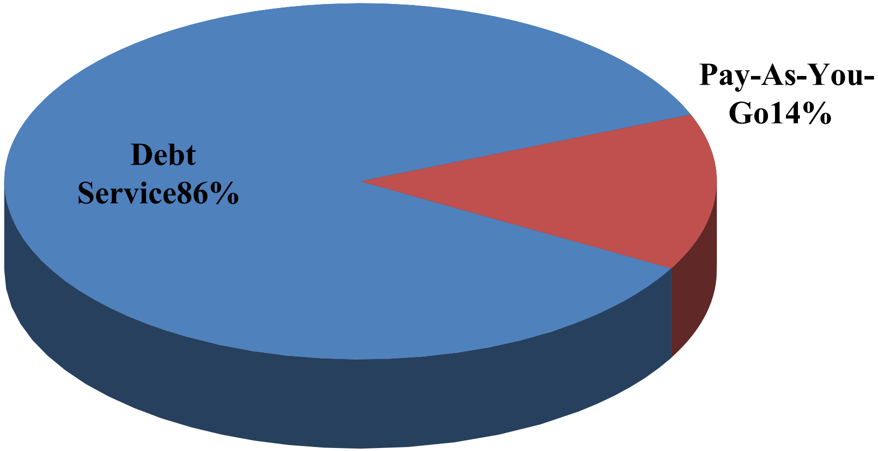
Economic Development Sales Tax Total Resource Overview 2023-2028

- **All Sources $21,673,853**



Economic Development Sales Tax Total Cash Outflow (Expenditures) Overview 2023-2028

- **All Sources $16,168,862**



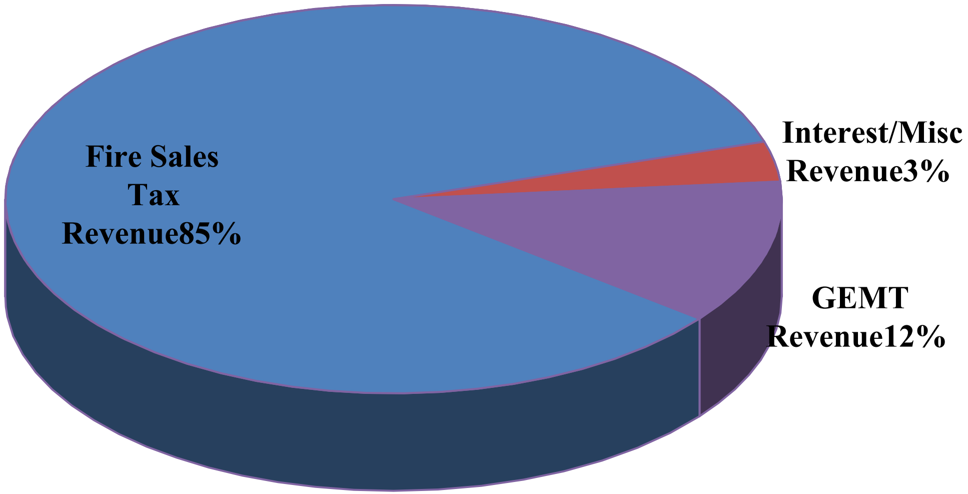
Cash Outflow (Expenditure)Detail Overview 2023-2028

Pay-As-You-Go Detail - $16.2M

- $0.55M –LEDC Costs (Benefits and Partnership Fees)
  - Increase in LEDC Partnership Contract - 2022
- $1.75M – Eco/Devo Administrative Expenses/Other Eco/Devo Costs
- $13.9M – Transfer Out – GO Bonds (South Liberty Parkway) & SOB Bonds (South Liberty Parkway, Downtown, Kansas Street Projects)

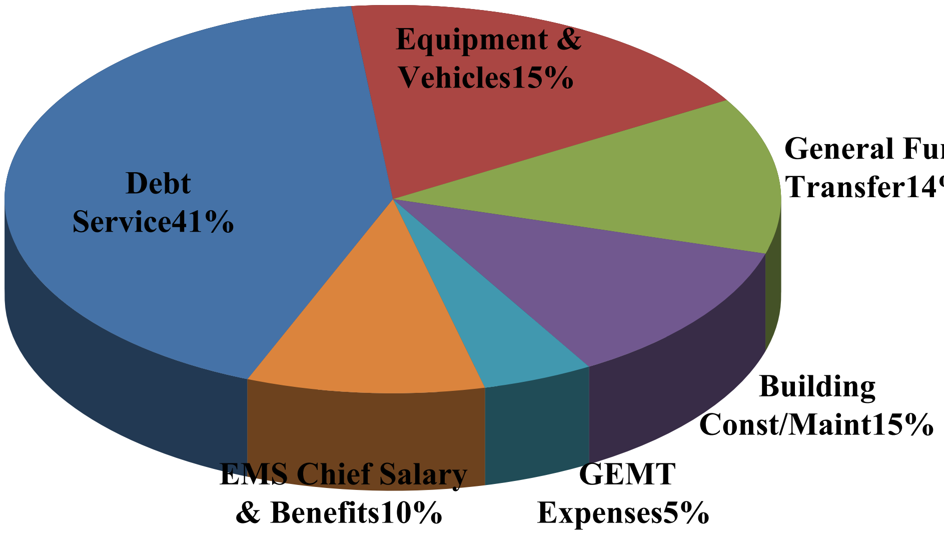
Fire Sales Tax
Total Resource Overview 2023-2028

- **All Sources $12,495,409**



Fire Sales Tax Fund
Total Cash Outflow (Expenditures)
Overview 2023-2028

- **All Sources $10,412,567**



Fire Sales Tax Cash Outflow (Expenditure)Detail Overview 2023-2028

Pay-As-You-Go Detail - $10.4M

- $0.28M – Future Aerial Truck Purchase
  - 2012 Aerial Truck Purchase debt service paid off in 2022
  - 2027 Purchase of New Aerial Truck
- $0.32M – 2014 Fire Station construction projects/2014 Pumper Purchase debt service
  - 2023 Payoff
- $1.2M – 2017 Fire Station construction projects and ambulance debt service
  - 2027 Payoff
- $0.97M – Future Ambulance debt service
- $1.6M – Future Pumper and Ladder Truck debt service

Fire Sales Tax
Cash Outflow (Expenditure)Detail
Overview 2023-2028

Pay-As-You-Go Detail - $10.4M

- $1.0M –EMS Chief Salary and Benefits
- $0.48M – GEMT payment
- $1.90M – Equipment and vehicles – Pay-as-You-Go
- $1.25M – Building construction and maintenance
  - Construction on Fire Station 3 beginning in early 2023
- $1.36M – Transfer to the General Fund – Continuation of salary support

2023 Special Purpose Sales Tax Fund

- Questions

Public Safety Sales Tax Fund Budget Recommendations

City Council Study Session November 21, 2022

2022 Forecast and 2023 Budget Overview

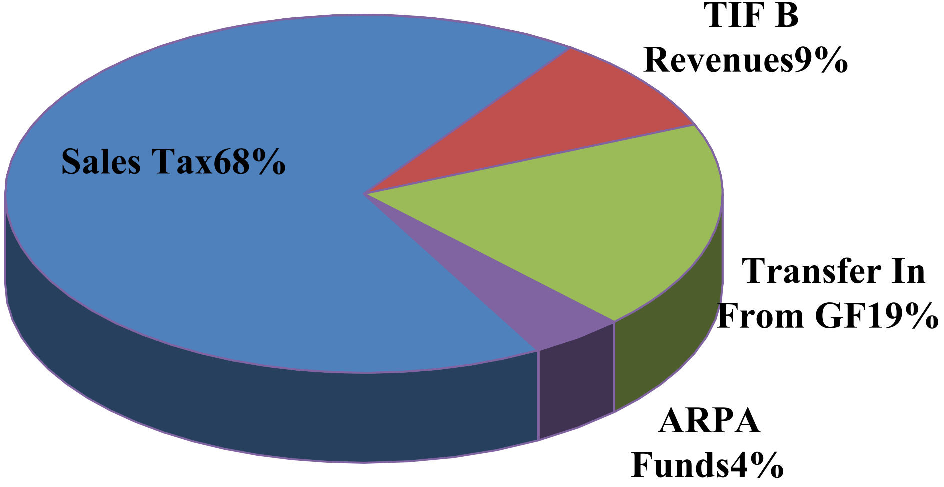
- Revenue
  - 2022 Forecast - $5.64M
  - 2023 Recommended Budget - $7.00M
- Expenditures and Transfers
  - 2022 Forecast - $4.88M
  - 2023 Recommended Budget - $8.37M

2022 Forecast and 2023 Budget Overview

- Fund Balance
  - 2022 Forecast - $5.50M
  - 2023 Recommended Budget - $4.10M
- Future Challenges
  - Begin in 2026

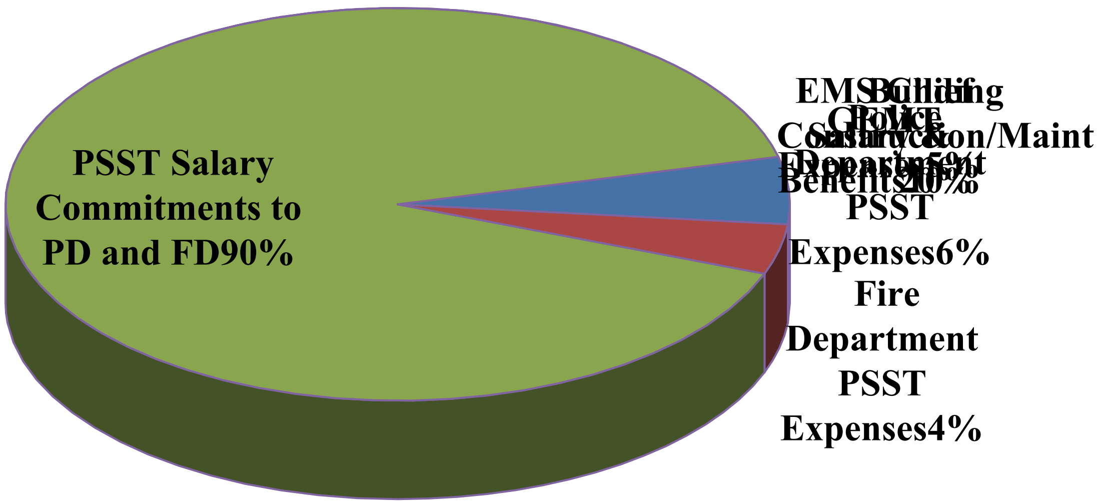
Public Safety Sales Tax Fund Total Resource Overview 2023 -2028

- **All Sources - $35.66M**



Public Safety Sales Tax Fund Total Cash Outflow Overview 2023 -2028

- **All Sources - $58.50M**



2022 Forecast and 2023 PSST Fund Overview

- **Public Safety Sales Tax Expenses**
  - PSST Salary commitment have been made/maintained to the 2016 basis as promised - $8.5M
  - $1.0M Transfer from General Fund to PSST
  - $0.60M Transfer from General Fund to

2022 Forecast and 2023 Public Safety Sales Tax Fund

- Council Discussion/Questions


Liberty
Parks & Rec
Community Connections
2023 Budget Proposal

LPR's Mission, Vision & Values

- Park Board's Vision = "Liberty, A Destination"
- Staff's Mission = Creating Community Connections
- Our Values – LPR CARES
  - **C**ommunity Health & Wellness
  - **A**ccountability to our community and patrons
  - **R**esource efficiency, development and return on investment
  - **E**ngaged and effective government & citizenry
  - **S**tewards of the cultural & natural environment

LPR’s Goals for 2023

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

IMAGINE

LIBERTY 2032 PARKS & RECREATION MASTER PLAN

2023 Funding Sources

Current Funding Sources for FY2023 Budget

- 2001 Park Sales Tax
- Property Tax
- Program & Membership fees
- Grants & Sponsorships
- LPR Foundation support
- General Fund Support

2001 Park Sales Tax

- “Pay as You Go Funding”
- Supports both department operations, capital and debt service payments.
- Estimated $1.4 million needed to subsidize the Parks and Recreation Operating Budget.

¼-Cent PARKS SALES TAX

- 2022 = Budget $1,517,680
- 2022 = Forecast $1,663,900
- 2023 = Budget $1,787,760

Important Budget FY2023 Details

OVERALL BUDGET

- Increased Property Tax Revenue with the levy reset
- Staffing, Benefits changes

PARKS MAINTENANCE

- No longer supervising Cemetery Operations - Loss of $47,500 in transfer
- GF transfer of $300,000 to Park Operations for trail, playground, sprayground maint.

Important Budget FY2023 Details

COMMUNITY CENTER

- Increasing Community Center memberships
- GF support for memberships, $90,000
- Projects within Operations Budget
  - Sauna structure updates
  - Install new swim lift for the hot tub
  - Security camera upgrades
  - Outdoor pool patio replacements
  - New tables for meeting rooms
  - Fitness equipment replacements

SPORTS COMPLEX / PROGRAMS

- Turf bond payment is included in operations budget
- Finishing Bond projects included in the Turf project
  - Concessions/Restroom rehab
  - Baseball/Softball walkway rehab
  - Batting cages

FY2023 Capital Projects / Equipment

- 2 John Deere zero turn mowers $28,000
- Batwing mower $20,000
- John Deere Gator $10,000
- New Holland Tractor $48,250
- Pickleball Courts $200,000

Liberty Parks & Rec
Community Connections

FY2023 Projects with Operations

- Bennett Park Playground & Surface $80,000
- Place Liberte Trail resurface $25,000
- Cates Creek Trail resurface $60,000
- Clay Ridge Playground $80,000
- Homestead Bridge $60,000

2023 Payments & Transfers

Debt Service Payments

- 2015 Special Obligation Bond
  - System wide improvements
  - **$106,641**
- 2018 Special Obligation Bond
  - Parks Maintenance Building
  - **$34,644**

Park Sales Tax Transfers

- Park Admin & Maintenance
  - **$489,370**
- Community Center
  - **$452,201**
- Sports Complex / Sports Programs
  - **$473,233**

2023 Park Fund Recap - Revenue

	Parks (Adm + Open Space)	Sports Programs	Community Center	Frank Hughes	2023 Budget
Beginning Fund Balance	536,304	1	1	-	536,305
Revenues					
Property Tax	1,012,745			2,007	1,014,752
Grants	-		75,000		75,000
Sports Complex / Sports Programs		1,485,000			1,485,000
Community Center			1,847,855		1,847,855
Charges for Services	46,000				46,000
Contributions	145,000				145,000
Lease Proceeds					-
Bond Proceeds					-
Miscellaneous/Other	5,000		1,000		6,000
Miscellaneous/Other - Solar Rebate					-
Interest		2,500			2,500
Transfer from Cemetery Maint. Fund	-				-
Transfer in From General Fund	300,000		91,500		391,500
Park Sales Tax Transfer	489,370	473,233	452,201		1,414,804
Transfer in from the Trans Sales Tax Fund	11,840				11,840
Frank Hughes Library Interest	-		-	140	140
Total Revenues	2,009,955	1,960,733	2,467,556	2,147	6,440,391
Total Resources	2,546,259	1,960,734	2,467,557	2,147	6,976,696

2023 **Park Fund** Recap - Expense

	Parks (Adm + Open Space)	Sports Programs	Community Center	Frank Hughes	2023 Budget
Administration	-				-
Employee Compensation	422,481				422,481
Non-Salary	238,030				238,030
Transfers	49,000				49,000
Park Foundation					-
Non-Salary					-
Frank Hughes Library					-
Non-Salary				2,147	2,147
Park Maintenance					-
Employee Compensation	862,202				862,202
Non-Salary	438,242				438,242
Sports Programs					-
Employee Compensation		908,485			908,485
Non-Salary		1,052,248			1,052,248
Bond Expenses					
Transfers Out to Park Operations					-
PFA Transfers					-
Community Center					-
Employee Compensation			1,653,139		1,653,139
Non-Salary			814,417		814,417
Transfers Out to Park Operations					-
Total Expenditures	2,009,955	1,960,733	2,467,556	2,147	6,440,391
Revenue Over/(Under) Expenditures	-	-	-	-	-
Ending Fund Balance	536,304	1	1	-	536,305
Less: Reserved Rebate Funds	-	-	-	-	-
Unreserved Ending Fund Balance	536,304	1	1	-	536,305
Fund Balance Percent - % Revenue					**8.33%**

2023 **Park Sales** Tax Recap - Revenue

Beginning Fund Balance	$ 1,368,650.00
Sales Tax	$ 1,917,140.00
Sales Tax Transfer	$ (130,180.00)
Interest	$ 800.00
Total Revenues	**$ 1,787,760.00**

2023 **Park Sales** Tax Recap - Revenue

"PAY AS YOU GO"	
2015 SOB Principal	$ 85,000.00
2015 SOB Interest	$ 21,641.00
Park Fund Transfer - Parks	$ 489,370.00
Park Fund Transfer - Community Center	$ 452,201.00
Park Fund Transfer - Sports Complex	$ 473,233.00
Homestead Bridge	$ 70,000.00
Vehicles	$ 76,274.00
Pickleball Courts	$ 200,000.00
2018 SOB Principal	$ 19,615.00
2018 SOB Interest	$ 15,029.00
Sports Equipment	$ 30,000.00
Total Expenses	**$ 1,932,363.00**
Total Revenue Over(Under) Expenditures	$ (144,603.00)
Total Ending Fund Balance	**$ 1,224,047.00**
ADD: Park Dev Funds & Tree Fund	**$ 201,185.00**

Questions ?