CERTIFICATE

To the Clerk of Seward County, State of Kansas

We, the undersigned, officers of

City of Liberal

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2016; and
(3) the Amounts(s) of 2015 Ad Valorem Tax are within statutory limitations.

			2016 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2016		2			
Allocation of MVT, RVT, 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	8	13,489,402	4,050,136	34.914
Debt Service	10-113	9	740,000		
Library	12-1220	9	583,598	504,400	4.349
Employee Benefits	12-16, 102	10	1,675,000	1,409,625	12.152
Special Fire Equipment	12-110b	10	30,000	25,193	.218
Special Highway		11	657,000		
Convention & Tourism		11	638,000		
Communications		12	802,000		
Special Parks & Recreation		12	40,000		
Special Alcohol Treatment		13	35,000		
City 1/2% Education Sales Tax		13	1,900,000		
City 1% Sales Tax		14	7,037,000		
Airport Utility		14	367,000		
Air Museum		15	369,000		
Solid Waste Utility		15	1,979,000		
Wastewater Utility		16	2,702,000		
Water Utility		16	4,552,000		
Non-Budgeted Funds-A		17			
Totals		xxxxxx	37,596,000	5,989,354	51.633
Notice of the vote to adopt required to be published and attached to the budget?				No	County Clerk's Use Only
Budget Summary		18			116,004,232
Neighborhood Revitalization Rebate					Nov 1, 2015 Total Assessed Valuation

4.5 max City ordinance #4321 passed 2 April 11, 2006
no Expiration date

Assisted by:

Address:

Email:

Attest: 8-24, 2015

Stacia D. Long
County Clerk

Joe Denoyer, Mayor

Dean Aragon, Vice-Mayor

Jack Carlile, Commissioner

Dave Harrison, Commissioner

Tony Martinez, Commissioner

Governing Body

PROOF OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

Alysha Allen, being first duly sworn, deposes and says: That he is the publisher - principal clerk - of

HIGH PLAINS DAILY LEADER & TIMES

a newspaper printed in the State of Kansas, and published in and of general circulation in Seward County, Kansas, with a general paid circulation on a daily basis in Seward County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Liberal in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 31 day of July, 2015

Alysha Allen

SUBSCRIBED AND SWORN to before me this 31 day of July, 2015

Denasa M. Rice
Notary Public

My Commission Expires, 1/3, 2017

Printer's Fee . . . $60.15

DENASA M. RICE NOTARY PUBLIC STATE OF KANSAS
MY COMMISSION EXPIRES: January 3, 2017

(Published in the *High Plains Daily Leader and Times*, this 31st day of July, 2015)t1

State of Kansas
City

NOTICE OF BUDGET HEARING

2016

The governing body of
City of Liberal
will meet on August 11, 2015 at 6:30 P.M. at the City Commission Chambers, 325 N. Washington Avenue, Liberal, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall, 324 N. Kansas Avenue, Liberal, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate *
General	10,955,642	30.191	12,867,902	33.868	13,489,402	4,050,136	34.901
Debt Service	1,178,200		1,175,000		740,000		
Library	583,598	4.459	583,598	4.412	583,598	504,400	4.346
Employee Benefits	1,657,821	13.014	1,750,000	13.104	1,675,000	1,409,625	12.147
Special Fire Equipment	29,479	0.184	380,000	0.227	30,000	25,193	0.217
Special Highway	574,069		844,000		657,000		
Convention & Tourism	371,030		556,000		638,000		
Communications	703,360		784,500		802,000		
Special Parks & Recreation	60,642		40,000		40,000		
Special Alcohol Treatment	35,000		35,000		35,000		
City 1/2% Education Sales Tax	736,506		1,900,000		1,900,000		
City 1% Sales Tax	5,463,358		5,861,000		7,037,000		
Airport Utility	278,378		348,000		367,000		
Air Museum	312,325		415,000		369,000		
Solid Waste Utility	1,598,850		1,985,000		1,979,000		
Wastewater Utility	2,141,410		2,232,000		2,702,000		
Water Utility	3,369,675		4,330,000		4,552,000		
Non-Budgeted Funds-A	47,701						
Totals	30,097,044	47.848	36,087,000	51.611	37,596,000	5,989,354	51.611
Less: Transfers	976,613		885,000		1,000,000		
Net Expenditure	29,120,431		35,202,000		36,596,000		
Total Tax Levied	5,481,492		5,923,026		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	114,563,742		114,766,004		116,048,012		
Outstanding Indebtedness, January 1,	2013		2014		2015		
G.O. Bonds	7,450,000		6,520,000		5,560,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	3,421,319		3,129,744		2,862,823		
Total	10,871,319		9,649,744		8,422,823		

*Tax rates are expressed in mills

s/ Chris Ford
City Official Title: Director of Finance

(First Published in the *Southwest Daily Times*, Liberal, Kansas, this 14th day of April, 2006) 1t

ORDINANCE NO. 4321

AN ORDINANCE ESTABLISHING A MILL LEVY LIMITATION FOR LIBRARY PURPOSES.

BE IT ORDAINED BY THE GOVERNING BODY OF THE CITY OF LIBERAL, KANSAS:

WHEREAS the City of Liberal is responsible for establishing and adopting a budget for the city each year and must balance the needs of all city departments and agencies in setting such budget; and

WHEREAS the City of Liberal deems it necessary and appropriate to limit the amount the city levies for the library.

Section 1. Levy Limit. The library mill levy is hereby limited to 4.5 mills on each dollar of assessed valuation of the city.

Section 2. Effective Date. This ordinance shall take effect and be in force from and after its publication in the official city newspaper.

Passed by the Governing Body this 11th day of April, 2006.

John T. Smith, Mayor

Attest:

Debra S. Giskie, CMC, City Clerk

RESOLUTION NO. 2218

A RESOLUTION ADOPTING THE 2016 FISCAL YEAR BUDGET, APPROVING THE 2016 PAY PLAN, AND APPROPRIATING BY FUND THE MAXIMUM AMOUNTS TO BE EXPENDED FOR THE BUDGET YEAR 2016.

BE IT RESOLVED by the Governing Body of the City of Liberal, Kansas, Seward County, Kansas:

SECTION 1. The 2016 Fiscal Year City of Liberal, Kansas Budget is hereby approved for submission to the State of Kansas, Department of Administration and the County Clerk, Seward County, Kansas.

SECTION 2. The budget as approved with the County Clerk shall constitute and shall hereafter be declared to be an appropriation for each fund, and any appropriation of funds provided for by the resolution must comply with Chapter 70 of Article 29 of the Kansas Statutes Annotated.

SECTION 3. The funds for paying all claims against the 2016 Fiscal Year City of Liberal, Kansas Budget which are officially approved by the Governing Body of the City of Liberal, Kansas are hereby appropriated out of the fiscal year 2016 funds to be received by the City of Liberal Director of Finance.

SECTION 4. The proposed 2016 Pay Plan is hereby approved and the City Manager and Director of Human Resources are authorized to implement it effective January 1, 2016.

PASSED AND APPROVED by the Governing Body of the City of Liberal, Kansas and signed by the Mayor on this 11th day of August, 2015.

THE CITY OF LIBERAL SEAL KANSAS

Joe Denoyer, Mayor

ATTEST:

Debra S. Giskie, City Clerk

City of Liberal

2016

Computation to Determine Limit for 2016

					Amount of Levy
1. Total tax levy amount in 2015 budget				+ $	5,923,026
2. Debt service levy in 2015 budget				- $	0
3. Tax levy excluding debt service				$	5,923,026

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:			+	395,439
5. Increase in personal property for 2015:				
5a. Personal property 2015	+	3,575,406		
5b. Personal property 2014	-	5,046,570		
5c. Increase in personal property (5a minus 5b)			+	0 (Use Only if > 0)
6. Valuation of annexed territory for 2015				
6a. Real estate	+	0		
6b. State assessed	+	0		
6c. New improvements	-	0		
6d. Total adjustment (sum of 6a, 6b, and 6c)			+	0
7. Valuation of property that has changed in use during 2015				47,378
8. Total valuation adjustment (sum of 4, 5c, 6d &7)				442,817
9. Total estimated valuation July 1,2015		116,048,012		
10. Total valuation less valuation adjustment (9 minus 8)				115,605,195
11. Factor for increase (8 divided by 10)				0.00383

12. Amount of increase (11 times 3)	+ $	22,688
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	$	5,945,714
14. Debt service levy in this 2016 budget		0
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		5,945,714
16. Consumer Price Index for all urban consumers for calendar year 2014		1.60%
17. Consumer Price Index adjustment (3 times 16)	$	94,768
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	$	6,040,482

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is $1,000 or less.

City of Liberal

2016

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,886,897	520,476	3,738	0	44,333	0
Debt Service						
Library	506,250	67,790	487	0	5,774	0
Employee Benefits	1,503,850	201,374	1,447	0	17,153	0
Special Fire Equipment	26,029	3,485	25	0	297	0
TOTAL	5,923,026	793,125	5,697	0	67,557	0

County Treas Motor Vehicle Estimate	793,125
County Treas Recreational Vehicle Estimate	5,697
County Treas 16/20M Vehicle Estimate	0
County Treas Commercial Vehicle Tax Estimate	67,557
County Treas Watercraft Tax Estimate	0

Motor Vehicle Factor	0.13391
Recreational Vehicle Factor	0.00096
16/20M Vehicle Factor	0.00000
Commercial Vehicle Factor	0.01141
Watercraft Factor	0.00000

City of Liberal

2016

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2011	9/27/2011	12/1/2015	1.16	1,635,000	425,000	6/1, 12/1	12/1	12,750	425,000	0	0
Series 2011-B	12/1/2011	2/1/2025	2.59	3,850,000	3,085,000	2/1, 8/1	8/1	90,013	250,000	82,363	260,000
Series A, 2006	4/1/2006	12/1/2020	3.94	2,620,000	2,050,000	6/1, 12/1	12/1	84,738	305,000	72,538	315,000
Total G.O. Bonds					**5,560,000**			**187,501**	**980,000**	**154,900**	**575,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**5,560,000**			**187,501**	**980,000**	**154,900**	**575,000**

City of Liberal

2016

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2015	Payments Due 2015	Payments Due 2016
Lease Purchase - Golf Cart	3/1/2014	48	4.32	57,955	42,841	15,533	15,553
Lease Purchase - City Hall	6/29/2006	240	4.72	1,500,000	997,634	116,351	116,351
Lease Purchase - Water Meters	4/3/2012	120	2.50	2,358,000	1,822,348	267,965	267,965
Lease Purchase - Pumper Truck	4/30/2015	120	2.29	164,203	0	9,233	18,466
Lease Purchase - Dump Truck	4/30/2015	120	2.29	115,068	0	6,470	12,940
				Totals	**2,862,823**	**415,551**	**431,274**

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2016

Library found in: City of Liberal
Seward County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2015	Proposed Year 2016
Ad Valorem	$506,250	$504,400
Delinquent Tax	$5,000	$5,147
Motor Vehicle Tax	$70,997	$67,790
Recreational Vehicle Tax	$482	$487
16/20M Vehicle Tax	$869	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$583,598	$577,824
Difference in Total Taxes:	($5,774)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	##########	##########
Did Assessed Valuation Decrease?	No	
Levy Rate	4.412	4.346
Difference in Levy Rate:	(0.066)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Not Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Liberal

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	2,077,464	2,809,068	1,340,319
Receipts:			
Ad Valorem Tax	3,352,028	3,886,897	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	76,005	75,500	75,000
Motor Vehicle Tax	422,522	480,708	520,476
Recreational Vehicle Tax	0	3,263	3,738
16/20M Vehicle Tax	0	5,885	0
Commercial Vehicle Tax	30,140	0	44,333
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Royalties	16,910	18,000	18,000
Local Alcoholic Liquor	42,347	40,000	40,000
Local Sales Tax - County	3,078,972	2,750,000	2,750,000
Franchise Fees	2,119,817	1,818,000	1,925,000
Licenses	36,325	30,500	31,500
Administration Fees - Utilities	352,500	355,000	355,000
Municipal Court	749,766	772,200	749,700
Finance	10	0	0
Planning & Zoning	1,375	2,500	2,500
Police	45,989	34,800	39,800
Animal Control	18,334	14,000	16,800
Fire	50	0	0
Building Inspection / Code Enforcement	127,153	85,000	89,000
Traffic Maintenance	388	0	0
Street Department	34,522	34,000	34,000
Fleet Maintenance	834	12,000	12,000
Recreation	128,391	105,600	122,300
Swimming Pool	163,109	191,000	167,000
Golf Course	342,783	391,000	395,500
Parks	33,505	26,000	30,500
Arkalon	107,561	104,900	104,900
Depot	5,606	5,300	5,300
Grier House	79,800	79,800	79,800
Cemetery	35,637	36,300	36,300
Capital Lease Acquisition	0	0	240,000
Transfers: 1% City Sales Tax Fund	185,000	0	170,000
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	8,835	10,000	10,000
Miscellaneous	91,032	31,000	30,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,687,246**	**11,399,153**	**8,098,947**
Resources Available:	**13,764,710**	**14,208,221**	**9,439,266**

City of Liberal

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Resources Available:	13,764,710	14,208,221	9,439,266
Expenditures:			
Non-Departmental	703,144	833,100	778,400
Legislative	65,026	77,000	75,000
Municipal Court	665,597	762,300	776,800
Administration	342,707	347,200	355,800
Finance	499,254	546,300	540,000
Personnel	152,384	170,400	171,400
Building Maintenance	7,954	16,000	16,700
Planning & Zoning	801	7,200	7,200
Police	3,258,153	3,639,000	3,716,200
Animal Control	185,108	288,500	274,600
Fire	1,161,251	1,344,000	1,389,300
Building Inspection / Code Enforcement	386,859	477,400	555,400
Traffic Control	141,868	171,900	204,900
Street	515,461	692,800	966,800
Fleet Maintenance	70,587	103,100	97,100
Engineering	39,943	44,000	44,000
Street Lighting	349,877	335,000	335,000
Recreation	380,262	461,200	514,400
Swimming Pool	198,541	284,000	292,400
Golf Course	520,471	636,000	678,800
Parks	499,810	610,000	676,000
Arkalon	43,491	61,000	61,000
Economic Development	112,839	131,000	159,900
Depot	11,255	18,000	20,000
Grier House	76,995	79,000	86,000
Cemetery	116,078	156,000	133,400
Utility Billing	39,501	70,000	46,000
Communications	395,880	392,700	403,200
Transfers: Equipment Reserve	0	100,000	100,000
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	14,545	13,802	13,702
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,955,642**	**12,867,902**	**13,489,402**
Unencumbered Cash Balance Dec 31	2,809,068	1,340,319	xxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	12,685,502	12,867,902	13,489,402
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,489,402
		Tax Required	4,050,136
	Delinquent Comp Rate:	0.0%	0
		Amount of 2015 Ad Valorem Tax	4,050,136

City of Liberal 2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	784,291	399,000	10,000
Receipts:			
Ad Valorem Tax	(1)	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	773	0	
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Transfers: 1% City Sales Tax	445,350	440,000	0
Water Utility	346,263	345,000	730,000
Interest on Idle Funds	524	1,000	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**792,909**	**786,000**	**730,000**
Resources Available:	**1,577,200**	**1,185,000**	**740,000**
Expenditures:			
Debt Service	1,177,950	1,168,100	730,000
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	250	6,900	10,000
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**1,178,200**	**1,175,000**	**740,000**
Unencumbered Cash Balance Dec 31	399,000	10,000	xxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	1,189,000	1,175,000	740,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	740,000
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2015 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	494,858	506,250	xxxxxxxxxxxxxxxxxx
Delinquent Tax	11,534	5,000	5,147
Motor Vehicle Tax	71,992	70,997	67,790
Recreational Vehicle Tax	0	482	487
16/20M Vehicle Tax	0	869	0
Commercial Vehicle Tax	5,214	0	5,774
Watercraft Tax	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**583,598**	**583,598**	**79,198**
Resources Available:	**583,598**	**583,598**	**79,198**
Expenditures:			
Appropriations	583,598	583,598	583,598
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**583,598**	**583,598**	**583,598**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	583,598	583,598	583,598
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	583,598
		Tax Required	504,400
	Delinquent Comp Rate:	0.0%	0
		Amount of 2015 Ad Valorem Tax	504,400

City of Liberal 2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		30,401	15,401
Receipts:			
Ad Valorem Tax	1,444,299	1,503,850	xxxxxxxxxxxxxxxxx
Delinquent Tax	32,611	20,000	30,000
Motor Vehicle Tax	196,759	207,207	201,374
Recreational Vehicle Tax	0	1,407	1,447
16/20M Vehicle Tax	0	2,536	0
Commercial Vehicle Tax	14,553	0	17,153
Watercraft Tax	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,688,222**	**1,735,000**	**249,974**
Resources Available:	1,688,222	1,765,401	265,375
Expenditures:			
Employer Taxes / Employee Expenses	1,657,821	1,750,000	1,675,000
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,657,821**	**1,750,000**	**1,675,000**
Unencumbered Cash Balance Dec 31	30,401	15,401	xxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	1,714,000	1,750,000	1,675,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,675,000
		Tax Required	1,409,625
	Delinquent Comp Rate:	0.0%	0
		Amount of 2015 Ad Valorem Tax	1,409,625

Adopted Budget **Special Fire Equipment**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	154,887	150,000	0
Receipts:			
Ad Valorem Tax	20,421	26,029	xxxxxxxxxxxxxxxxx
Delinquent Tax	804	1,000	1,000
Motor Vehicle Tax	3,192	2,915	3,485
Recreational Vehicle Tax	0	20	25
16/20M Vehicle Tax	0	36	0
Commercial Vehicle Tax	175	0	297
Watercraft Tax	0	0	0
Lease Purchase Proceeds	0	200,000	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,592**	**230,000**	**4,807**
Resources Available:	**179,479**	**380,000**	**4,807**
Expenditures:			
Capital Expenses	29,479	380,000	11,500
Lease Purchase Payment	0	0	18,500
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**29,479**	**380,000**	**30,000**
Unencumbered Cash Balance Dec 31	150,000	0	xxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	30,000	380,000	30,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,000
		Tax Required	25,193
	Delinquent Comp Rate:	0.0%	0
		Amount of 2015 Ad Valorem Tax	25,193

City of Liberal 2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	331,742	301,730	109,480
Receipts:			
State of Kansas Gas Tax	544,057	546,750	547,520
County Transfers Gas	0	0	0
Lease Purchase Proceeds	0	105,000	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**544,057**	**651,750**	**547,520**
Resources Available:	**875,799**	**953,480**	**657,000**
Expenditures:			
Personnel Expenses	207,893	228,500	238,500
Operations & Maintenance	365,276	405,500	418,500
Capital Expenses	850	210,000	0
Miscellaneous	50	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**574,069**	**844,000**	**657,000**
Unencumbered Cash Balance Dec 31	301,730	109,480	0
2014/2015/2016 Budget Authority Amount:	732,000	844,000	657,000

Adopted Budget

Convention & Tourism	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	296,389	296,389
Receipts:			
Transient Guest Tax	654,721	543,000	625,000
Tourist Info Center	12,698	13,000	13,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**667,419**	**556,000**	**638,000**
Resources Available:	**667,419**	**852,389**	**934,389**
Expenditures:			
Personnel Expenses	120,238	146,500	147,900
Operations & Maintenance	170,866	293,300	355,100
Promotional Expenses	78,990	60,000	125,000
Capital Expenses	848	55,000	7,500
Miscellaneous	88	1,200	2,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**371,030**	**556,000**	**638,000**
Unencumbered Cash Balance Dec 31	296,389	296,389	296,389
2014/2015/2016 Budget Authority Amount:	438,700	556,000	638,000

City of Liberal 2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Communications**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	302,396	260,000	130,000
Receipts:			
City of Liberal	395,880	392,700	403,200
Seward County	263,920	261,800	268,800
Interest on Idle Funds	144	0	0
Miscellaneous	1,020	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**660,964**	**654,500**	**672,000**
Resources Available:	**963,360**	**914,500**	**802,000**
Expenditures:			
Personnel Expenses	619,200	704,000	702,000
Operations & Maintenance	81,471	76,900	85,100
Capital Expenses	1,445	1,500	13,500
Miscellaneous	1,244	2,100	1,400
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**703,360**	**784,500**	**802,000**
Unencumbered Cash Balance Dec 31	260,000	130,000	0
2014/2015/2016 Budget Authority Amount:	759,800	784,500	802,000

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	28,295	10,000	5,000
Receipts:			
Alcohol Beverage Tax	42,347	35,000	35,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**42,347**	**35,000**	**35,000**
Resources Available:	**70,642**	**45,000**	**40,000**
Expenditures:			
Lawn Care / Grounds Upkeep	10,989	21,500	21,500
Repairs & Maintenance Equipment	7,330	16,000	16,000
Repairs & Maintenance Building	42,323	2,500	2,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**60,642**	**40,000**	**40,000**
Unencumbered Cash Balance Dec 31	10,000	5,000	0
2014/2015/2016 Budget Authority Amount:	60,700	40,000	40,000

City of Liberal 2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol Treatment**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	7,347	7,347
Receipts:			
Alcohol Beverage Tax	42,347	35,000	35,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**42,347**	**35,000**	**35,000**
Resources Available:	**42,347**	**42,347**	**42,347**
Expenditures:			
Appropriations	35,000	35,000	35,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**35,000**	**35,000**	**35,000**
Unencumbered Cash Balance Dec 31	7,347	7,347	7,347
2014/2015/2016 Budget Authority Amount:	35,000	35,000	35,000

Adopted Budget

City 1/2% Education Sales Tax	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Educational Sales Tax	736,506	1,900,000	1,900,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**736,506**	**1,900,000**	**1,900,000**
Resources Available:	**736,506**	**1,900,000**	**1,900,000**
Expenditures:			
Appropriations	0	213,000	1,895,000
Operational Expenses	10,533	0	3,100
Capital Expenses	725,973	1,687,000	0
Miscellaneous	0	0	1,900
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**736,506**	**1,900,000**	**1,900,000**
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount:	850,000	1,900,000	1,900,000

City of Liberal 2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City 1% Sales Tax**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	6,019,737	5,429,600	3,302,800
Receipts:			
Streets, Drainage, Other Capital Imp	2,717,461	2,100,000	2,100,000
Economic Development	1,003,772	754,200	754,200
Crime Prevention Drugs & Alcohol	223,789	175,000	175,000
Housing & Community Development	704,221	525,000	525,000
Beautification	223,978	180,000	180,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,873,221**	**3,734,200**	**3,734,200**
Resources Available:	**10,892,958**	**9,163,800**	**7,037,000**
Expenditures:			
Streets, Drainage, Other Capital Imp	3,221,646	2,360,000	3,213,000
Economic Development	736,662	1,165,400	1,928,100
Crime Prevention Drugs & Alcohol	154,992	410,000	240,000
Housing & Community Development	559,338	1,025,300	1,025,800
Beautification	157,819	450,100	449,100
Transfers: General Fund	185,000	0	170,000
Debt Service	445,350	440,000	0
Miscellaneous	2,551	10,200	11,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,463,358**	**5,861,000**	**7,037,000**
Unencumbered Cash Balance Dec 31	5,429,600	3,302,800	0
2014/2015/2016 Budget Authority Amount:	6,725,000	5,861,000	7,037,000

Adopted Budget

Airport Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	144,248	154,000	81,000
Receipts:			
Leases	202,083	198,000	200,000
Landing Fees	11,364	5,000	10,000
Royalties	41,349	40,000	41,000
Property Tax Reimbursements	29,916	26,000	29,000
Interest on Idle Funds	94	1,000	1,000
Miscellaneous	3,324	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**288,130**	**275,000**	**286,000**
Resources Available:	**432,378**	**429,000**	**367,000**
Expenditures:			
Personnel Expenses	169,293	175,100	180,000
Operations & Maintenance	107,034	160,400	170,000
Capital Expenses	848	10,000	15,000
Miscellaneous	1,203	2,500	2,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**278,378**	**348,000**	**367,000**
Unencumbered Cash Balance Dec 31	154,000	81,000	0
2014/2015/2016 Budget Authority Amount:	341,800	348,000	367,000

City of Liberal 2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Air Museum**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	19,645	33,600	15,000
Receipts:			
Transient Guest Tax	30,000	30,000	30,000
Air Museum	296,280	366,400	324,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**326,280**	**396,400**	**354,000**
Resources Available:	**345,925**	**430,000**	**369,000**
Expenditures:			
Personnel Expenses	224,076	233,000	228,000
Operations & Maintenance	84,464	181,000	140,000
Capital Expenses	3,392	0	0
Miscellaneous	393	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**312,325**	**415,000**	**369,000**
Unencumbered Cash Balance Dec 31	33,600	15,000	0
2014/2015/2016 Budget Authority Amount:	367,100	415,000	369,000

Adopted Budget

Solid Waste Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	258,351	442,500	212,000
Receipts:			
Sales & Charges	1,732,045	1,700,000	1,715,000
Trash Bag Sales	25,578	27,000	26,000
Recycle Revenue	24,535	25,000	25,000
Interest on Idle Funds	821	2,500	1,000
Miscellaneous	20	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,782,999**	**1,754,500**	**1,767,000**
Resources Available:	**2,041,350**	**2,197,000**	**1,979,000**
Expenditures:			
Personnel Expenses	576,045	666,500	691,800
Operations & Maintenance	1,010,412	1,256,300	1,256,600
Recycle Expenses	9,947	59,000	8,200
Capital Expenses	848	0	18,500
Miscellaneous	1,598	3,200	3,900
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,598,850**	**1,985,000**	**1,979,000**
Unencumbered Cash Balance Dec 31	442,500	212,000	0
2014/2015/2016 Budget Authority Amount:	1,958,000	1,985,000	1,979,000

City of Liberal 2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater Utility**	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	966,613	870,000	364,000
Receipts:			
Sales & Charges	1,321,544	1,168,500	1,168,500
Wastewater Treatment NBP	720,000	554,000	1,166,000
Interest on Idle Funds	1,159	2,500	2,500
Miscellaneous	2,094	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,044,797**	**1,726,000**	**2,338,000**
Resources Available:	**3,011,410**	**2,596,000**	**2,702,000**
Expenditures:			
Personnel Expenses	511,220	588,700	579,600
Operations & Maintenance	842,936	955,200	945,700
Capital Expenses	24,304	87,500	6,000
Wastewater Treatment NBP	761,599	595,000	1,166,000
Miscellaneous	1,351	5,600	4,700
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,141,410**	**2,232,000**	**2,702,000**
Unencumbered Cash Balance Dec 31	870,000	364,000	0
2014/2015/2016 Budget Authority Amount:	2,181,000	2,232,000	2,702,000

Adopted Budget

Water Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	2,099,356	2,071,000	1,201,000
Receipts:			
Sales & Charges	3,300,536	3,450,000	3,328,000
Interest on Idle Funds	3,190	5,000	3,000
Miscellaneous	37,593	5,000	20,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,341,319**	**3,460,000**	**3,351,000**
Resources Available:	**5,440,675**	**5,531,000**	**4,552,000**
Expenditures:			
Personnel Expenses	850,951	945,200	950,200
Operations & Maintenance	2,043,113	2,781,900	2,642,900
Capital Expenses	125,198	255,000	222,400
Transfers: Debt Service	346,263	345,000	730,000
Miscellaneous	4,150	2,900	6,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,369,675**	**4,330,000**	**4,552,000**
Unencumbered Cash Balance Dec 31	2,071,000	1,201,000	0
2014/2015/2016 Budget Authority Amount:	4,195,000	4,330,000	4,552,000

City of Liberal

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2014 is to be shown)

2016

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	700,197	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		700,197
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	700,197	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	700,197
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Expenses	47,701									
Total Expenditures	47,701	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	47,701
Cash Balance Dec 31	652,496	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**652,496** **
										652,496 **

**Note: These two block figures should agree.

(Published in the *High Plains Daily Leader and Times*, this 31st day of July, 2015)t1

State of Kansas
City

NOTICE OF BUDGET HEARING

2016

The governing body of

City of Liberal

will meet on August 11, 2015 at 6:30 P.M. at the City Commission Chambers, 325 N. Washington Avenue, Liberal, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall, 324 N. Kansas Avenue, Liberal, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate *
General	10,955,642	30.191	12,867,902	33.868	13,489,402	4,050,136	34.901
Debt Service	1,178,200		1,175,000		740,000		
Library	583,598	4.459	583,598	4.412	583,598	504,400	4.346
Employee Benefits	1,657,821	13.014	1,750,000	13.104	1,675,000	1,409,625	12.147
Special Fire Equipment	29,479	0.184	380,000	0.227	30,000	25,193	0.217
Special Highway	574,069		844,000		657,000		
Convention & Tourism	371,030		556,000		638,000		
Communications	703,360		784,500		802,000		
Special Parks & Recreation	60,642		40,000		40,000		
Special Alcohol Treatment	35,000		35,000		35,000		
City 1/2% Education Sales Ta:	736,506		1,900,000		1,900,000		
City 1% Sales Tax	5,463,358		5,861,000		7,037,000		
Airport Utility	278,378		348,000		367,000		
Air Museum	312,325		415,000		369,000		
Solid Waste Utility	1,598,850		1,985,000		1,979,000		
Wastewater Utility	2,141,410		2,232,000		2,702,000		
Water Utility	3,369,675		4,330,000		4,552,000		
Non-Budgeted Funds-A	47,701						
Totals	30,097,044	47.848	36,087,000	51.611	37,596,000	5,989,354	51.611
Less: Transfers	976,613		885,000		1,000,000		
Net Expenditure	29,120,431		35,202,000		36,596,000		
Total Tax Levied	5,481,492		5,923,026		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	114,563,742		114,766,004		116,048,012		
Outstanding Indebtedness, January 1,	2013		2014		2015		
G.O. Bonds	7,450,000		6,520,000		5,560,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	3,421,319		3,129,744		2,862,823		
Total	10,871,319		9,649,744		8,422,823		

*Tax rates are expressed in mills

s/ Chris Ford

City Official Title: Director of Finance