State of Kansas
City

2023

CERTIFICATE

To the Clerk of Montgomery County, State of Kansas

We, the undersigned, officers of

City of Liberty

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	6	62,850	20,672	34.245
Debt Service	10-113				
Library	12-1220				
Special Highway		7	34,500		
Sewer Fund		7	31,133		
Sewer Fund Reserve		8	10,000		
Equipment & Truck Fund		8			
Totals		xxxxx	138,483	✓ 20,672	34.245
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			
RNR Hearing Notice					
Neighborhood Revitalization			603,650 ✓		Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 34.287

38.001

Assisted by:

Linda Berryman
City Clerk

Address:

Email:

Attest: 9-6- 2022

Charlotte Schmidt
County Clerk

Mary P Allen

Jim Tallman

Deanna Hurriman
Governing Body

CPA Summary

Resolution No. 2022-1

A RESOLUTION OF THE CITY OF LIBERTY, KANSAS TO ADOPT THE 2023 CITY BUDGET.

whereas, a motion to adopt the City's 2023 budget with a mill levy of 34.249 not exceeding the revenue neutral rate of 34.287.

whereas, each City Council member will sign this resolution.

Now, therefore be it *RESOLVED,* by the governing body of the city of Liberty, Kansas

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until further action is taken by the governing body.

Adopted this 6th day of September, 2022 and signed by the governing body.

Mary P. Allen

Jim Tallman

Hanna Herriman

Linda Berryman

Linda Berryman, City Clerk

A. Paul Hawley

A. Paul Hawley, Mayor

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	20,696	3,652	122	0	145	60
Debt Service						
Library						
TOTAL	20,696	3,652	122	0	145	60

County Treas Motor Vehicle Estimate 3,652
County Treas Recreational Vehicle Estimate 122
County Treas 16/20M Vehicle Estimate 0
County Treas Commercial Vehicle Tax Estimate 145
County Treas Watercraft Tax Estimate 60

Motor Vehicle Factor 0.17647
Recreational Vehicle Factor 0.00589
16/20M Vehicle Factor 0.00000
Commercial Vehicle Factor 0.00701
Watercraft Factor 0.00290

City of Liberty

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Liberty

2023

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, 2022	Payments Due 2022	Payments Due 2023
Totals					**0**	**0**	**0**

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

City of Liberty 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Sewer fund	14,000	6,500	6,500	KSA 12-631a
	Totals	14,000 0	6,500 0	6,500 0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Liberty 2023

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Salaries	2,402	2,300	2,300
Repairs	871	0	1,000
Contractual	1,628	10,000	10,000
Utilitied	525	0	600
Supplies	1,589	0	1,500
Insurance	4,073	4,500	4,500
Capital Outlay	0	31,000	30,000
Operations	3,917	13,850	5,250
Employee Benefits	1,142	850	1,200
Transfer to Sewer Acct.	14,000	6,500	6,500
Total	**30,147**	**69,000**	**62,850**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Page Total	**30,147**	**69,000**	**62,850**

(Note: Should agree with general sub-totals.)

City of Liberty 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	81,490	75,224	34,701
Receipts:			
Ad Valorem Tax	13,649	20,696	xxxxxxxxxxxxxxxxx
Delinquent Tax	744	500	250
Motor Vehicle Tax	3,498	2,924	3,652
Recreational Vehicle Tax	118	95	122
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	175	204	145
Watercraft Tax	32	8	60
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	448	0	0
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	0	50	50
Compensating Use Tax	0	0	0
Local Sales Tax	0	0	0
Franchise Tax	4,418	4,000	4,000
Licenses	100	0	0
Insurance Refund	699	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,881**	**28,477**	**8,279**
Resources Available:	**105,371**	**103,701**	**42,981**

City of Liberty

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	105,371	103,701	42,981
Expenditures:			
0	30,147	69,000	62,850
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	30,147	69,000	62,850
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**30,147**	**69,000**	**62,850**
Unencumbered Cash Balance Dec 31	75,224	34,701	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	61,850	69,050	62,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	62,850
		Tax Required	19,869
	Delinquent Comp Rate:	4.0%	803
		Amount of 2022 Ad Valorem Tax	20,672

CPA Summary

City of Liberty 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	35,558	27,135	30,925
Receipts:			
State of Kansas Gas Tax		2,870	2,850
County Transfers Gas	448	460	460
Special City & County Hwy	976	460	460
KS Smart	10,701	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,125**	**3,790**	**3,770**
Resources Available:	**47,683**	**30,925**	**34,695**
Expenditures:			
Street Surfacing	20,549	0	34,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**20,549**	**0**	**34,500**
Unencumbered Cash Balance Dec 31	27,135	30,925	195
2021/2022/2023 Budget Authority Amount	35,000	42,500	34,500

Adopted Budget

Sewer Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,355	19,244	19,911
Receipts:			
Customers Fees	23,909	15,000	19,000
Delinquent Sewer Charg	0	900	1,000
Transfer from General	14,000	8,900	8,500
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**37,909**	**24,800**	**28,500**
Resources Available:	**43,264**	**44,044**	**48,411**
Expenditures:			
Salaries	3,432	3,000	3,500
SS& Medicare	284	0	1,500
Lift Station	773	1,500	1,500
Loan Payment	16,133	16,133	16,133
Operations	3,297	0	5,000
Permit185	101	3,500	3,500
Maintenance	0		
Cash Forward (2023 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**24,020**	**24,133**	**31,133**
Unencumbered Cash Balance Dec 31	19,244	19,911	17,278
2021/2022/2023 Budget Authority Amount	25,433	24,133	31,133

CPA Summary

City of Liberty 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Fund Reserve**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	14,771	14,871	9,971
Receipts:			
Interest on Idle Funds	100	100	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**100**	**100**	**100**
Resources Available:	**14,871**	**14,971**	**10,071**
Expenditures:			
Transfer to Sewer	0	5,000	10,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**5,000**	**10,000**
Unencumbered Cash Balance Dec 31	14,871	9,971	71
2021/2022/2023 Budget Authority Amount	8,900	8,900	10,000

Adopted Budget

Equipment & Truck Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount	22,197	21,000	0

CPA Summary

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Liberty
will meet on September 6, 2022 at 6:45 PM at Methodist Church, 4th & Main, Liberty, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at Montgomery County Clerk's Ofice, Courthouse, Independence and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	30,147	36.033	69,000	37.909	62,850	20,672	34.249
Debt Service							
Library							
Special Highway	20,549				34,500		
Sewer Fund	24,020		24,133		31,133		
Sewer Fund Reserve			5,000		10,000		
Equipment & Truck Fund							
Totals	74,716	36.033	98,133	37.909	138,483	20,672	34.249
						*Revenue Neutral Rate***	*34.287*
Less: Transfers	0		0		0		
Net Expenditure	74,716		98,133		138,483		
Total Tax Levied	0		20,696		xxxxxxxxxxxxxxxxx		
Assessed Valuation	0		545,936		603,597		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

City of Liberty
Official Title: 0

Affidavit of Publication

STATE OF KANSAS
Montgomery County, ss:

Josh Umholtz, being first duly sworn, deposes and says: That he is the **Publisher** of the

Independence Daily Reporter

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

Said newspaper is published daily at least weekly 50 times a year, has been 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 Independence 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 **1 time(s) on August 27, 2022**

Subscribed to and sworn before me on this **29th** day of **August, 2022.**

Printer's fee: **$104.28**

Notary Public

My commission expires: **August 23, 2025**

TRACY D. HARDER
Notary Public - State of Kansas
My Appt. Expires

(First published in the Independence Daily Reporter August 27, 2022)

State of

20

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	30,147	36.033	69,000	37.909	62,850	20,672	34.24
Debt Service							
Library							
Special Highway	20,549				34,500		
Sewer Fund	24,020		24,133		31,133		
Sewer Fund Reserve			5,000		10,000		
Equipment & Truck Fund							
Totals	74,716	36.033	98,133	37.909	138,483	20,672	34.24
						*Revenue Neutral Rate***	34.24
Less: Transfers	0		0		0		
Net Expenditure	74,716		98,133		138,483		
Total Tax Levied	0		20,696		xxxxxxxxxxxxxxxxx		
Assessed Valuation	0		545,936		603,597		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by KSA 79-2988*

City of Liberty

August 27, 20

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and penalties for doin
that. But the biggest pen
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the machine that make
those dollars grow. Sure,
can be slow growth as w
are experiencing now, bu
it's growth, nonetheless.

There are lots of reason
not to borrow from a retire
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the biggest is the rule tha
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for ANY reason, that loa
becomes all due and pay
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of weeks to come up wit
the money. And if yo
can't? That loan will be au
tomatically converted to
cash withdrawal. Betwee
the penalties and taxes yo
will owe on it right away,
could cost you up to 50%
Gone. Vanished into thi
air. That is just too risky,

Here's an example: Yo

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Montgomery County, ss:

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Printer's fee: **$104.28**

Notary Public

My commission expires: **August 23, 2025**

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2023

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Debt Service							
Library							
Special Highway	20,549				34,500		
Sewer Fund	24,020		24,133		31,133		
Sewer Fund Reserve			5,000		10,000		
Equipment & Truck Fund							
Totals	74,716	36.033	98,133	37.909	138,483	20,672	34.249
						*Revenue Neutral Rate***	*34.287*
Less: Transfers	0		0		0		
Net Expenditure	74,716		98,133		138,483		
Total Tax Levied	0		20,696		xxxxxxxxxxxxxxxxx		
Assessed Valuation	0		545,936		603,597		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by KSA 79-2988*

City of Liberty

August 27, 2022

etc.) than ever, simply because they can. Here's the problem: seeing one's retirement account as a savings account, or worse, a personal ATM machine. That's so ridiculous I cannot even tell you. Sure, it's your money, but it's not your money now. It's for later. It is out of your reach, so you need to get it out of your mind.

The beauty of an IRS-approved retirement account is that you get to save pretax dollars. It's no secret that what you see in your paycheck is not the full amount you earned.

In fact, the amount in your paycheck is shrinking, and many of our elected officials are trying to shrink that even further by increasing taxes. You know what I mean if you live in California -- one of the most heavily taxed states. (Did I mention my husband and I left California for this very reason?) But I digress.

A retirement account allows you to save your money before it gets taxed. If you take your money home you have to earn



you really mess things up There are rules, condition and penalties for doin that. But the biggest pen alty of all is that you sto the machine that make those dollars grow. Sure, can be slow growth as w are experiencing now, bu it's growth, nonetheless.

There are lots of reason not to borrow from a retire ment account, but I thin the biggest is the rule tha should you leave your jo for ANY reason, that loa becomes all due and pay able. You'll have a coup of weeks to come up wit the money. And if yo can't? That loan will be au tomatically converted to cash withdrawal. Betwee the penalties and taxes yo will owe on it right away, could cost you up to 50% Gone. Vanished into thi air. That is just too risky.

Here's an example: Yo