State of Kansas
City

2024

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 expenditure for the various funds for the year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

			2024 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	81,850	18,772	35.006 ✓
Debt Service	10-113				
Library	12-1220				
Special Highway			45,000		
Sewer Fund			46,558		
Sewer Fund Reserve			14,300		
Equipment & Truck Fund			60,698		
Totals		xxxxxx	248,406	18,772	35.006 ✓
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice			536,254		
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 38.549

Assisted by:

Address:

Email:

Montgomery County, Kansas SEAL COUNTY CLERK

Date Attested: 9-5 2023

Charlotte Schmidt
County Clerk

Leanna Herriman
James Tallman
[illegible]
Paul Hanley

Governing Body

City of Liberty

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General Fund	Sewer Fund	6,500	6,500	6,500	KSA 12-631a
	Totals	6,500	6,500	6,500	
	Adjustments*				
	Adjusted Totals	6,500	6,500	6,500	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Liberty

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	20,672	3,464	105	0	74	76
Debt Service						
Library						
TOTAL	20,672	3,464	105	0	74	76

County Treas Motor Vehicle Estimate 3,464

County Treas Recreational Vehicle Estimate 105

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 74

County Treas Watercraft Tax Estimate 76

Motor Vehicle Factor 0.16758

Recreational Vehicle Factor 0.00508

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00358

Watercraft Factor 0.00368

City of Liberty

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2023	Payments Due 2023	Payments Due 2024
				Totals	**0**	**0**	**0**

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

City of Liberty 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	75,289	88,808	54,859
Receipts:			
Ad Valorem Tax	19,823	20,672	xxxxxxxxxxxxxxx
Delinquent Tax	1,247	250	500
Motor Vehicle Tax	3,543	3,652	3,464
Recreational Vehicle Tax	68	122	105
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	76	145	74
Watercraft Tax	37	60	76
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	0	0	0
Compensating Use Tax	0	0	0
Local Sales Tax	0	0	0
Franchise Tax	6,914	4,000	4,000
Licenses	220	0	0
Building Permits	0	0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**31,928**	**28,901**	**8,219**
Resources Available:	**107,216**	**117,709**	**63,078**
Expenditures:			
Salaries	2,120	2,300	2,500
Employee Benefits	0	1,200	1,500
Repairs	1,375	1,000	15,000
Contractual		10,000	10,000
Utilities	3,993	600	600
Supplies	3,084	1,500	1,500
Insurance	4,200	4,500	4,500
Capital Outlay	1,728	30,000	30,000
Operations	165	5,250	5,250
Transfer to Sewer Fund	771	6,500	10,000
Taxes	972	0	1,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E	Exceed 10% Rule		
Total Expenditures	**18,408**	**62,850**	**81,850**
Unencumbered Cash Balance Dec 31	88,808	54,859	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	69,000	62,850	81,850
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	81,850
		Tax Required	18,772
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	18,772

CPA Summary

City of Liberty 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	27,135	38,914	42,424
Receipts:			
State of Kansas Gas Tax	11,265	3,030	3,000
County Transfers Gas	514	480	480
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,779**	**3,510**	**3,480**
Resources Available:	**38,914**	**42,424**	**45,904**
Expenditures:			
Street Repair and Maint	0	0	45,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**45,000**
Unencumbered Cash Balance Dec 31	38,914	42,424	904
2022/2023/2024 Budget Authority Amount	30,925	34,500	45,000

Adopted Budget **Sewer Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	19,245	23,893	27,335
Receipts:			
Charges to Customers	26,402	20,000	20,000
Transfer from General Fund		8,500	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**26,402**	**28,500**	**30,000**
Resources Available:	**45,647**	**52,393**	**57,335**
Expenditures:			
Salaries	3,355	3,500	3,500
Utilities	681	1,500	1,500
Permits & Licenses	732	125	125
Maintenance	441	3,500	25,000
Refunds	131	0	0
Supplies	281	300	300
Payment of Sewer Loan	16,133	16,133	16,133
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**21,754**	**25,058**	**46,558**
Unencumbered Cash Balance Dec 31	23,893	27,335	10,777
2022/2023/2024 Budget Authority Amount	24,133	31,133	46,558

CPA Summary

City of Liberty 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Fund Reserve**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	14,100	14,200
Receipts:			
Certificate of Deposit	14,000		
Interest on Idle Funds	100	100	100
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**14,100**	**100**	**100**
Resources Available:	**14,100**	**14,200**	**14,300**
Expenditures:			
Sewer Repair Reserve	0	0	14,300
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**14,300**
Unencumbered Cash Balance Dec 31	14,100	14,200	0
2022/2023/2024 Budget Authority Amoun	5,000	10,000	14,300

Adopted Budget **Equipment & Truck Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	43,765	50,698	55,698
Receipts:			
	6,933	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,933**	**5,000**	**5,000**
Resources Available:	**50,698**	**55,698**	**60,698**
Expenditures:			
Backhoe/Tractor	0	0	60,698
Dump Truck			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**60,698**
Unencumbered Cash Balance Dec 31	50,698	55,698	0
2022/2023/2024 Budget Authority Amoun	0	0	60,698

See Tab E

CPA Summary

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Liberty
will meet on September 5, 2023 at 6:30 PM at Methodist Church 14th & Main Liberty 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 Office, Courthouse, Independence and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	18,408	37.909	62,850	37.245	81,850	18,772	35.005
Debt Service							
Library							
Special Highway					45,000		
Sewer Fund	21,754		25,058		46,558		
Sewer Fund Reserve					14,300		
Equipment & Truck Fund					60,698		
Totals	40,162	37.909	87,908	37.245	248,406	18,772	35.005
						*Revenue Neutral Rate***	*38.549*
Less: Transfers	6,500		6,500		6,500		
Net Expenditure	33,662		81,408		241,906		
Total Tax Levied	20,969		20,672		xxxxxxxxxxxxxxxxx		
Assessed Valuation	545,936		6,036,501		536,254		

Outstanding Indebtedness, January 1,	2021	2022	2023
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
City Official Title:

RESOLUTION NO. 2023-9

A Resolution of the City of Liberty, Kansas to levy a property tax rate exceeding the REVENUE NEUTRAL RATE.

WHEREAS, the Revenue Neutral rate for the City of Liberty was calculated as 38.001 mills by the Montgomery County Clerk, and

WHEREAS, the budget proposed by the Governing Body of the City of Liberty will require the levy of the property tax rate exceeding the Revenue Neutral Rate, and

WHEREAS, THE Governing Body held a hearing on September 5, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Liberty having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LIBERTY

The City of Liberty shall levy a property tax rate exceeding the Revenue Neutral rate of 38.549 mills.

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 5th day of September 2023 and signed by the Governing Body.

Leanna Herriman

James Tallman

[illegible]

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 25, 2023**

Subscribed to and sworn before me on this **29th** day of **August, 2023.**
Printer's fee: **$113.76**

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 25, 2023)

State of Kansas
City

2024

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G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
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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
City Official Title:

August 25, 2023

D

BIL

INDEPENDENCE
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SALES - REPAIR - INSTALL



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Providing top-quali
garage door services
more than 40 year

620-331-2445 or 800-794-9125

Your Business Card

HERE!

Affidavit of Publication

STATE OF KANSAS
Montgomery County, ss:

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Independence Daily Reporter

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City of Liberty
City Official Title:

August 25, 2023

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The City of Liberty shall levy a property tax rate exceeding the Revenue Neutral rate of 38.549 mills.

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 5th day of September 2023 and signed by the Governing Body.

Leanna Herriman

James Tallman

_____

_____

_____