State of Kansas
City

2025

CERTIFICATE

To the Clerk of Seward County, State of Kansas
We, the undersigned, officers 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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	22,075,365	6,179,527	44.895
Debt Service	10-113	8	1,108,900		
Library	12-1220	8	671,200	598,475	4.348
Employee Benefits	12-16, 102	9	0		
Special Fire	12-110b	9	171,500	154,798	1.124
Special Highway		10	791,600		
Convention & Tourism		10	615,350		
Communications		11	1,517,900		
Special Parks & Recreation		11	69,000		
Special Alcohol Treatment		12	70,000		
Economic Incentives		12	1,990,000		
Enterprise Fleet Management		13	838,900		
City 1/2% Educate Sales Tax		14	2,700,000		
City 1% Sales Tax		14	10,215,390		
Airport Utility		15	664,900		
Air Museum		16	766,200		
Wastewater Utilitiy		16	6,701,200		
Solid Waste Utility		17	3,190,200		
Water Utility		18	7,536,600		
Non-Budgeted Funds-A		19			
Totals		xxxxx	61,694,205	6,932,800	50.367
Budget Hearing Notice		20			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					136,254,552
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	50.367
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: 9-26 2024

Stacia D. Long
County Clerk

Jose Lara, Major

Jeff Parsons, Vice Mayor

Matt Landry, Commissioner

Janeth Vazquez, Commissioner

Ron Warren, Commissioner
Governing Body

CPA Summary

RESOLUTION NO. 2421

A RESOLUTION ADOPTING THE 2025 FISCAL YEAR BUDGET AND APPROPRIATING, BY FUND, THE MAXIMUM AMOUNTS TO BE EXPENDED FOR THE BUDGET YEAR 2025.

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

SECTION 1. The 2025 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 2025 Budget, as approved and filed 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 2025 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 2025 funds, to be received by the Chief Financial Officer and Director of Finance.

PASSED AND APPROVED by the Governing Body of the City of Liberal, Kansas and signed by the Mayor on this 24th day of September, 2024.

Jose Lara, Mayor

THE CITY OF LIBERAL SEAL KANSAS

ATTEST:

Alicia Hidalgo, City Clerk

(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

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	6,220,345	749,177	3,575	0	28,026	0
Debt Service						
Library	579,396	69,782	333	0	2,610	0
Employee Benefits						
Special Fire	133,060	16,026	76	0	600	0
TOTAL	6,932,801	834,985	3,984	0	31,236	0

County Treas Motor Vehicle Estimate 834,985
County Treas Recreational Vehicle Estimate 3,984
County Treas 16/20M Vehicle Estimate 0
County Treas Commercial Vehicle Tax Estimate 31,236
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.12044
Recreational Vehicle Factor 0.00057
16/20M Vehicle Factor 0.00000
Commercial Vehicle Factor 0.00451
Watercraft Factor 0.00000

Liberal 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General Fund	Equipment Reserve	0	100,000	100,000	12-1, 117
City 1% Sales Tax	General Fund	175,000	175,000	275,000	12-197
City 1% Sales Tax	Debt Service	225,393	228,100	226,900	12-197
City 1% Sales Tax	Airport	184,203	200,000	200,000	12-197
Solid Waste Utility	Solid Waste Equip Res	0	0	0	12-825d
Wastewater Utility	Wastewater Equip Res	0	291,600	291,600	12-631o
Water Utility	Debt Service	1,084,298	0	0	12-825d
Water Utility	Water Equip Reserve	0	1,026,000	0	12-825d
	Totals	1,668,894	2,020,700	1,093,500	
	Adjustments*				
	Adjusted Totals	1,668,894	2,020,700	1,093,500	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Liberal

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due Interest	Date Due Principal	Amount Due 2024 Interest	Amount Due 2024 Principal	Amount Due 2025 Interest	Amount Due 2025 Principal
General Obligation:											
Series 2018	8/29/2018	9/15/2033	3.00	1,400,000	1,000,000	6/1, 12/1	12/1	31,615	90,000	29,410	90,000
Series 2020 A & B	1/28/2020	12/1/2026	3.00	830,000	295,000	6/1, 12/1	12/1	8,850	140,000	4,650	140,000
Series 2020 C & D	12/29/2020	8/1/2030	0.70	1,880,000	995,000	2/1, 8/1	2/1, 8/1	4,534	410,000	3,350	235,000
Series 2021 A	5/18/2021	10/1/2031	0.99	1,150,000	935,000	4/1, 10/1	10/1	9,770	115,000	8,620	115,000
Series 2021 B	5/18/2021	2/1/2039	0.99	4,770,000	3,290,000	2/1, 8/1	8/1	56,203	185,000	52,503	190,000
Total G.O. Bonds					**6,515,000**			**110,972**	**940,000**	**98,532**	**770,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Bureau of Water	2/2/2015	9/1/2036	2.20	4,274,042	2,917,488	3/1, 9/1	3/1, 9/1	65,609	203,915	61,098	208,425
KDHE Bureau of Water	4/22/2015	9/1/2037	2.11	39,531,880	32,440,785	3/1, 9/1	3/1, 9/1	705,160	2,107,808	660,450	2,152,517
Kansas Public Water Supply	1/23/2023	8/1/2043	1.45	4,060,038	0	2/1, 8/1	2/1, 8/1	58,348	176,702	55,777	179,273
Total Other					**35,358,273**			**829,117**	**2,488,425**	**777,325**	**2,540,216**
Total Indebtedness					**41,873,273**			**940,089**	**3,428,425**	**875,857**	**3,310,216**

Liberal

2025

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, 2024	Payments Due 2024	Payments Due 2025
Lease Purchase - Pumper Truck	4/30/2015	120	2.29	164,203	25,475	18,686	9,343
Lease Purchase - Dump Truck	4/30/2015	120	2.29	115,068	20,575	12,720	6,360
Lease Purchase - Street Sweeper	9/8/2016	120	2.72	211,500	69,550	24,299	24,299
Lease Purchase - Front-End Loa	4/30/2018	84	4.13	149,892	24,347	24,373	0
Lease Purchase - Comm Equip	12/1/2019	60	2.77	585,973	237,458	123,685	123,685
Lease Purchase - Pumper Truck	4/19/2024	60	5.82	361,958	0	81,608	81,608
Totals					**377,405**	**285,371**	**245,294**

*****If 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: 2025

Library found in: Liberal
Seward County

As provided in KSA 75-2553 *et seq.,* 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 2024	Proposed Year 2025
Ad Valorem Tax	$579,396	$598,475
Delinquent Tax	$0	$0
Motor Vehicle Tax	$67,418	$69,782
Recreational Vehicle Tax	$366	$333
16/20M Vehicle Tax	$0	$0
TOTAL TAXES	$647,180	$668,590
Difference in Total Taxes:	$21,410	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	#REF!	#REF!
Did Assessed Valuation Decrease?	#REF!	
Levy Rate	#REF!	#REF!
Difference in Levy Rate:	#REF!	
Qualify for grant: #REF!		

Overall does the municipality qualify for a grant? **Qualify**

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

Liberal 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,431,495	7,950,026	3,865,260
Receipts:			
Ad Valorem Tax	5,986,107	6,220,345	xxxxxxxxxxxxxxxxx
Delinquent Tax	112,359	100,000	
Motor Vehicle Tax	525,125	782,596	749,177
Recreational Vehicle Tax	0	4,252	3,575
16/20M Vehicle Tax	0		0
Commercial Vehicle Tax	19,483	46,665	28,026
Watercraft Tax	0		0
Gross Earning (Intangible) Tax	0		0
LAVTR	0		
City and County Revenue Sharing	0		
Royalties & Leases	20,832	20,500	18,500
Local Alcoholic Liquor	64,440	69,000	66,200
Local Sales Tax - County	3,734,179	3,300,000	3,500,000
Franchise Fees	2,039,837	2,079,000	2,037,500
Licenses	32,608	37,500	60,000
Administration Fees - Utilities	1,975,244	2,418,200	2,423,200
Municipal Court	625,867	693,700	678,700
Police	29,524	34,000	40,000
Animal Control	43,311	39,100	50,100
Building Inspection/Code Enforcement	272,037	230,000	245,000
Street Department	58,738	43,500	62,000
Fleet Maintenance	0	500	500
Recreation	356,440	263,100	631,600
Swimming Pool	144,744	147,500	155,000
Golf Course	429,972	346,000	446,500
Parks	48,587	48,500	56,900
Arkalon	120,259	100,600	134,600
Depot	6,500	0	0
Grier House	22,000	66,000	66,000
Cemetery	62,640	49,900	52,000
Utility Billing	0	0	0
Transfers: 1% City Sales Tax Fund	175,000	175,000	275,000
In Lieu of Taxes (IRB)	0	500	500
Interest on Idle Funds	134,776	310,000	150,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	140,991	126,477	100,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,181,601**	**17,752,435**	**12,030,578**
Resources Available:	**26,613,096**	**25,702,460**	**15,895,838**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	26,613,096	22,950,306	13,143,684
Expenditures:			
Non-Departmental	1,081,255	1,112,700	1,016,500
Legislative	97,952	142,000	126,900
Municipal Court	987,523	1,185,000	1,210,400
Administration	1,019,439	407,800	409,900
Finance	499,611	651,900	617,400
Personnel	270,255	280,200	334,600
Building Maintenance	323,309	360,300	340,100
Information Technology	302,773	503,800	563,615
Planning & Zoning	2,949	10,000	0
Police	4,598,117	6,353,457	6,145,300
Animal Control	413,302	547,100	630,900
Fire	3,096,876	2,577,500	2,897,000
Building Inspection/Code Enforcement	618,440	730,000	734,200
Traffic Control	146,641	272,750	317,850
Street	714,060	1,233,350	1,058,400
Fleet Maintenance	91,330	151,000	121,900
Engineering	6,292	30,500	0
Street Lighting	309,861	365,000	365,000
Recreation	1,248,950	1,096,400	960,250
Griff Golf	2,651	0	0
Swimming Pool	250,862	328,000	229,600
Golf Course	797,235	1,001,000	1,156,950
Parks	781,275	1,028,000	947,300
Arkalon	48,879	76,800	302,000
Economic Development	38	0	0
Depot	14,575	16,000	15,700
Grier House	93,015	75,300	76,200
Cemetery	147,059	190,200	173,200
Utility Billing	77,857	0	0
Communications	503,700	987,000	817,000
Transfer: Equipment Reserve	0	100,000	100,000
Transfer: Enterprise Fleet Management	0	0	387,200
Cash Reserve (2025 column)	0	0	0
Miscellaneous	116,991	24,143	20,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**18,663,071**	**21,837,200**	**22,075,365**
Unencumbered Cash Balance Dec 31	7,950,026	3,865,260	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	19,159,969	21,837,200	22,075,365
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,075,365
		Tax Required	6,179,527
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	6,179,527

CPA Summary

Liberal 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,806,804	1,803,147	819,900
Receipts:			
Ad Valorem Tax	98,149	0	xxxxxxxxxxxxxxxx
Delinquent Tax	2,062	0	0
Motor Vehicle Tax	14,420	12,725	
Recreational Vehicle Tax	0	69	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	566	759	
Watercraft Tax	0	0	
Special Assessments	70,063	63,000	62,000
Transfers: General Fund	185,456	0	
1% City Sales Tax	122,407	228,100	226,900
Water Utility	34,521		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous		100	100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	527,645	304,753	289,000
Resources Available:	3,334,449	2,107,900	1,108,900
Expenditures:			
Debt Service	1,531,302	1,286,400	1,108,900
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	1,600	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,531,302	1,288,000	1,108,900
Unencumbered Cash Balance Dec 31	1,803,147	819,900	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,663,000	1,288,000	1,108,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,108,900
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	517,617	579,396	xxxxxxxxxxxxxxxx
Delinquent Tax	12,743	0	
Motor Vehicle Tax	68,476	67,418	69,782
Recreational Vehicle Tax	0	366	333
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	2,552	4,020	2,610
Watercraft Tax		0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	601,388	651,200	72,725
Resources Available:	601,388	651,200	72,725
Expenditures:			
Appropriations	601,388	651,200	671,200
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	601,388	651,200	671,200
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	626,531	651,200	671,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	671,200
		Tax Required	598,475
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	598,475

CPA Summary

Liberal 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	345,939	0	0
Receipts:			
Ad Valorem Tax	-22,608	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	30,160	0	0
Motor Vehicle Tax	228,987	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	8,515	0	
Watercraft Tax	0	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	245,054	0	0
Resources Available:	590,993	0	0
Expenditures:			
Employer Taxes/Employee Expenses	590,993		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	590,993	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	600,000	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget Special Fire	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	-28,917	0	0
Receipts:			
Ad Valorem Tax	40,731	133,060	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,018	0	0
Motor Vehicle Tax	5,644	5,295	16,026
Recreational Vehicle Tax	0	29	76
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	210	316	600
Watercraft Tax	0	0	0
Interest on Idle Funds	0		
Neighborhood Revitalization Rebate	0		0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	47,603	138,700	16,702
Resources Available:	18,686	138,700	16,702
Expenditures:			
Capital Expenses	0	0	80,000
Lease Purchase Payment	18,686	138,700	91,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	18,686	138,700	171,500
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	50,000	138,700	171,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	171,500
		Tax Required	154,798
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	154,798

CPA Summary

Liberal 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	113,997	31,881	72,790
Receipts:			
State of Kansas Gas Tax	526,078	519,250	518,810
County Transfers Gas	0	0	0
Federal Funds Exchange	241,607	246,859	200,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**767,685**	**766,109**	**718,810**
Resources Available:	**881,682**	**797,990**	**791,600**
Expenditures:			
Personnel Expenses	114,324	272,700	156,400
Operations & Maintenance	735,477	452,200	634,900
Cash Reserve (2025 column)	0		
Miscellaneous	0	300	300
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**849,801**	**725,200**	**791,600**
Unencumbered Cash Balance Dec 31	31,881	72,790	0
2023/2024/2025 Budget Authority Amount	1,100,000	725,200	791,600

Adopted Budget

Convention & Tourism	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	133,225	118,950	100,350
Receipts:			
Transient Guest Tax	458,594	475,000	500,000
Tourist Center Revenue	13,801	15,000	15,000
Tri Southwest KS Revenue	3,607	0	0
Interest on Idle Funds			
Miscellaneous	132		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**476,134**	**490,000**	**515,000**
Resources Available:	**609,359**	**608,950**	**615,350**
Expenditures:			
Personnel Expenses	204,275	210,200	223,400
Operations & Maintenance	149,652	158,100	165,450
Promotional Expenses	136,483	140,300	146,500
Capital Expenses	0	0	80,000
Cash Reserve (2025 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**490,409**	**508,600**	**615,350**
Unencumbered Cash Balance Dec 31	118,950	100,350	0
2023/2024/2025 Budget Authority Amount	525,000	508,600	615,350

CPA Summary

Liberal 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Communications**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	356,685	250,000	150,000
Receipts:			
City of Liberal	503,700	744,000	816,540
Seward County	405,900	510,500	544,360
Interest on Idle Funds	5,244	1,500	7,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**914,844**	**1,256,000**	**1,367,900**
Resources Available:	**1,271,529**	**1,506,000**	**1,517,900**
Expenditures:			
Personnel Expenses	860,852	1,081,600	1,100,600
Operations & Maintenance	153,223	208,200	235,100
Capital Expenses	7,019	65,000	181,000
Cash Reserve (2025 column)		0	
Miscellaneous	435	1,200	1,200
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,021,529**	**1,356,000**	**1,517,900**
Unencumbered Cash Balance Dec 31	250,000	150,000	0
2023/2024/2025 Budget Authority Amoun	1,050,000	1,356,000	1,517,900

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	440	440
Receipts:			
Alcoholic Beverage Tax	64,440	69,000	69,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**64,440**	**69,000**	**69,000**
Resources Available:	**64,440**	**69,440**	**69,440**
Expenditures:			
Operating Expenses	64,000	69,000	69,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**64,000**	**69,000**	**69,000**
Unencumbered Cash Balance Dec 31	440	440	440
2023/2024/2025 Budget Authority Amoun	64,000	69,000	69,000

CPA Summary

Liberal 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol Treatment**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	15,934	10,000	10,000
Receipts:			
Alcoholic Beverage Tax	64,440	69,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**64,440**	**69,000**	**60,000**
Resources Available:	**80,374**	**79,000**	**70,000**
Expenditures:			
Drug Court Expenses	70,374	69,000	70,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**70,374**	**69,000**	**70,000**
Unencumbered Cash Balance Dec 31	10,000	10,000	0
2023/2024/2025 Budget Authority Amoun	75,000	69,000	70,000

Adopted Budget

Economic Incentives	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	56,274	1	1
Receipts:			
Community Improvement District	590,274	546,000	615,000
Rural Housing Incentive District	118,385	300,000	155,000
Transient Guest Tax Rebate	206,738	250,000	250,000
Tax Increment Financing	384,095	450,000	450,000
Moderate Income Housing Grant	0	0	520,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,299,493**	**1,546,000**	**1,990,000**
Resources Available:	**1,355,767**	**1,546,001**	**1,990,001**
Expenditures:			
Community Improvement District	645,858	546,000	615,000
Rural Housing Incentive District	118,385	300,000	155,000
Transient Guest Tax Rebate	209,760	250,000	250,000
Tax Increment Financing	381,762	450,000	450,000
Moderate Income Housing Grant	0	0	520,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,355,766**	**1,546,000**	**1,990,000**
Unencumbered Cash Balance Dec 31	1	1	1
2023/2024/2025 Budget Authority Amoun	1,450,000	1,546,000	1,990,000

CPA Summary

Liberal 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Enterprise Fleet Management**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
General Fund Transfer In			387,200
Building Maintenance Company Owned Sales			6,500
Police Company Owned Sales			102,500
Fire Company Owned Sales			4,000
Traffic Control Company Owned Sales			14,500
Street Company Owned Sales			13,500
Solid Waste Company Owned Sales			6,500
Solid Waste Transfer In			16,500
Wastewater Company Owned Sales			30,500
Wastewater Transfer In			50,700
Parks Company Owned Sales			23,000
Water Company Owned Sales			36,000
Water Transfer In			114,800
Airport Company Owned Sales			8,500
Airport Transfer In			14,700
Beautification Company Owned Sales			4,000
Beautification Transfer In			5,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	838,900
Resources Available:	0	0	838,900
Expenditures:			
Municipal Court			2,000
Administrative			15,000
Building Maintenance			27,400
Police			270,500
Animal Control			5,200
Fire			13,500
Building Inspection			3,000
Traffic Control			25,300
Street/Highway			94,500
Refuse			23,000
Wastewater Administrative			75,200
Wastewater Line Cleaning			3,000
Wastewater Plant Operation			3,000
Parks			92,500
Arkalon			2,100
Cemetery			200
Water Utility Admin			142,800
Water Utility			3,000
Water Distribution			5,000
Airport			23,200
Beautification			9,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	838,900
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	838,900

CPA Summary

Liberal 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City 1% Sales Tax**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,650,682	9,868,091	5,755,391
Receipts:			
Streets, Drainage, Other Cap Imp	3,082,696	2,500,000	2,520,000
Economic Development	1,223,674	1,885,900	630,000
Crime Prevention Drugs & Alcohol	256,891	200,000	210,000
Housing & Community Development	770,674	550,000	630,000
Beautification	261,941	205,000	215,000
Interest on Idle Funds	255,198	21,000	255,000
Miscellaneous	2,500	5,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,853,576**	**5,366,900**	**4,460,000**
Resources Available:	**15,504,258**	**15,234,991**	**10,215,391**
Expenditures:			
Streets, Drainage, Other Cap Imp	2,451,354	4,066,900	4,347,500
Economic Development	1,191,712	2,626,000	2,575,990
Crime Prevention Drugs & Alcohol	426,501	392,000	415,900
Housing & Community Development	671,288	1,473,000	1,776,100
Beautification	303,185	318,000	389,500
Transfers: General Fund	175,000	175,000	275,000
Debt Service	225,393	228,100	226,900
Airport	184,203	200,000	200,000
Cash Reserve (2025 column)			
Miscellaneous	7,530	600	8,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,636,167**	**9,479,600**	**10,215,390**
Unencumbered Cash Balance Dec 31	9,868,091	5,755,391	1
2023/2024/2025 Budget Authority Amount	6,725,000	9,479,600	10,215,390

Adopted Budget

City 1/2% Educate Sales Tax	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	14,212	14,212
Receipts:			
1/2% Educational Sales Tax	2,583,513	2,700,000	2,700,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,583,513**	**2,700,000**	**2,700,000**
Resources Available:	**2,583,513**	**2,714,212**	**2,714,212**
Expenditures:			
Appropriations	2,584,301	2,699,900	2,699,900
Operational Expenses	0	100	100
Cash Reserve (2025 column)			
Miscellaneous	-15,000		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,569,301**	**2,700,000**	**2,700,000**
Unencumbered Cash Balance Dec 31	14,212	14,212	14,212
2023/2024/2025 Budget Authority Amount	2,570,000	2,700,000	2,700,000

CPA Summary

Liberal 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	561,752	374,252
Receipts:			
Leases	245,833	255,000	250,000
Grant Proceeds	877,175	0	0
Landing Fees	24,331	19,000	20,000
Royalties	15,833	15,000	15,000
Property Tax Reimbursement	34,058	32,000	32,000
Transfer: Economic Development	184,203	175,000	180,000
Interest on Idle Funds	21,208	1,000	19,000
Miscellaneous	0	4,000	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,402,641**	**501,000**	**516,000**
Resources Available:	**1,402,641**	**1,062,752**	**890,252**
Expenditures:			
Personnel Expenses	238,867	251,500	261,800
Operations & Maintenance	791,760	274,500	255,900
Capital Expenses	0	160,000	130,000
Transfer: Enterprise Fleet	0	0	14,700
Cash Reserve (2025 column)			
Miscellaneous	(189,738)	2,500	2,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**840,889**	**688,500**	**664,900**
Unencumbered Cash Balance Dec 31	561,752	374,252	225,352
2023/2024/2025 Budget Authority Amount	990,000	769,000	664,900

CPA Summary

Liberal 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Air Museum**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	415,823	474,700	231,700
Receipts:			
Transient Guest Tax	30,000	30,000	30,000
Air Museum	418,389	496,000	504,000
Interest on Idle Funds			
Miscellaneous			500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**448,389**	**526,000**	**534,500**
Resources Available:	**864,212**	**1,000,700**	**766,200**
Expenditures:			
Personnel Expenses	232,868	402,200	399,600
Operations & Maintenance	156,426	166,300	196,100
Capital Expenses	0	200,000	170,000
Cash Reserve (2025 column)			
Miscellaneous	218	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**389,512**	**769,000**	**766,200**
Unencumbered Cash Balance Dec 31	474,700	231,700	0
2023/2024/2025 Budget Authority Amoun	498,000	769,000	766,200

Adopted Budget

Wastewater Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,782,441	4,641,700	2,313,200
Receipts:			
Sales & Charges	3,686,667	4,085,500	4,381,000
Transfer: Wastewater Treatment NBP	311,239	0	0
Debt Recovery	6,368		
Interest on Idle Funds	55,936	5,000	5,000
Miscellaneous	3,406	2,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,063,615**	**4,092,500**	**4,388,000**
Resources Available:	**7,846,056**	**8,734,200**	**6,701,200**
Expenditures:			
Personnel Expenses	830,210	1,216,000	1,337,400
Operations & Maintenance	1,452,570	1,778,700	1,780,900
Capital Expenses	10,347	45,000	150,000
Transfer: Debt Service	909,656	3,082,600	3,082,600
Wastewater Equip Reserve	0	291,600	291,600
Enterprise Fleet	0	0	50,700
Cash Reserve (2025 column)			
Miscellaneous	1,574	7,100	8,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,204,356**	**6,421,000**	**6,701,200**
Unencumbered Cash Balance Dec 31	4,641,700	2,313,200	0
2023/2024/2025 Budget Authority Amoun	4,014,000	6,421,000	6,701,200

CPA Summary

Liberal 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	632,667	754,200	457,200
Receipts:			
Sales & Charges	2,440,461	2,575,000	2,700,000
Trash Bag Sales	23,175	25,000	25,000
Recycle Revenue	105	2,000	2,000
Debt Recovery	3,941	0	0
Interest on Idle Funds	7,982	6,000	6,000
Miscellaneous	1,241		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,476,906**	**2,608,000**	**2,733,000**
Resources Available:	**3,109,573**	**3,362,200**	**3,190,200**
Expenditures:			
Personnel Expenses	941,994	1,226,700	1,298,800
Operations & Maintenance	1,410,918	1,669,900	1,791,400
Recycle Expenses	0	5,000	5,000
Transfer: Solid Waste Reserve	0	0	0
Capital Expenses	0	0	75,000
Transfer: Enterprise Fleet	0	0	16,500
Cash Reserve (2025 column)			
Miscellaneous	2,461	3,400	3,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,355,372**	**2,905,000**	**3,190,200**
Unencumbered Cash Balance Dec 31	754,200	457,200	0
2023/2024/2025 Budget Authority Amount	2,597,000	2,905,000	3,190,200

CPA Summary

Liberal 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,854,901	3,199,210	1,262,600
Receipts:			
Sales & Charges	6,302,941	5,652,190	6,116,000
Debt Recovery	5,793	0	
Interest on Idle Funds	139,468	7,000	150,000
Miscellaneous	5,784	8,000	8,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,453,987**	**5,667,190**	**6,274,000**
Resources Available:	**8,308,888**	**8,866,400**	**7,536,600**
Expenditures:			
Personnel Expenses	1,204,926	1,635,400	1,605,800
Operations & Maintenance	3,234,655	4,819,600	5,658,000
Capital Expenses	0	115,000	150,000
Transfer: Debt Service	644,553	0	0
Water Equip Reserve	0	1,026,000	0
Transfer: Enterprise Fleet	0	0	114,800
Cash Reserve (2025 column)			
Miscellaneous	25,543	7,800	8,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,109,678**	**7,603,800**	**7,536,600**
Unencumbered Cash Balance Dec 31	3,199,210	1,262,600	0
2023/2024/2025 Budget Authority Amount	6,581,000	7,603,800	7,536,600

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Solid Waste Equip Rese**		**Wastewater Equip Rese**		**Water Reserve**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	982,316	Cash Balance Jan 1	1,095,040	Cash Balance Jan 1	260,993	Cash Balance Jan 1	2,319,682	Cash Balance Jan 1		4,658,030
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer General Fund	0	Transfer Solid Waste	0	Transfer Wastewater	0	Transfer Water	0			
Insurance Proceeds	685					Interest Revenues	62,859			
Total Receipts	685	Total Receipts	0	Total Receipts	0	Total Receipts	62859	Total Receipts	0	63,544
Resources Available:	983,001	Resources Available:	1,095,040	Resources Available:	260,993	Resources Available:	2,382,541	Resources Available:	0	4,721,574
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Expenses	139,970	Capital Expenses	0	Capital Expenses	0	Capital Expenses	0			
Total Expenditures	139,970	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	139,970
Cash Balance Dec 31	843,030	Cash Balance Dec 31	1,095,040	Cash Balance Dec 31	260,993	Cash Balance Dec 31	2,382,541	Cash Balance Dec 31	0	4,581,604 **
										4,581,604 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
Liberal
will meet on September 24th 2024 at 5:30 PM at Liberal Recreation Center 950 S. Grant 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 Clerk's Office, Liberal City Hall, 324 N. Kansas Ave. and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	18,663,071	50.158	21,837,200	47.623	22,075,365	6,179,527	44.097
Debt Service	1,531,302	0.816	1,288,000	0.000	1,108,900	0	0.000
Library	601,388	4.321	651,200	4.436	671,200	598,475	4.271
Employee Benefits	590,993	0.000	0	0.000	0	0	0.000
Special Fire	18,686	0.340	138,700	1.019	171,500	154,798	1.105
Special Highway	849,801		725,200		791,600		
Enterprise Fleet Management	0		0		838,900		
Convention & Tourism	490,409		508,600		615,350		
Communications	1,021,529		1,356,000		1,517,900		
Special Parks & Recreation	64,000		69,000		69,000		
Special Alcohol Treatment	70,374		69,000		70,000		
Economic Incentives	1,355,766		1,546,000		1,990,000		
City 1/2% Educate Sales Tax	2,569,301		2,700,000		2,700,000		
City 1% Sales Tax	5,636,167		9,479,600		10,215,390		
Airport Utility	840,889		688,500		664,900		
Air Museum	389,512		769,000		766,200		
Solid Waste Utility	2,355,372		2,905,000		3,190,200		
Wastewater Utility	3,204,356		6,421,000		6,701,200		
Water Utility	5,109,678		7,603,800		7,536,600		
Totals	45,362,593	55.635	58,755,800	53.078	61,694,205	6,932,800	49.473
						*Revenue Neutral Rate***	*50.367*
Less: Transfers	1,668,894		2,020,700		1,093,500		
Net Expenditure	43,693,699		56,735,100		60,600,705		
Total Tax Levied	6,932,519		6,932,801		xxxxxxxxxxxxxxxxx		
Assessed Valuation	124,609,987		132,975,530		140,135,745		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	8,320,000	7,440,000	6,515,000
Revenue Bonds	0	0	0
Other	30,168,202	29,968,846	35,358,273
Lease Purchase Principal	880,913	566,523	377,405
Total	39,369,115	37,975,369	42,250,678

*Tax rates are expressed in mills

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

Scarlette Diseker
Official Title: Chief Financial Officer

PROOF OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

Shay Bales, 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 12 day of September, 2024

Shay Bales

SUBSCRIBED AND SWORN to before me this 12 day of September, 2024

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2028

Printer's Fee . . . $54.00

NOTARY PUBLIC - STATE OF KANSAS
Leslie Bales
My Commission Expires 7-22-28

(First Published in the High Plains Daily Leader & Times, Liberal Kansas September 12, 2024)t1

NOTICE OF BUDGET HEARING

The governing body of

Liberal

will meet on September 24th 2024 at 5:30 PM at Liberal Recreation Center 950 S. Grant 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 Clerk's Office, Liberal City Hall, 324 N. Kansas Ave. and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	18,663,071	50.158	21,837,200	47.812	22,075,365	6,179,527	44.097
Debt Service	2,175,855	0.816	1,288,000	0.000	1,108,900	0	0.000
Library	601,389	4.321	651,200	4.453	671,200	598,475	4.271
Employee Benefits	590,993	0.000	0	0.000	0	0	0.000
Special Fire	18,686	0.340	138,700	1.023	171,500	154,798	1.105
Special Highway	849,802		725,200		791,600		
Enterprise Fleet Management	0		0		838,900		
Convention & Tourism	490,409		508,600		615,359		
Communications	1,021,529		1,356,000		1,517,900		
Special Parks & Recreation	64,000		69,000		69,000		
Special Alcohol Treatment	70,374		69,000		70,000		
Economic Incentives	1,354,766		1,546,000		1,990,000		
City 1/2% Educate Sales Tax	2,569,301		2,700,000		2,700,000		
City 1% Sales Tax	5,636,167		9,479,600		10,215,390		
Airport Utility	840,889		688,500		664,900		
Air Museum	389,512		769,000		766,200		
Solid Waste Utility	2,355,372		2,905,000		3,190,200		
Wastewater Utility	3,204,356		6,421,000		6,701,200		
Water Utility	5,109,678		7,603,800		7,586,600		
Totals	46,006,147	55.635	58,755,800	53.288	61,694,205	6,932,800	49.473
					Revenue Neutral Rate**		50.367
Less: Transfers	2,423,016		2,064,045		2,423,200		
Net Expenditure	43,583,131		56,691,755		59,271,005		
Total Tax Levied	6,932,519		6,932,801		XXXXXXXXXXXXXXXXX		
Assessed Valuation	124,609,987		132,975,530		140,155,745		
Outstanding Indebtedness, January 1.	2022		2023		2024		
G.O. Bonds	8,320,000		7,440,000		6,515,000		
Revenue Bonds	0		0		0		
Other	30,168,202		29,968,846		35,358,273		
Lease Purchase Principal	880,913		566,523		377,405		
Total	39,369,115		37,975,369		42,250,678		

*Tax rates are expressed in mills

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

Seariette Disseker
Official Title: Chief Finance Officer