State of Kansas
City

2024

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: 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		6				
Fund	**K.S.A.**					
General	12-101a	7	21,837,200	6,220,345	47.623	
Debt Service	10-113	8	1,288,000	0		
Library	12-1220	8	651,200	579,396	4.436	NTE 4.5 MILLS
Employee Benefits	12-16, 102	9	0	0		
Special Fire	12-110b	9	138,700	133,060	1.019	
Special Highway		10	725,200			
Convention & Tourism		10	508,600			
Communications		11	1,356,000			
Special Parks & Recreation		11	69,000			
Special Alcohol Treatment		12	69,000			
Economic Incentives		12	1,546,000			
City 1/2% Educate Sales Tax		13	2,700,000			
City 1% Sales Tax		13	9,479,600			
Airport Utility		14	688,500			
Air Museum		14	769,000			
Solid Waste Utility		15	2,905,000			
Wastewater Utility		15	6,421,000			
Water Utility		16	7,603,800			
Non-Budgeted Funds-A		17				
Totals		xxxxxx	58,755,800	6,932,801	53.078	
Budget Hearing Notice		18			County Clerk's Use Only	
Combined Rate and Budget Hearing Notice					130,617,458	
RNR Hearing Notice						
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation	

Revenue Neutral Rate: 53.288

Assisted by: _____

Address: _____

Email: _____

Attest: 9-29 2023

Stacia D. Long
County Clerk

Jose Lara, Mayor

Jeff Parsons, Vice Mayor

Chris Linenbroker, Commissioner

Janeth Vazquez, Commissioner

Ron Warren, Commissioner

Governing Body

CPA Summary

RESOLUTION NO. 2405

A RESOLUTION ADOPTING THE 2024 FISCAL YEAR BUDGET, APPROVING THE 2024 PAY PLAN, AND APPROPRIATING BY FUND THE MAXIMUM AMOUNTS TO BE EXPENDED FOR THE BUDGET YEAR 2024.

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

SECTION 1. The 2024 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 2024 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 2024 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 2024 funds, to be received by the Director of Finance.

SECTION 4. The proposed 2024 Pay Plan is hereby approved and the City Manager and Director of Human Resources are authorized to implement it effective January 1, 2024.

PASSED AND APPROVED by the Governing Body of the City of Liberal, Kansas and signed by the Mayor on this 26th day of September, 2023.

Jose Lara, Mayor

THE CITY OF LIBERAL SEAL KANSAS

ATTEST:

Rusty Varnado, City Manager

(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

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 14 day of September, 2023

Shay Bales

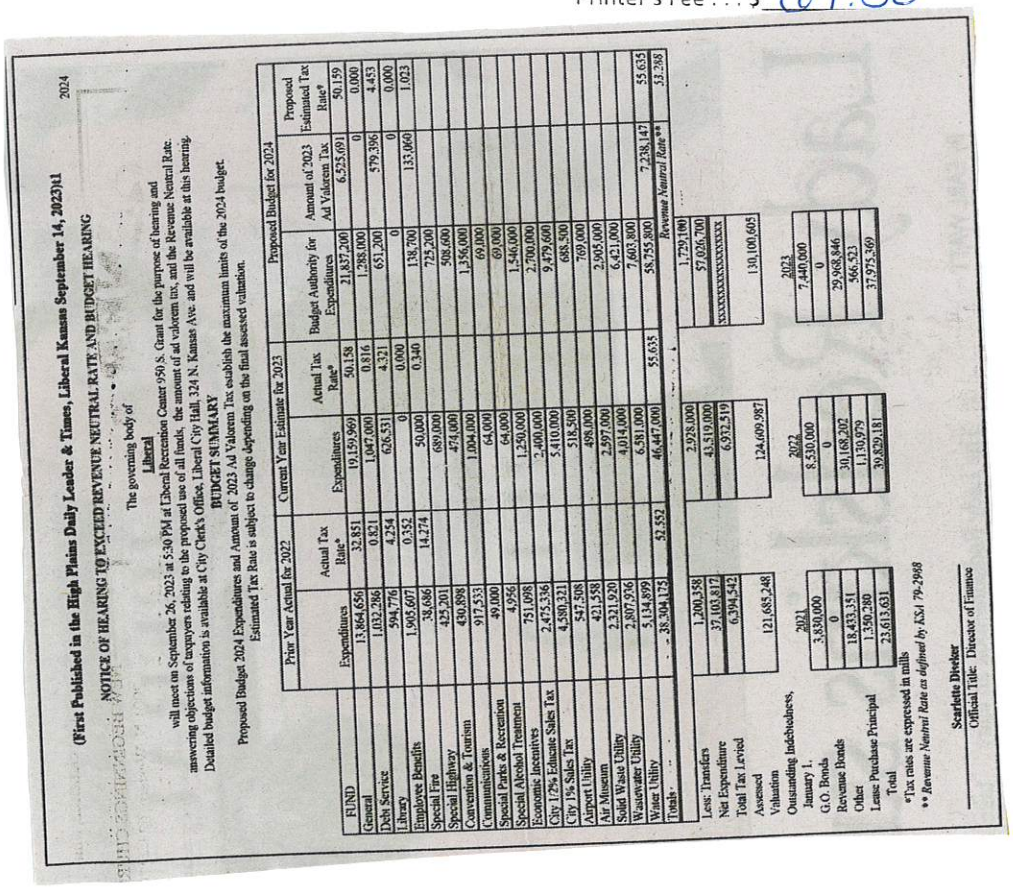
SUBSCRIBED AND SWORN to before me this 14 day of September, 2023.

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2024

Printer's Fee . . . $ 67.30

NOTARY PUBLIC - STATE OF KANSAS
Leslie Bales
My Commission Expires 7-22-24



(First Published in the High Plains Daily Leader & Times, Liberal Kansas September 14, 2023)b1 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Liberal

will meet on September 26, 2023 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, the amount of ad valorem tax, and the Revenue Neutral Rate.

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 2024 Expenditures and Amount of 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	13,864,656	32.851	19,159,969	50.158	21,837,200	6,525,691	50.159
Debt Service	1,032,286	0.821	1,047,000	0.816	1,288,000	0	0.000
Library	594,776	4.254	626,531	4.321	651,200	579,396	4.453
Employee Benefits	1,905,607	0.552	0	0.000	0	0	0.000
Special Fee	38,686	14.274	50,000	0.340	138,700	133,060	1.023
Special Highway	425,201		689,000		725,200		
Convention & Tourism	430,898		474,000		508,600		
Communications	917,533		1,004,000		1,356,000		
Special Parks & Recreation	49,000		64,000		69,000		
Special Alcohol Treatment	4,956		64,000		69,000		
Economic Incentives	751,098		1,250,000		1,546,000		
City 1/2% Educate Sales Tax	2,475,336		2,400,000		2,700,000		
City 1% Sales Tax	4,580,221		5,410,000		9,479,600		
Airport Utility	547,508		518,500		688,300		
Air Museum	421,558		498,000		769,000		
Solid Waste Utility	2,321,920		2,597,000		2,905,000		
Wastewater Utility	2,807,936		4,014,000		6,421,000		
Water Utility	5,134,899		6,581,000		7,603,800	7,228,143	55.635
Totals	38,304,175	52.552	46,447,000	55.635	58,755,800		53.286
						Revenue Neutral Rate**	
Less: Transfers	1,200,358		2,928,000		1,729,100		
Net Expenditure	37,103,817		43,519,000		57,026,700		
Total Tax Levied	6,394,542		6,932,519		xxxxxxxxxxxxxxx		
Assessed Valuation	121,685,248		124,009,987		130,100,605		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	3,830,000		8,530,000		7,440,000		
Revenue Bonds	0		0		0		
Other	18,433,351		30,168,202		29,968,846		
Lease Purchase Principal	1,350,280		11,350,979		366,523		
Total	23,613,631		30,829,181		37,975,369		

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

Scarlette Dreher
Official Title: Director of Finance

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	6,250,167	782,596	4,252	0	46,665	0
Debt Service	101,631	12,725	69	0	759	0
Library	538,433	67,418	366	0	4,020	0
Employee Benefits						
Special Fire	42,288	5,295	29	0	316	0
TOTAL	6,932,519	868,034	4,716	0	51,760	0

County Treas Motor Vehicle Estimate	868,034				
County Treas Recreational Vehicle Estimate		4,716			
County Treas 16/20M Vehicle Estimate			0		
County Treas Commercial Vehicle Tax Estimate				51,760	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.12521				
Recreational Vehicle Factor		0.00068			
16/20M Vehicle Factor			0.00000		
Commercial Vehicle Factor				0.00747	
Watercraft Factor					0.00000

Liberal 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	Equipment Reserve	0	100,000	100,000	12-1, 117
City 1% Sales Tax	General Fund	125,000	175,000	175,000	12-197
City 1% Sales Tax	Debt Service	225,818	228,000	228,100	12-197
City 1% Sales Tax	Airport	184,212	200,000	200,000	12-197
Solid Waste Utility	Solid Waste Equip Res	200,000	200,000	0	12-825d
Wastewater Utility	Wastewater Equip Res	0	294,800	0	12-631o
Water Utility	Debt Service	280,126	704,200	0	12-825d
Water Utility	Water Equip Reserve	185,202	1,026,000	1,026,000	12-825d
	Totals	1,200,358	2,928,000	1,729,100	
	Adjustments*				
	Adjusted Totals	1,200,358	2,928,000	1,729,100	

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

Liberal

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due Interest	Date Due Principal	Amount Due 2023 Interest	Amount Due 2023 Principal	Amount Due 2024 Interest	Amount Due 2024 Principal
General Obligation:											
Series 2018	8/29/2018	9/15/2033	3.00	1,400,000	1,085,000	6/1, 12/1	12/1	33,697	85,001	31,615	90,000
Series 2020 A & B	1/28/2020	12/1/2026	3.00	830,000	435,000	6/1, 12/1	12/1	13,050	140,000	8,850	140,000
Series 2020 C & D	12/29/2020	8/1/2030	0.70	1,880,000	1,400,000	2/1, 8/1	2/1, 8/1	6,407	405,000	4,534	410,000
Series 2021 A	5/18/2021	10/1/2031	0.99	1,150,000	1,045,000	4/1, 10/1	10/1	10,870	110,000	9,770	115,000
Series 2021 B	5/18/2021	2/1/2039	0.99	4,770,000	3,475,000	2/1, 8/1	8/1	56,203	185,000	56,203	185,000
Total G.O. Bonds					**7,440,000**			**120,227**	**925,001**	**110,972**	**940,000**
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	3,119,488	3/1, 9/1	3/1, 9/1	74,340	195,184	65,609	203,915
KDHE Bureau of Water	4/22/2015	9/1/2037	2.11	39,531,880	26,849,358	3/1, 9/1	3/1, 9/1	716,428	200	705,160	2,107,808
Kansas Public Water Supply	1/23/2023	8/1/2043	1.45	4,060,038	0	2/1, 8/1	2/1, 8/1	0	0	58,348	176,702
Total Other					**29,968,846**			**790,768**	**195,384**	**829,117**	**2,488,425**
Total Indebtedness					**37,408,846**			**910,995**	**1,120,385**	**940,089**	**3,428,425**

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, 2023	Payments Due 2023	Payments Due 2024
Lease Purchase - Pumper Truck	4/30/2015	120	2.29	164,203	43,227	18,686	18,686
Lease Purchase - Dump Truck	4/30/2015	120	2.29	115,068	32,660	12,720	12,720
Lease Purchase - Street Sweeper	9/8/2016	120	2.72	211,500	91,508	24,299	24,299
Lease Purchase - Front-End Loa	4/30/2018	84	4.13	149,892	47,719	24,373	24,373
Lease Purchase - Comm Equip	12/1/2019	60	2.77	585,973	351,409	123,685	123,685
Totals					**566,523**	**203,763**	**203,763**

*****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: 2024

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 2023	Proposed Year 2024
Ad Valorem Tax	$538,433	$579,396
Delinquent Tax	$13,482	$0
Motor Vehicle Tax	$69,974	$67,418
Recreational Vehicle Tax	$392	$366
16/20M Vehicle Tax	$0	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$622,281	$647,180
Difference in Total Taxes:	$24,899	
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 from the State Library.

Liberal 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	6,721,885	6,809,533	3,635,765
Receipts:			
Ad Valorem Tax	3,981,943	6,250,167	xxxxxxxxxxxxxxxx
Delinquent Tax	85,080	130,000	100,000
Motor Vehicle Tax	454,391	775,203	782,596
Recreational Vehicle Tax	0	4,342	4,252
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	29,803	47,089	46,665
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 & Leases	21,165	15,000	20,500
Local Alcoholic Liquor	67,432	64,000	69,000
Local Sales Tax - County	3,463,578	3,000,000	3,300,000
Franchise Fees	2,109,542	1,807,500	2,529,000
Licenses	34,743	28,000	37,500
Administration Fees - Utilities	1,535,504	1,533,000	2,418,200
Municipal Court	603,252	694,200	693,700
Police	37,994	45,300	34,000
Animal Control	46,224	31,500	39,100
Building Inspection/Code Enforcement	207,883	176,000	230,000
Street Department	53,359	41,000	43,500
Fleet Maintenance	125	500	500
Recreation	182,090	359,900	262,100
Swimming Pool	162,802	150,000	147,500
Golf Course	366,482	322,000	346,000
Parks	56,376	44,500	48,500
Arkalon	116,791	101,600	100,600
Depot	0	0	0
Grier House	0	0	66,000
Cemetery	54,850	49,900	49,900
Utility Billing	0	0	0
Transfers: 1% City Sales Tax Fund	125,000	175,000	175,000
In Lieu of Taxes (IRB)	0	500	500
Interest on Idle Funds	36,142	25,000	310,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	119,753	115,000	126,477
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,952,304**	**15,986,201**	**11,981,090**
Resources Available:	**20,674,189**	**22,795,734**	**15,616,855**

Liberal

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	20,674,189	22,795,734	15,616,855
Expenditures:			
Non-Departmental	541,088	928,717	1,112,700
Legislative	77,188	142,000	142,000
Municipal Court	708,973	1,068,100	1,185,000
Administration	660,798	777,900	407,800
Finance	360,811	647,800	651,900
Personnel	207,424	264,000	280,200
Building Maintenance	199,053	316,800	360,300
Information Technology	252,521	312,000	503,800
Planning & Zoning	2,575	10,000	10,000
Police	3,665,221	5,220,500	6,353,457
Animal Control	279,598	373,700	547,100
Fire	1,578,778	3,199,700	2,577,500
Building Inspection/Code Enforcement	514,101	636,200	730,000
Traffic Control	175,976	211,700	272,750
Street	697,218	930,200	1,233,350
Fleet Maintenance	82,687	98,500	151,000
Engineering	27,819	30,500	30,500
Street Lighting	322,850	345,000	365,000
Recreation	951,857	998,500	1,096,400
Swimming Pool	257,220	235,000	328,000
Golf Course	635,004	829,500	1,001,000
Parks	604,799	722,600	1,028,000
Arkalon	61,733	44,000	76,800
Depot	13,086	0	16,000
Grier House	52,704	0	75,300
Cemetery	158,495	192,700	190,200
Utility Billing	50,864	0	0
Communications	560,950	503,700	987,000
Transfer: Equipment Reserve	0	100,000	100,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	163,265	20,652	24,143
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,864,656**	**19,159,969**	**21,837,200**
Unencumbered Cash Balance Dec 31	6,809,533	3,635,765	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	15,896,402	19,159,969	21,837,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	21,837,200
		Tax Required	6,220,345
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	6,220,345

CPA Summary

Liberal 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	346,919	994,851	983,247
Receipts:			
Ad Valorem Tax	1,031,200	101,631	xxxxxxxxxxxxxxx
Delinquent Tax	1,814	2,077	0
Motor Vehicle Tax	12,662	13,496	12,725
Recreational Vehicle Tax	0	76	69
16/20M Vehicle Tax		0	0
Commercial Vehicle Tax	876	820	759
Watercraft Tax		0	0
Special Assessments	52,527	58,900	63,000
GO Bond Proceeds	0	0	0
Transfers: General Fund	75,195	0	0
1% City Sales Tax	225,818	228,000	228,100
Water Utility	280,126	630,396	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,680,218**	**1,035,396**	**304,753**
Resources Available:	**2,027,137**	**2,030,247**	**1,288,000**
Expenditures:			
Debt Service	1,032,286	1,047,000	1,286,400
Cash Basis Reserve (2024 column)	0	0	0
Miscellaneous	0	0	1,600
Does miscellanous exceed 10% of Total E			
Total Expenditures	**1,032,286**	**1,047,000**	**1,288,000**
Unencumbered Cash Balance Dec 31	994,851	983,247	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	1,119,000	1,047,000	1,288,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,288,000
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax	506,210	538,433	xxxxxxxxxxxxxxx
Delinquent Tax	13,808	13,482	0
Motor Vehicle Tax	70,643	69,974	67,418
Recreational Vehicle Tax	0	392	366
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	4,103	4,250	4,020
Watercraft Tax		0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	12	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**594,776**	**626,531**	**71,804**
Resources Available:	**594,776**	**626,531**	**71,804**
Expenditures:			
Appropriations	594,776	626,531	651,200
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**594,776**	**626,531**	**651,200**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	603,598	626,531	651,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	651,200
		Tax Required	579,396
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	579,396

CPA Summary

Liberal 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	837,341	0	0
Receipts:			
Ad Valorem Tax	774,992	0	xxxxxxxxxxxxxxxx
Delinquent Tax	44,641	0	0
Motor Vehicle Tax	234,957	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	13,676	0	
Watercraft Tax	0	0	
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	1,068,266	0	0
Resources Available:	1,905,607	0	0
Expenditures:			
Employer Taxes/Employee Expenses	1,905,607	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	1,905,607	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	2,047,000	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget Special Fire	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	31,464	42,288	xxxxxxxxxxxxxxxx
Delinquent Tax	1,071	1,547	0
Motor Vehicle Tax	5,814	5,782	5,295
Recreational Vehicle Tax	0	32	29
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	337	351	316
Watercraft Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	38,686	50,000	5,640
Resources Available:	38,686	50,000	5,640
Expenditures:			
Capital Expenses	20,000	31,300	0
Lease Purchase Payment	18,686	18,700	138,700
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	38,686	50,000	138,700
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	50,000	50,000	138,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	138,700
		Tax Required	133,060
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	133,060

CPA Summary

Liberal 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	0	347,073	336,663
Receipts:			
State of Kansas Gas Tax	520,373	522,690	518,810
County Transfers Gas	0	0	0
Federal Funds Exchange	251,901	155,900	200,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**772,274**	**678,590**	**718,810**
Resources Available:	**772,274**	**1,025,663**	**1,055,473**
Expenditures:			
Personnel Expenses	108,933	343,300	272,700
Operations & Maintenance	316,268	345,200	452,200
Cash Forward (2024 column)			
Miscellaneous	0	500	300
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**425,201**	**689,000**	**725,200**
Unencumbered Cash Balance Dec 31	347,073	336,663	330,273
2022/2023/2024 Budget Authority Amoun	668,000	689,000	725,200

Adopted Budget

Convention & Tourism	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	79,592	127,600	18,600
Receipts:			
Transient Guest Tax	462,854	350,000	475,000
Tourist Center Revenue	14,931	15,000	15,000
Interest on Idle Funds			
Miscellaneous	1,121	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**478,906**	**365,000**	**490,000**
Resources Available:	**558,498**	**492,600**	**508,600**
Expenditures:			
Personnel Expenses	179,579	183,800	210,200
Operations & Maintenance	141,827	157,000	165,300
Promotional Expenses	109,293	132,700	132,300
Capital Expenses	0	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	199	500	800
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**430,898**	**474,000**	**508,600**
Unencumbered Cash Balance Dec 31	127,600	18,600	0
2022/2023/2024 Budget Authority Amoun	506,000	474,000	508,600

CPA Summary

Liberal 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Communications**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	120,116	250,000	100,000
Receipts:			
City of Liberal	485,063	503,700	744,000
Seward County	560,950	350,300	510,500
Interest on Idle Funds	1,404	0	1,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,047,417**	**854,000**	**1,256,000**
Resources Available:	**1,167,533**	**1,104,000**	**1,356,000**
Expenditures:			
Personnel	751,620	800,600	1,081,600
Operations & Maintenance	158,201	193,100	208,200
Capital Expenses	7,019	9,000	65,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	693	1,300	1,200
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**917,533**	**1,004,000**	**1,356,000**
Unencumbered Cash Balance Dec 31	250,000	100,000	0
2022/2023/2024 Budget Authority Amoun	1,069,000	1,004,000	1,356,000

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,268	22,700	0
Receipts:			
Alcoholic Beverage Tax	67,432	41,300	69,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**67,432**	**41,300**	**69,000**
Resources Available:	**71,700**	**64,000**	**69,000**
Expenditures:			
Operating Expenses	49,000	64,000	69,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**49,000**	**64,000**	**69,000**
Unencumbered Cash Balance Dec 31	22,700	0	0
2022/2023/2024 Budget Authority Amoun	49,000	64,000	69,000

CPA Summary

Liberal 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol Treatment**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	62,476	62,476
Receipts:			
Alcoholic Beverage Tax	67,432	64,000	69,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**67,432**	**64,000**	**69,000**
Resources Available:	**67,432**	**126,476**	**131,476**
Expenditures:			
Drug Court Expenses	4,956	64,000	69,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,956**	**64,000**	**69,000**
Unencumbered Cash Balance Dec 31	62,476	62,476	62,476
2022/2023/2024 Budget Authority Amount	50,000	64,000	69,000

Adopted Budget

Economic Incentives	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Community Improvement District	283,052	300,000	546,000
Rural Housing Incentive District	118,451	250,000	300,000
Transient Guest Tax Rebate	206,005	250,000	250,000
Tax Increment Financing	143,590	450,000	450,000
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**751,098**	**1,250,000**	**1,546,000**
Resources Available:	**751,098**	**1,250,000**	**1,546,000**
Expenditures:			
Community Improvement District	283,052	300,000	546,000
Rural Housing Incentive District	118,451	250,000	300,000
Transient Guest Tax Rebate	206,005	250,000	250,000
Tax Increment Financing	143,590	450,000	450,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**751,098**	**1,250,000**	**1,546,000**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	1,250,000	1,250,000	1,546,000

CPA Summary

Liberal 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City 1/2% Educate Sales Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
1/2% Educational Sales Tax	2,475,336	2,400,000	2,700,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,475,336**	**2,400,000**	**2,700,000**
Resources Available:	**2,475,336**	**2,400,000**	**2,700,000**
Expenditures:			
Appropriations	2,175,974	2,399,900	2,699,900
Operational Expenses	299,362	100	100
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,475,336**	**2,400,000**	**2,700,000**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	2,700,000	2,400,000	2,700,000

Adopted Budget

City 1% Sales Tax	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,593,289	5,484,000	4,112,700
Receipts:			
Streets, Drainage, Other Cap Imp	2,983,933	2,100,000	2,500,000
Economic Development	1,179,575	1,033,700	1,885,900
Crime Prevention Drugs & Alcohol	248,661	175,000	200,000
Housing & Community Development	745,984	530,000	550,000
Beautification	254,821	180,000	205,000
Interest on Idle Funds	45,717	20,000	21,000
Miscellaneous	12,341	0	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,471,032**	**4,038,700**	**5,366,900**
Resources Available:	**10,064,321**	**9,522,700**	**9,479,600**
Expenditures:			
Streets, Drainage, Other Cap Imp	2,363,414	2,305,000	4,066,900
Economic Development	973,782	1,055,000	2,626,000
Crime Prevention Drugs & Alcohol	97,205	197,000	392,000
Housing & Community Development	457,181	822,000	1,473,000
Beautification	152,663	428,000	318,000
Transfers: General Fund	125,000	175,000	175,000
Debt Service	225,818	228,000	228,100
Airport	184,212	200,000	200,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	1,046	0	600
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,580,321**	**5,410,000**	**9,479,600**
Unencumbered Cash Balance Dec 31	5,484,000	4,112,700	0
2022/2023/2024 Budget Authority Amount	5,873,000	5,410,000	9,479,600

CPA Summary

Liberal 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	306,259	214,000	187,500
Receipts:			
Leases	232,447	228,000	230,000
Grant Proceeds	0	0	0
Landing Fees	16,954	19,000	19,000
Royalties	20,096	10,000	15,000
Property Tax Reimbursement	0	30,000	32,000
Transfer: Economic Development	184,212	200,000	200,000
Interest on Idle Funds	1,540	1,000	1,000
Miscellaneous	0	4,000	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**455,249**	**492,000**	**501,000**
Resources Available:	**761,508**	**706,000**	**688,500**
Expenditures:			
Personnel Expenses	257,669	275,000	251,500
Operations & Maintenance	286,520	241,100	274,500
Capital Expenses	0	0	160,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	3,319	2,400	2,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**547,508**	**518,500**	**688,500**
Unencumbered Cash Balance Dec 31	214,000	187,500	0
2022/2023/2024 Budget Authority Amount	651,000	518,500	688,500

Adopted Budget

Air Museum	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	229,770	243,000	243,000
Receipts:			
Transient Guest Tax	30,000	30,000	30,000
Air Museum	404,788	468,000	496,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**434,788**	**498,000**	**526,000**
Resources Available:	**664,558**	**741,000**	**769,000**
Expenditures:			
Personnel Expenses	250,415	320,200	402,200
Operations & Maintenance	170,536	172,900	166,300
Capital Expenses	0	4,000	200,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	607	900	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**421,558**	**498,000**	**769,000**
Unencumbered Cash Balance Dec 31	243,000	243,000	0
2022/2023/2024 Budget Authority Amount	470,000	498,000	769,000

CPA Summary

Liberal 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	270,628	361,000	297,000
Receipts:			
Sales & Charges	2,381,947	2,500,000	2,575,000
Trash Bag Sales	22,120	25,000	25,000
Recycle Revenue	2,734	2,000	2,000
Interest on Idle Funds	2,681	6,000	6,000
Miscellaneous	2,810	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,412,292**	**2,533,000**	**2,608,000**
Resources Available:	**2,682,920**	**2,894,000**	**2,905,000**
Expenditures:			
Personnel Expenses	703,998	798,600	1,149,400
Operations & Maintenance	1,370,880	1,547,400	1,669,900
Recycle Expenses	44,198	48,200	82,800
Transfer: Solid Waste Reserve	200,000	200,000	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	2,844	2,800	2,900
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,321,920**	**2,597,000**	**2,905,000**
Unencumbered Cash Balance Dec 31	361,000	297,000	0
2022/2023/2024 Budget Authority Amount	2,533,000	2,597,000	2,905,000

Adopted Budget

Wastewater Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,509,812	2,371,000	2,328,500
Receipts:			
Sales & Charges	3,660,895	3,964,500	4,085,500
Wastewater Treatment NBP	0	0	0
Interest on Idle Funds	7,415	5,000	5,000
Miscellaneous	814	2,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,669,124**	**3,971,500**	**4,092,500**
Resources Available:	**5,178,936**	**6,342,500**	**6,421,000**
Expenditures:			
Personnel Expenses	756,103	964,000	1,216,000
Operations & Maintenance	2,034,720	2,649,100	5,155,600
Wastewater Treatment NBP	6,983	103,000	0
Capital Expenses	6,275	0	45,000
Transfer: Sewer Equip Reserve	0	294,800	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	3,855	3,100	4,400
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,807,936**	**4,014,000**	**6,421,000**
Unencumbered Cash Balance Dec 31	2,371,000	2,328,500	0
2022/2023/2024 Budget Authority Amount	3,886,000	4,014,000	6,421,000

CPA Summary

Liberal 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,537,308	2,936,610	1,936,610
Receipts:			
Sales & Charges	6,512,602	5,564,000	5,652,190
Interest on Idle Funds	16,758	7,000	7,000
Miscellaneous	4,841	10,000	8,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,534,201**	**5,581,000**	**5,667,190**
Resources Available:	**8,071,509**	**8,517,610**	**7,603,800**
Expenditures:			
Personnel Expenses	1,046,792	1,009,700	1,635,400
Operations & Maintenance	3,542,388	3,836,300	4,822,400
Capital Expenses	57,749	0	115,000
Transfer: Debt Service	280,126	704,200	0
Water Equip Reserve	185,202	1,026,000	1,026,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	22,642	4,800	5,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,134,899**	**6,581,000**	**7,603,800**
Unencumbered Cash Balance Dec 31	2,936,610	1,936,610	0
2022/2023/2024 Budget Authority Amount	6,633,000	6,581,000	7,603,800

Adopted Budget

	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

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	635,837	Cash Balance Jan 1	895,040	Cash Balance Jan 1	260,993	Cash Balance Jan 1	2,134,480	Cash Balance Jan 1		3,926,350
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer; General Fund	0	Transfer: Solid Waste	200,000	Transfer: Wastewater	0	Transfer: Water	185,202			
Total Receipts	0	Total Receipts	200000	Total Receipts	0	Total Receipts	185202	Total Receipts	0	385,202
Resources Available:	635,837	Resources Available:	1,095,040	Resources Available:	260,993	Resources Available:	2,319,682	Resources Available:	0	4,311,552
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Expenses	90,992	Capital Expenses	0	Capital Expenses	0	Capital Expenses	0			
Total Expenditures	90,992	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	90,992
Cash Balance Dec 31	544,845	Cash Balance Dec 31	1,095,040	Cash Balance Dec 31	260,993	Cash Balance Dec 31	2,319,682	Cash Balance Dec 31	0	4,220,560 **
										4,220,560 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Liberal

will meet on September 26, 2023 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, and the Revenue Neutral Rate. 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 2024 Expenditures and Amount of 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	13,864,656	32.851	19,159,969	50.158	21,837,200	6,220,345	47.812
Debt Service	1,032,286	0.821	1,047,000	0.816	1,288,000		
Library	594,776	4.254	626,531	4.321	651,200	579,396	4.453
Employee Benefits	1,905,607	0.352		0.340			
Special Fire	38,686	14.274	50,000		138,700	133,060	1.023
Special Highway	425,201		689,000		725,200		
Convention & Tourism	430,898		474,000		508,600		
Communications	917,533		1,004,000		1,356,000		
Special Parks & Recreation	49,000		64,000		69,000		
Special Alcohol Treatment	4,956		64,000		69,000		
Economic Incentives	751,098		1,250,000		1,546,000		
City 1/2% Educate Sales Tax	2,475,336		2,400,000		2,700,000		
City 1% Sales Tax	4,580,321		5,410,000		9,479,600		
Airport Utility	547,508		518,500		688,500		
Air Museum	421,558		498,000		769,000		
Solid Waste Utility	2,321,920		2,597,000		2,905,000		
Wastewater Utility	2,807,936		4,014,000		6,421,000		
Water Utility	5,134,899		6,581,000		7,603,800		
Totals	38,304,175	52.552	46,447,000	55.635	58,755,800	6,932,801	53.288
						*Revenue Neutral Rate***	*53.288*
Less: Transfers	1,200,358		2,928,000		1,729,100		
Net Expenditure	37,103,817		43,519,000		57,026,700		
Total Tax Levied	6,394,542		6,932,519		xxxxxxxxxxxxxxxxx		
Assessed Valuation	121,685,248		124,609,987		130,100,605		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	3,830,000	8,530,000	7,440,000
Revenue Bonds	0	0	0
Other	18,433,351	30,168,202	29,968,846
Lease Purchase Principal	1,350,280	1,130,979	566,523
Total	23,613,631	39,829,181	37,975,369

*Tax rates are expressed in mills

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

Scarlette Diseker

Official Title: Director of Finance