State of Kansas
City

2023

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

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	19,159,969	6,250,167	50.158
Debt Service	10-113	8	1,047,000	101,631	0.816
Library	12-1220	8	626,531	538,433	4.321 NTE 4.5 mills
Employee Benefits	12-16, 102	9			
Special Fire	12-110b	9	50,000	42,288	0.340
Special Highway		10	689,000		
Convention & Tourism		10	474,000		
Communications		11	1,004,000		
Special Parks & Recreation		11	64,000		
Special Alcohol Treatment		12	64,000		
Economic Incentives		12	1,250,000		
City 1/2% Educate Sales Tax		13	2,400,000		
City 1% Sales Tax		13	5,410,000		
Airport Utility		14	518,500		
Air Museum		14	498,000		
Solid Waste Utility		15	2,597,000		
Wastewater Utility		15	4,014,000		
Water Utility		16	6,581,000		
Non-Budgeted Funds-A		17			
Totals		xxxxxx	46,447,000	6,932,519	55.635
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18			124,609,987
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 51.245

Assisted by: _____

Address: _____

Email: _____

Attest: 10-3 2022

Stacia D. Long
County Clerk

COUNTY CLERK SEAL SEWARD COUNTY KANSAS

Jeff Parsons, Mayor

Chris Linenbroker, Vice-Mayor

Janeth Vazquez, Commissioner

Jose Lara, Commissioner

Ron Warren, Commissioner

Governing Body

CPA Summary

RESOLUTION NO. 2384

A RESOLUTION TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE FOR THE BUDGET YEAR 2023.

WHEREAS, the Revenue Neutral Rate for the City of Liberal was calculated as 51.245 mills by the Seward County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 13, 2022, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The City of Liberal shall levy a property tax rate exceeding the Revenue Neutral Rate of 51.245 mills for the Budget Year 2023.

This Resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

PASSED AND APPROVED by the Governing Body of the City of Liberal, Kansas and signed by the Vice-Mayor on this 13th day of September, 2022.

Chris Linenbroker, Vice-Mayor

ATTEST:

Alicia Hidalgo, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Liberal To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on September 13, 2022.
Resolution No. 2384

Governing Body Member	Yes	No	No Vote
Mayor Jeff Parsons			Absent
Vice Mayor Chris Linenbroker	X		
Commissioner Janeth Vazquez	X		
Commissioner Jose Lara	X		
Commissioner Ron Warren	X		
TOTAL	**4**	**0**	**1**

Certified:

RESOLUTION NO. 2385

A RESOLUTION ADOPTING THE 2023 FISCAL YEAR BUDGET, APPROVING THE 2023 PAY PLAN, AND APPROPRIATING BY FUND THE MAXIMUM AMOUNTS TO BE EXPENDED FOR THE BUDGET YEAR 2023.

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

SECTION 1. The 2023 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 2023 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 2023 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 2023 funds, to be received by the Director of Finance.

SECTION 4. The proposed 2023 Pay Plan is hereby approved and the City Manager and Director of Human Resources are authorized to implement it effective January 1, 2023.

PASSED AND APPROVED by the Governing Body of the City of Liberal, Kansas and signed by the Vice-Mayor on this 13th day of September, 2022.

Chris Linenbroker, Vice-Mayor

ATTEST:

Alicia Hidalgo, City Clerk

RESOLUTION NO. 2379

A RESOLUTION OF THE CITY OF LIBERAL, KANSAS REGARDING THE GOVERNING BODY'S INTENT TO LEVY A PROPERTY TAX EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Liberal was calculated as 51.245 mills by the Seward County Clerk; and

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

WHEREAS, the Governing Body intends to hold a hearing and hear testimony from all interested taxpayers desiring to be heard as required by state law.

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

Section 1. The Governing Body of the City of Liberal, Kansas hereby sets a public hearing regarding its intention to exceed the Revenue Neutral Rate for September 13, 2022, at 5:30 PM to be held at the Blue Bonnet Community Building, 1109 W. 7th Street, Liberal, Kansas and directs that notice of the public hearing be given as required by state law.

Section 2. The Governing Body of the City of Liberal, Kansas expresses its intention to exceed the Revenue Neutral Rate with a proposed mill levy of 58.552 mills.

Section 3. The Governing Body of the City of Liberal, Kansas directs the City Clerk to provide this resolution to the Seward County Clerk as notice of the City's proposed intent to exceed the Revenue Neutral Rate.

Section 4. This resolution shall be effective upon passage and adoption by the Governing Body of the City of Liberal, Kansas, and remain effective until future action is taken by the Governing Body of the City of Liberal, Kansas.

Adopted this 12th day of July, 2022.

THE CITY OF LIBERAL SEAL KANSAS

Jeff Parsons, Mayor

ATTEST:

Alicia Hidalgo, CMC, 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 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,997,425	540,398	3,027	0	32,826	0
Debt Service	99,831	13,496	76	0	820	0
Library	517,615	69,974	392	0	4,250	0
Employee Benefits	1,736,901	234,805	1,315	0	14,263	0
Special Fire	42,770	5,782	32	0	351	0
TOTAL	6,394,542	864,455	4,842	0	52,510	0

County Treas Motor Vehicle Estimate 864,455
County Treas Recreational Vehicle Estimate 4,842
County Treas 16/20M Vehicle Estimate 0
County Treas Commercial Vehicle Tax Estimate 52,510
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.13519
Recreational Vehicle Factor 0.00076
16/20M Vehicle Factor 0.00000
Commercial Vehicle Factor 0.00821
Watercraft Factor 0.00000

Liberal

2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General Fund	Equipment Reserve	0	100,000	100,000	12-1, 117
City 1% Sales Tax	General Fund	100,000	125,000	175,000	12-197
City 1% Sales Tax	Debt Service	6,536	228,000	228,000	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	200,000	12-825d
Wastewater Utility	Wastewater Equip Res	0	294,800	294,800	12-631o
Water Utility	Debt Service	63,804	704,200	704,200	12-825d
Water Utility	Water Equip Reserve	555,288	1,026,000	1,026,000	12-825d
	Totals	1,109,840	2,878,000	2,928,000	
	Adjustments*				
	Adjusted Totals	1,109,840	2,878,000	2,928,000	

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

Liberal

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due Interest	Date Due Principal	Amount Due 2022 Interest	Amount Due 2022 Principal	Amount Due 2023 Interest	Amount Due 2023 Principal
General Obligation:											
Series 2018	8/29/2018	9/15/2033	3.00	1,400,000	1,250,000	6/1, 12/1	12/1	35,525	85,000	33,697	85,001
Series 2020 A & B	1/28/2020	12/1/2026	3.00	830,000	700,000	6/1, 12/1	12/1	17,100	135,000	13,050	140,000
Series 2020 C & D	12/29/2020	8/1/2030	0.70	1,880,000	1,810,000	2/1, 8/1	2/1, 8/1	7,050	410,000	6,407	405,000
Series 2021 A	5/18/2021	10/1/2031	0.99	1,150,000	4,770,000	4/1, 10/1	10/1	16,324	105,000	10,870	110,000
Series 2021 B	5/18/2021	2/1/2039	0.99	3,620,000	0	2/1, 8/1	8/1	75,537	145,000	56,203	185,000
Total G.O. Bonds					**8,530,000**			**151,536**	**880,000**	**120,227**	**925,001**
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	3,318,644	3/1, 9/1	3/1, 9/1	74,340	195,184	74,340	195,184
KDHE Bureau of Water	4/22/2015	9/1/2037	2.11	39,531,880	26,849,558	3/1, 9/1	3/1, 9/1	716,427	200	716,428	200
Total Other					**30,168,202**			**790,767**	**195,384**	**790,768**	**195,384**
Total Indebtedness					**38,698,202**			**942,302**	**1,075,384**	**910,995**	**1,120,385**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2022	Payments Due 2022	Payments Due 2023
Lease Purchase - Water Meters	4/3/2012	120	2.50	2,358,000	392,499	267,965	0
Lease Purchase - Pumper Truck	4/30/2015	120	2.29	164,203	58,857	18,686	18,686
Lease Purchase - Dump Truck	4/30/2015	120	2.29	115,068	43,300	12,720	12,720
Lease Purchase - Street Sweeper	9/8/2016	120	2.72	211,500	109,386	24,299	24,299
Lease Purchase - Front-End Loa	4/30/2018	84	4.13	149,892	64,649	24,373	24,373
Lease Purchase - Comm Equip	12/1/2019	60	2.77	585,973	462,288	123,685	123,685
Totals					**1,130,979**	**471,728**	**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: 2023

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 2022	Proposed Year 2023
Ad Valorem Tax	$517,615	$538,433
Delinquent Tax	$12,500	$13,482
Motor Vehicle Tax	$66,669	$69,974
Recreational Vehicle Tax	$338	$392
16/20M Vehicle Tax	$0	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$597,122	$622,281
Difference in Total Taxes:	$25,159	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$121,685,248	$124,793,326
Did Assessed Valuation Decrease?	Yes	
Levy Rate	52.552	55.552
Difference in Levy Rate:	3.000	
Qualify for grant: Qualify		

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 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,570,527	5,837,899	3,173,769
Receipts:			
Ad Valorem Tax	3,839,101	3,997,425	xxxxxxxxxxxxxxxxx
Delinquent Tax	138,973	170,000	130,000
Motor Vehicle Tax	562,437	508,565	775,203
Recreational Vehicle Tax	0	2,578	4,342
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	33,434	49,399	47,089
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	21,018	20,000	15,000
Local Alcoholic Liquor	58,860	41,000	64,000
Local Sales Tax - County	3,269,048	2,700,000	3,000,000
Franchise Fees	1,888,099	1,750,000	1,807,500
Licenses	22,785	28,000	28,000
Administration Fees - Utilities	3,085,500	1,533,000	1,533,000
Municipal Court	821,674	709,700	694,200
Finance	-24	0	0
Planning & Zoning	-550	0	0
Police	39,362	44,300	45,300
Animal Control	39,676	26,500	31,500
Building Inspection/Code Enforcement	214,205	206,000	176,000
Street Department	46,200	34,000	41,000
Fleet Maintenance	0	500	500
Recreation	188,450	428,000	359,900
Swimming Pool	129,616	170,500	150,000
Golf Course	340,314	303,000	322,000
Parks	45,477	46,500	44,500
Arkalon	115,949	121,100	101,600
Depot	4,901	5,000	0
Grier House	0	0	0
Cemetery	55,404	36,400	49,900
Utility Billing	0	0	0
Transfers: 1% City Sales Tax Fund	100,000	125,000	175,000
In Lieu of Taxes (IRB)	0	500	500
Interest on Idle Funds	4,810	75,000	25,000
Neighborhood Revitalization Rebate			0
Miscellaneous	114,476	100,305	115,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,179,195**	**13,232,272**	**9,736,033**
Resources Available:	**19,749,722**	**19,070,171**	**12,909,802**

Liberal

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	19,749,722	19,070,171	12,909,802
Expenditures:			
Non-Departmental	1,095,516	938,200	928,717
Legislative	106,047	113,400	142,000
Municipal Court	706,436	794,500	1,068,100
Administration	380,556	462,000	777,900
Finance	422,661	494,300	647,800
Personnel	227,062	239,600	264,000
Building Maintenance	214,674	255,500	316,800
Information Technology	236,623	249,200	312,000
Planning & Zoning	6,626	10,000	10,000
Police	3,582,693	4,244,700	5,220,500
Animal Control	259,654	303,200	373,700
Fire	1,533,486	1,713,700	3,199,700
Building Inspection/Code Enforcement	687,268	641,700	636,200
Traffic Control	187,715	182,500	211,700
Street	684,824	1,004,200	930,200
Fleet Maintenance	67,094	87,700	98,500
Engineering	42,016	78,500	30,500
Street Lighting	319,475	315,000	345,000
Recreation	688,520	900,000	998,500
Swimming Pool	249,025	309,100	235,000
Golf Course	633,231	697,300	829,500
Parks	665,625	718,800	722,600
Arkalon	57,857	122,100	44,000
Depot	10,975	23,000	0
Grier House	41,526	57,000	0
Cemetery	213,514	211,600	192,700
Utility Billing	41,252	48,000	0
Communications	523,860	560,950	503,700
Transfer: Equipment Reserve	0	100,000	100,000
Cash Forward (2023 column)			0
Miscellaneous	26,012	20,652	20,652
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,911,823**	**15,896,402**	**19,159,969**
Unencumbered Cash Balance Dec 31	5,837,899	3,173,769	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	15,503,902	15,896,402	19,159,969
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,159,969
		Tax Required	6,250,167
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	6,250,167

CPA Summary

Liberal 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	4,000	0
Receipts:			
Ad Valorem Tax	113,199	99,831	xxxxxxxxxxxxxxxx
Delinquent Tax	536	0	2,077
Motor Vehicle Tax	0	14,942	13,496
Recreational Vehicle Tax	0	76	76
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	1,451	820
Watercraft Tax	0	0	0
Special Assessments	79,087	64,000	61,400
GO Bond Proceeds	27,927	0	0
Transfers: General Fund	151,000	0	0
1% City Sales Tax	0	228,000	225,500
Water Utility	63,804	704,200	642,000
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	2,500	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**435,553**	**1,115,000**	**945,369**
Resources Available:	**435,553**	**1,119,000**	**945,369**
Expenditures:			
Debt Service	431,553	1,119,000	1,047,000
Cash Basis Reserve (2023 column)			
Miscellaneous	0	0	0
Does miscellanous exceed 10% of Total E			
Total Expenditures	**431,553**	**1,119,000**	**1,047,000**
Unencumbered Cash Balance Dec 31	4,000	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	718,000	1,119,000	1,047,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,047,000
		Tax Required	101,631
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	101,631

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	505,943	517,615	xxxxxxxxxxxxxxxx
Delinquent Tax	17,910	12,500	13,482
Motor Vehicle Tax	72,414	66,669	69,974
Recreational Vehicle Tax	0	338	392
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	4,303	6,476	4,250
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 Rec			
Total Receipts	**600,570**	**603,598**	**88,098**
Resources Available:	**600,570**	**603,598**	**88,098**
Expenditures:			
Appropriations	600,570	603,598	626,531
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**600,570**	**603,598**	**626,531**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	603,598	603,598	626,531
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	626,531
		Tax Required	538,433
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	538,433

CPA Summary

Liberal 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	1,687,411	1,736,901	xxxxxxxxxxxxxxxxx
Delinquent Tax	57,571	65,000	0
Motor Vehicle Tax	236,568	222,372	0
Recreational Vehicle Tax	0	1,128	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	14,118	0	0
Watercraft Tax		21,599	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,995,668**	**2,047,000**	**0**
Resources Available:	1,995,668	2,047,000	0
Expenditures:			
Employer Taxes/Employee Expenses	1,995,668	2,047,000	0
Cash Forward (2023 column)			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,995,668**	**2,047,000**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	2,040,000	2,047,000	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Special Fire**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,178	0	0
Receipts:			
Ad Valorem Tax	41,582	42,770	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,461	1,200	1,547
Motor Vehicle Tax	6,057	5,471	5,782
Recreational Vehicle Tax	0	28	32
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	358	531	351
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 Rec			
Total Receipts	**49,458**	**50,000**	**7,712**
Resources Available:	**53,636**	**50,000**	**7,712**
Expenditures:			
Capital Expenses	34,950	31,300	31,300
Lease Purchase Payment	18,686	18,700	18,700
Cash Forward (2023 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**53,636**	**50,000**	**50,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	60,000	50,000	50,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	50,000
		Tax Required	42,288
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	42,288

CPA Summary

Liberal 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	327,664	327,664
Receipts:			
State of Kansas Gas Tax	551,508	493,000	533,100
County Transfers Gas	0	0	0
Federal Funds Exchange	251,531	175,000	155,900
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**803,039**	**668,000**	**689,000**
Resources Available:	**803,039**	**995,664**	**1,016,664**
Expenditures:			
Personnel Expenses	201,566	328,300	343,300
Operations & Maintenance	272,742	339,200	345,200
Cash Forward (2023 column)			0
Miscellaneous	1,067	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**475,375**	**668,000**	**689,000**
Unencumbered Cash Balance Dec 31	327,664	327,664	327,664
2021/2022/2023 Budget Authority Amount	622,000	668,000	689,000

Adopted Budget

Convention & Tourism	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	338,345	290,700	109,000
Receipts:			
Transient Guest Tax	353,596	310,300	350,000
Tourist Center Revenue	17,122	14,000	15,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**370,718**	**324,300**	**365,000**
Resources Available:	**709,063**	**615,000**	**474,000**
Expenditures:			
Personnel Expenses	177,233	179,800	183,800
Operations & Maintenance	200,377	249,800	244,200
Promotional Expenses	40,509	75,300	45,500
Capital Expenses	0	0	0
Cash Forward (2023 column)			
Miscellaneous	244	1,100	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**418,363**	**506,000**	**474,000**
Unencumbered Cash Balance Dec 31	290,700	109,000	0
2021/2022/2023 Budget Authority Amount	523,000	506,000	474,000

CPA Summary

Liberal 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Communications**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	215,770	270,000	150,000
Receipts:			
City of Liberal	523,860	560,950	503,700
Seward County	363,640	388,050	350,300
Interest on Idle Funds	132	0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**887,632**	**949,000**	**854,000**
Resources Available:	**1,103,402**	**1,219,000**	**1,004,000**
Expenditures:			
Personnel Expenses	741,233	775,600	801,500
Operations & Maintenance	90,984	173,600	193,500
Capital Expenses	0	118,500	9,000
Cash Forward (2023 column)			
Miscellaneous	1,185	1,300	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**833,402**	**1,069,000**	**1,004,000**
Unencumbered Cash Balance Dec 31	270,000	150,000	0
2021/2022/2023 Budget Authority Amount	950,000	1,069,000	1,004,000

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		12,860	5,160
Receipts:			
Alcoholic Beverage Tax	58,860	41,300	64,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**58,860**	**41,300**	**64,000**
Resources Available:	**58,860**	**54,160**	**69,160**
Expenditures:			
Electricity	46,000	49,000	64,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**46,000**	**49,000**	**64,000**
Unencumbered Cash Balance Dec 31	12,860	5,160	5,160
2021/2022/2023 Budget Authority Amount	46,000	49,000	64,000

CPA Summary

Liberal 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol Treatment**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	47,791	39,091
Receipts:			
Alcoholic Beverage Tax	58,860	41,300	64,000
Interest on Idle Funds	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**58,860**	**41,300**	**64,000**
Resources Available:	**58,860**	**89,091**	**103,091**
Expenditures:			
Drug Court Expense	11,069	50,000	64,000
Cash Forward (2023 column)			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,069**	**50,000**	**64,000**
Unencumbered Cash Balance Dec 31	47,791	39,091	39,091
2021/2022/2023 Budget Authority Amount	46,000	50,000	64,000

Adopted Budget

Economic Incentives	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Community Improvement District	190,403	300,000	300,000
Rural Housing Incentive District	74,863	250,000	250,000
Transient Guest Tax Rebate	153,451	250,000	250,000
Tax Increment Financing	237,872	450,000	450,000
Interest on Idle Funds			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**656,589**	**1,250,000**	**1,250,000**
Resources Available:	**656,589**	**1,250,000**	**1,250,000**
Expenditures:			
Community Improvement District	189,538	300,000	300,000
Rural Housing Incentive District	77,313	250,000	250,000
Transient Guest Tax Rebate	151,151	250,000	250,000
Tax Increment Financing	238,587	450,000	450,000
Cash Forward (2023 column)			0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**656,589**	**1,250,000**	**1,250,000**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amount	1,250,000	1,250,000	1,250,000

CPA Summary

Liberal

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City 1/2% Educate Sales Tax**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		176,784	176,784
Receipts:			
1/2% Educational Sales Tax	2,276,784	2,100,000	2,400,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,276,784**	**2,100,000**	**2,400,000**
Resources Available:	**2,276,784**	**2,276,784**	**2,576,784**
Expenditures:			
Appropriations	2,100,000	2,099,900	2,399,900
Operational Expenses	0	100	100
Cash Forward (2023 column)			
Miscellaneous		0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,100,000**	**2,100,000**	**2,400,000**
Unencumbered Cash Balance Dec 31	176,784	176,784	176,784
2021/2022/2023 Budget Authority Amount	2,100,000	2,100,000	2,400,000

Adopted Budget

City 1% Sales Tax	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,288,064	3,252,700	1,371,300
Receipts:			
Streets, Drainage, Other Cap Imp	2,718,448	2,100,000	2,100,000
Economic Development	1,242,877	991,600	1,033,700
Crime Prevention Drugs & Alcohol	227,487	175,000	175,000
Housing & Community Development	686,487	525,000	530,000
Beautification	231,337	175,000	180,000
Interest on Idle Funds	3,414	20,000	20,000
Miscellaneous	0	5,000	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,110,050**	**3,991,600**	**4,038,700**
Resources Available:	**7,398,114**	**7,244,300**	**5,410,000**
Expenditures:			
Streets, Drainage, Other Cap Imp	2,312,091	2,627,000	2,305,000
Economic Development	783,590	1,255,000	1,055,000
Crime Prevention Drugs & Alcohol	97,130	317,000	197,000
Housing & Community Development	507,915	737,000	822,000
Beautification	153,940	414,000	428,000
Transfers: General Fund	100,000	125,000	175,000
Debt Service	6,536	228,000	228,000
Airport	184,212	170,000	200,000
Cash Forward (2023 column)			0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,145,414**	**5,873,000**	**5,410,000**
Unencumbered Cash Balance Dec 31	3,252,700	1,371,300	0
2021/2022/2023 Budget Authority Amount	5,432,000	5,873,000	5,410,000

CPA Summary

Liberal 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		26,500	26,500
Receipts:			
Leases	240,129	255,000	255,000
Grant Proceeds	52,432	0	0
Landing Fees	18,646	22,000	19,000
Royalties	19,741	15,000	10,000
Property Tax Reimbursements	24,377	30,000	30,000
Transfer: Economic Development	173,158	170,000	173,000
Interest on Idle Funds	195	5,000	1,000
Miscellaneous	0	4000	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**528,678**	**501,000**	**492,000**
Resources Available:	**528,678**	**527,500**	**518,500**
Expenditures:			
Personnel Expenses	246,787	260,500	275,000
Operations & Maintenance	255,391	238,600	241,100
Capital Expenses	0	0	0
Cash Forward (2023 column)			0
Miscellaneous	0	1,900	2,400
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**502,178**	**501,000**	**518,500**
Unencumbered Cash Balance Dec 31	26,500	26,500	0
2021/2022/2023 Budget Authority Amount	543,000	501,000	518,500

Adopted Budget

Air Museum	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	31,262	48,200	48,700
Receipts:			
Transient Guest Tax	30,000	30,000	30,000
Air Museum	429,647	440,000	468,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**459,647**	**470,000**	**498,000**
Resources Available:	**490,909**	**518,200**	**546,700**
Expenditures:			
Personnel Expenses	297,796	301,500	320,200
Operations & Maintenance	143,830	165,000	172,900
Capital Expenses	0	2,500	4,000
Cash Forward (2023 column)			
Miscellaneous	1,083	500	900
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**442,709**	**469,500**	**498,000**
Unencumbered Cash Balance Dec 31	48,200	48,700	48,700
2021/2022/2023 Budget Authority Amount	470,000	470,000	498,000

CPA Summary

Liberal 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	90,277	64,000	64,000
Receipts:			
Sales & Charges	2,312,813	2,500,000	2,500,000
Trash Bag Sales	25,184	25,000	25,000
Recycle Revenue	2,811	2,000	2,000
Interest on Idle Funds	462	6,000	6,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,341,270**	**2,533,000**	**2,533,000**
Resources Available:	**2,431,547**	**2,597,000**	**2,597,000**
Expenditures:			
Personnel Expenses	663,908	747,600	798,600
Operations & Maintenance	1,486,560	1,530,600	1,547,400
Recycle Expenses	16,270	51,700	48,200
Transfer: Solid Waste Reserve	200,000	200,000	200,000
Cash Forward (2023 column)			
Miscellaneous	809	3,100	2,800
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,367,547**	**2,533,000**	**2,597,000**
Unencumbered Cash Balance Dec 31	64,000	64,000	0
2021/2022/2023 Budget Authority Amount	2,543,000	2,533,000	2,597,000

Adopted Budget

Wastewater Equip Reserve	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	42,500	42,500
Receipts:			
Sales & Charges	3,545,855	3,776,000	3,964,500
Wastewater Treatment NBP	228,960	103,000	0
Interest on Idle Funds	426	5,000	5,000
Miscellaneous	676	2,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,775,917**	**3,886,000**	**3,971,500**
Resources Available:	**3,775,917**	**3,928,500**	**4,014,000**
Expenditures:			
Personnel Expenses	769,749	863,300	964,000
Operations & Maintenance	2,843,755	2,622,300	2,649,100
Wastewater Treatment NBP	117,764	103,000	103,000
Capital Expenses	0	0	0
Transfer: Sewer Equip Reserve	0	294,800	294,800
Cash Forward (2023 column)			
Miscellaneous	2,149	2,600	3,100
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,733,417**	**3,886,000**	**4,014,000**
Unencumbered Cash Balance Dec 31	42,500	42,500	0
2021/2022/2023 Budget Authority Amount	5,668,000	3,886,000	4,014,000

CPA Summary

Liberal 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,021,962	1,000,000	1,000,000
Receipts:			
Sales & Charges	6,133,917	6,616,000	5,564,000
Interest on Idle Funds	1,280	7,000	7,000
Miscellaneous	5,729	10,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,140,926**	**6,633,000**	**5,581,000**
Resources Available:	**7,162,888**	**7,633,000**	**6,581,000**
Expenditures:			
Personnel Expenses	1,011,710	1,033,700	1,009,700
Operations & Maintenance	4,260,891	3,819,500	3,836,300
Capital Expenses	40,446	45,000	0
Transfer: Debt Service	273,616	704,200	704,200
Water Equip Reserve	555,288	1,026,000	1,026,000
Cash Forward (2023 column)			0
Miscellaneous	20,937	4,600	4,800
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,162,888**	**6,633,000**	**6,581,000**
Unencumbered Cash Balance Dec 31	1,000,000	1,000,000	0
2021/2022/2023 Budget Authority Amount	6,457,000	6,633,000	6,581,000

Adopted Budget

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

CPA Summary

0

NON-BUDGETED FUNDS (A)

2023

(Only the actual budget year for 2021 is reported)

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	655,800	Cash Balance Jan 1	776,471	Cash Balance Jan 1	260,993	Cash Balance Jan 1	1,834,748	Cash Balance Jan 1		3,528,012
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer General Fund	0	Transfer Solid Waste	200,000	Transfer Wastewater	0	Transfer Water	555,288			
		Insurance Proceeds	15,670							
Total Receipts	0	Total Receipts	215670	Total Receipts	0	Total Receipts	555288	Total Receipts	0	770,958
Resources Available:	665,800	Resources Available:	992,141	Resources Available:	260,993	Resources Available:	2,390,036	Resources Available:	0	4,308,970
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Expenses	29,963	Capital Expenses	97,101	Capital Expenses	0	Capital Expenses	358,335			
Total Expenditures	29,963	Total Expenditures	97,101	Total Expenditures	0	Total Expenditures	358,335	Total Expenditures	0	485,399
Cash Balance Dec 31	635,837	Cash Balance Dec 31	895,040	Cash Balance Dec 31	260,993	Cash Balance Dec 31	2,031,701	Cash Balance Dec 31	0	**3,823,571** **
										3,813,571 **

**Note: These two block figures should agree.

CPA Summary

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Liberal

will meet on September 13, 2022 at 5:30 PM at Blue Bonnet Community Building, 1109 W. 7th Street 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 Avenue and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	13,911,823	32.668	560,950	32.851	19,159,969	6,250,167	50.084
Debt Service	431,553	0.960	1,119,000	0.821	1,047,000	101,631	0.814
Library	600,570	4.283	603,598	4.254	626,531	538,433	4.315
Employee Benefits	1,995,668	14.285	2,047,000	14.274			
Special Fire	53,636	0.352	50,000	0.352	50,000	42,288	0.339
Special Highway	475,375		668,000		689,000		
Convention & Tourism	418,363		506,000		474,000		
Communications	833,402		1,069,000		1,004,000		
Special Parks & Recreation	46,000		49,000		64,000		
Special Alcohol Treatment	11,069		50,000		64,000		
Economic Incentives	656,589		1,250,000		1,250,000		
City 1/2% Educate Sales Tax	2,100,000		2,100,000		2,400,000		
City 1% Sales Tax	4,145,414		5,873,000		5,410,000		
Airport Utility	528,678		501,000		518,500		
Air Museum	442,709		469,500		498,000		
Solid Waste Utility	2,367,547		2,533,000		2,597,000		
Wastewater Utility	3,733,417		3,886,000		4,014,000		
Water Utility	6,140,926		6,633,000		6,581,000		
Totals	38,892,739	52.548	29,968,048	52.552	46,447,000	6,932,519	55.552
						*Revenue Neutral Rate***	*51.245*
Less: Transfers	1,109,840		2,878,000		2,928,000		
Net Expenditure	37,782,899		27,090,048		43,519,000		
Total Tax Levied	6,350,616		6,394,542		xxxxxxxxxxxxxxxxx		
Assessed Valuation	120,859,395		121,685,248		124,793,326		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	3,375,000	3,830,000	8,530,000
Revenue Bonds	0	0	0
Other	7,131,711	18,433,351	30,168,202
Lease Purchase Principal	2,301,811	1,350,280	1,130,979
Total	12,808,522	23,613,631	39,829,181

*Tax rates are expressed in mills

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

Chris Ford

Official Title: City Manager of Administration

PROOF OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

Leslie 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 1 day of September, 2022

Leslie Bales

SUBSCRIBED AND SWORN to before me this 1 day of September, 2022

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2024

Printer's Fee . . . $ 54.00

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 1 , 2022)tl

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2023

The governing body of

Liberal

will meet on September 13, 2022 at 5:30 PM at Blue Bonnet Community Building, 1109 W. 7th Street 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 Avenue and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	13,685,603	32.668	15,896,402	32.851	19,159,969	6,250,167	50.084
Debt Service	431,553	0.960	1,119,000	0.821	1,047,000	101,631	0.814
Library	600,570	4.283	603,598	4.254	626,531	538,433	4.315
Employee Benefits	1,800,497	14.285	2,047,000	14.274	0	0	
Special Fire	53,636	0.352	50,000	0.352	50,000	42,288	0.339
Special Highway	475,375		668,000		689,000		
Convention & Tourism	432,806		506,000		474,000		
Communications	832,880		1,069,000		1,004,000		
Special Parks & Recreation	46,000		49,000		64,000		
Special Alcohol Treatment	46,000		50,000		64,000		
Economic Incentives	652,403		1,250,000		1,250,000		
City 1/2% Educate Sales Tax	2,276,784		2,100,000		2,400,000		
City 1% Sales Tax	4,170,381		5,873,000		5,410,000		
Airport Utility	439,732		501,000		518,500		
Air Museum	429,178		470,000		498,000		
Solid Waste Utility	2,371,047		2,533,000		2,597,000		
Wastewater Utility	2,702,575		3,886,000		4,014,000		
Water Utility	5,932,683		6,613,000		6,581,000		
Totals	37,379,703	52.548	45,304,000	52.552	46,447,000	6,932,519	55.552
Less: Transfers	1,109,840		2,878,000		2,928,000	*Revenue Neutral Rate***	57.293
Net Expenditure	36,269,863		42,426,000		43,519,000		
Total Tax Levied	6,350,616		6,394,542		xxxxxxxxxxxxxxx		
Assessed Valuation	120,859,395		121,685,248		124,793,326		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	3,375,000		3,830,000		8,530,000		
Revenue Bonds	0		0		0		
Other	7,131,711		18,433,351		30,168,202		
Lease Purchase Principal	2,301,811		1,350,280		1,165,732		
Total	12,808,522		23,613,631		39,863,934		

*Tax rates are expressed in mills

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

Chris Ford
Official Title: Assistant City Manager of Administration