2022

CERTIFICATE

To the Clerk of Montgomery County, State of Kansas
We, the undersigned, officers of
City of Liberty
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

			2022 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	6	69,050	20,696	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	42,500		
Sewer Fund		7	24,133		
Sewer Reserve Fund		8	8,900		
Equipment & Truck Fund		8	21,000		
Totals		xxxxxx	165,583	20,696	
Budget Summary		9			County Clerk's Use Only
Neighborhood Revitalization		10			
					Nov 1, 2021 Total Assessed Valuation

Assisted by: Linda Berryman

Address: PO Box 15

Email: libertycityks@gmail.com

Matthew Dolo

Mary P Allen

Jim Tollman

Date Attested: Sept. 7, 2021

Linda Berryman
City ~~County~~ Clerk

Governing Body

Charlotte Scott Schmidt
County Clerk

City of Liberty

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	19,828	2,924	95	0	204	8
Debt Service						
Library						
TOTAL	19,828	2,924	95	0	204	8

County Treas Motor Vehicle Estimate 2,924

County Treas Recreational Vehicle Estimate 95

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 204

County Treas Watercraft Tax Estimate 8

Motor Vehicle Factor 0.14746

Recreational Vehicle Factor 0.00479

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.01029

Watercraft Factor 0.00040

City of Liberty 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General Fund	Equipment Fund	6,235	7,500	7,500	KSA 68-590
Sewer Reserve Fund	Sewer Fund	3,000	-	-	KSA 12-631p
	Totals	9,235	7,500	7,500	
	Adjustments*				
	Adjusted Totals	9,235	7,500	7,500	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

State of Kansas
City

City of Liberty

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Kansas Water Pollution											
Control Rev. Loan Fund	9/1/11	3/1/2031	2.61	141,731		1/3	1/3	1,898	5,987	1,741	6,159
						9/1	9/1	1,820	6,072	1,660	6,247
Total Other					**0**			**3,718**	**12,059**	**3,401**	**12,406**
Total Indebtedness					**0**			**3,718**	**12,059**	**3,401**	**12,406**

City of Liberty

2022

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2021	Payments Due 2021	Payments Due 2022
				Totals	**0**	**0**	**0**

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

City of Liberty 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	66,535	76,266	41,620
Receipts:			
Ad Valorem Tax	18,708	19,828	xxxxxxxxxxxxxxx
Delinquent Tax	675	500	250
Motor Vehicle Tax	2,395	2,613	2,924
Recreational Vehicle Tax	58	91	95
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	202	140	204
Watercraft Tax	33	32	8
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	68	0	0
Compensating Use Tax	0	0	0
Local Sales Tax	0	0	0
Franchise Tax	6,560	4,000	4,000
Licenses	100	0	0
Building Permits	0	0	0
Insurance Refund	763		0
Property Sale	3,600		0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	467		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**33,629**	**27,204**	**7,481**
Resources Available:	**100,164**	**103,470**	**49,101**
Expenditures:			
Salaries & Wages	1,110	1,200	2,300
Employee Benefits	835	800	850
Contractual	0	10,000	10,000
Transfer to Equipment	6,235	10,000	6,500
Operating Expenses	8,074	17,000	13,900
Insurance & Bond	4,195	4,200	4,500
Capital Outlay	0	18,650	31,000
Purchase of Land	3,270	0	0
Cash Forward (2022 column)			
Miscellaneous	179		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**23,898**	**61,850**	**69,050**
Unencumbered Cash Balance Dec 31	76,266	41,620	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	59,220	68,255	69,050
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	69,050
		Tax Required	19,949
	Delinquent Comp Rate:	3.7%	747
		Amount of 2021 Ad Valorem Tax	20,696

CPA Summary

City of Liberty 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	32,162	35,558	38,888
Receipts:			
State of Kansas Gas Tax	2,874	2,870	3,330
County Transfers Gas	522	460	460
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,396**	**3,330**	**3,790**
Resources Available:	**35,558**	**38,888**	**42,678**
Expenditures:			
Street Repair and Maint	0	0	42,500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**42,500**
Unencumbered Cash Balance Dec 31	35,558	38,888	178
2020/2021/2022 Budget Authority Amoun	35,000	39,000	42,500

Adopted Budget **Sewer Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	7,293	4,607	5,133
Receipts:			
Delinquent Sewer Charges	847	1,500	1,000
Charges to Customers	20,059	15,000	15,000
Transfer from Sewer Reserve	3,000	8,900	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**23,906**	**25,400**	**19,000**
Resources Available:	**31,199**	**30,007**	**24,133**
Expenditures:			
Salary	3,000	2,500	3,000
Lift Station	1,156	1,941	1,500
Maintenance	6,303	4,300	3,500
Loan Payment	16,133	16,133	16,133
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**26,592**	**24,874**	**24,133**
Unencumbered Cash Balance Dec 31	4,607	5,133	0
2020/2021/2022 Budget Authority Amoun	25,433	25,433	24,133

See Tab A

CPA Summary

City of Liberty 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Reserve Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	17,642	14,771	8,856
Receipts:			
		0	0
Interest on Idle Funds	129	85	100
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**129**	**85**	**100**
Resources Available:	**17,771**	**14,856**	**8,956**
Expenditures:			
Transfer to Sewer Fund	3,000	6,000	8,900
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,000**	**6,000**	**8,900**
Unencumbered Cash Balance Dec 31	14,771	8,856	56
2020/2021/2022 Budget Authority Amount	8,900	8,900	8,900

Adopted Budget **Equipment & Truck Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	31,243	31,008	21,008
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**31,243**	**31,008**	**21,008**
Expenditures:			
Maintenance	235	10,000	21,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**235**	**10,000**	**21,000**
Unencumbered Cash Balance Dec 31	31,008	21,008	8
2020/2021/2022 Budget Authority Amount	22,197	21,000	21,000

CPA Summary

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

The governing body of
City of Liberty
will meet on September 7, 2021 at 7:30 PM at Liberty School, Liberty, KS 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 Liberty City Clerk's Office, Liberty, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	23,898	36.339	61,850	36.033	69,050	20,696	38.001
Debt Service							
Library							
Special Highway					42,500		
Sewer Fund	26,592		24,874		24,133		
Sewer Reserve Fund	3,000		6,000		8,900		
Equipment & Truck Fund	235		10,000		21,000		
Totals	53,725	36.339	102,724	36.033	165,583	20,696	38.001
*Revenue Neutral Rate***							37.600
Less: Transfers	9,235		7,500		7,500		
Net Expenditure	44,490		95,224		158,083		
Total Tax Levied	20,213		19,828		xxxxxxxxxxxxxxxxx		
Assessed Valuation	556,237		550,270		544,625		

Outstanding Indebtedness, January 1.	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	106,141	168,553	0
Lease Purchase Principal	0	0	0
Total	106,141	168,553	0

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Liberty City
City Official Title:

Resolution No. 2021-10

A RESOLUTION OF THE CITY OF LIBERTY KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of LIBERTY was calculated as 37.600 mills by the Montgomery County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 7, 2021 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The City of LIBERTY shall levy a property tax rate exceeding the Revenue Neutral Rate of 38.001 mills.

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

ADOPTED this 17th day of Sept. 2021 (month and year) and **SIGNED** by the Governing Body.

A. Paul Hawley - MAYOR

Jim Tallman

Mary P. Allen

(First published in the Independence Daily Reporter August 17, 2021)

2022

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City of Liberty

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	23,898	36.339	61,850	36.033	69,050	20,696	38.001
Debt Service							
Library							
Special Highway					42,500		
Sewer Fund	26,592		24,874		24,133		
Sewer Reserve Fund	3,000		6,000		8,900		
Equipment & Truck Fund	235		10,000		21,000		
Totals	53,725	36.339	102,724	36.033	165,583	20,696	38.001
*Revenue Neutral Rate***							37.600
Less: Transfers	9,235		7,500		7,500		
Net Expenditure	44,490		95,224		158,083		
Total Tax Levied	20,213		19,828		xxxxxxxxxxxxxxxxx		
*Assessed Valuation	556,237		550,270		544,625		

Outstanding Indebtedness, January 1.	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	106,141	168,553	0
Lease Purchase Principal	0	0	0
Total	106,141	168,553	0

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Liberty City

City Official Title:

August 17,2021

Affidavit of Publication

STATE OF KANSAS
Montgomery County, ss:

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

Independence Daily Reporter

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

Said newspaper is published daily at least weekly 50 times a year, has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Independence in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper **1 time on August 17, 2021**

Subscribed to and sworn before me on this **17th** day of **August 2021.**

Printer's fee: **$104.28**

Notary Public

My commission expires **February 19, 2024**

ALANA G. JUSTICE
Notary Public - State of Kansas
My Appt. Expires