

CERTIFICATE

To the Clerk of Seward County, State of Kansas

We, the undersigned, officers of

City 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 2020; and
(3) the Amounts(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	14,967,902	4,022,502	33.332
Debt Service	10-113	9	777,000		
Library	12-1220	9	593,598	517,575	4.289
Employee Benefits	12-16,102	10	1,980,000	1,702,263	14.106
Special Fire Equipment	12-110b	10	50,000	42,794	355
Special Highway		11	696,000		
Convention & Tourism		11	571,000		
Communications		12	907,000		
Special Parks & Recreation			40,000		
Special Alcohol Treatment			35,000		
City 1/2% Educate Sales Tax			2,000,000		
City 1% Sales Tax		14	7,258,000		
Airport Utility		14	529,000		
Air Museum		15	466,000		
Solid Waste Utility		15	2,532,000		
Wastewater Utility		16	6,803,000		
Water Utility			6,333,000		
Economic Incentives		17	1,150,000		
Non-Budgeted Funds-A		18			
Totals		XXXXXX	47,688,500	6,285,134	52.082
			County Clerk's Use Only		
Budget Summary		19			120,679,749
Neighborhood Revitalization Rebate					Nov 1, 2019 Total Assessed Valuation

NOTE 4.5 (max)
OR# 4321
No Expiration

Tax Lid Limit (from Computation Tab)
Does the City need to hold an election?

6,469,324
NO

→ TIF amount of 1,945,213
has been deducted.

Connie L. Seigrist
Connie L. Seigrist, Mayor

Taylor Harden
Taylor Harden, Vice-Mayor

Assisted by: _____

Address: _____

Email: _____

Attest: 8-16 2019

Staci D. Long
County Clerk

Jack Carfile, Commissioner

Ron Warren
Ron Warren, Commissioner

Tony Martinez
Tony Martinez, Commissioner

Governing Body

CPA Summary

PROOF OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

Leslie Bales being first duly sworn,
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 a circulation in Seward County, Kansas, with a general paid circulation on Seward County, Kansas, and that said newspaper is not a trade, religious publication.

Said newspaper is published at least weekly 50 times a year; has been continuously and uninterruptedly in said county and state for a period of five years prior to the first publication of said notice; and has been at 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

entire issue of said newspaper for one time, the publication thereof by

aforsaid on the 10th day of August

Leslie Bales

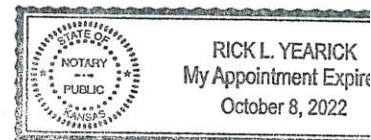
SUBSCRIBED AND SWORN to before me this 10th day of

August, 2019.

Notary Public

My Commission Expires, 10-8, 2022

Printer's Fee ... \$ 60.75



(First Published in The High Plains Daily Leader & Times, Liberal, Kansas, on August 1, 2019)1

State of Kansas
City

NOTICE OF BUDGET HEARING

2020

The governing body of

City of Liberal

will meet on August 13, 2019 at 5:30 pm at City Commission Chambers, 325 N. Washington Ave, Liberal, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Clerk's Office, City Hall, 324 N. Kansas Ave, Liberal, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

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

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimated Tax Rate *
General	12,661,694	35.174	14,315,402	33.416	14,967,002	4,022,502	33.169
Debt Service	1,556,183		862,000		777,000		
Library	587,813	4.337	593,598	4.312	503,598	517,575	4.268
Employee Benefits	1,633,292	12.071	1,915,000	12.719	1,080,000	1,702,263	14.037
Special Fire Equipment	54,027	0.213	50,000	0.380	50,000	42,794	0.353
Special Highway	615,654		677,000		698,000		
Convention & Tourism	1,074,189		577,000		571,000		
Communications	789,217		809,000		907,000		
Special Parks & Recreation	37,000		36,000		40,000		
Special Alcohol Treatment	35,000		35,000		35,000		
City 1/2% Educate Sales Tax	1,907,363		1,900,000		2,000,000		
City 1% Sales Tax	3,661,092		6,613,000		7,258,000		
Airport Utility	384,205		405,000		429,000		
Air Museum	361,390		464,000		466,000		
Solid Waste Utility	1,839,861		2,402,000		2,532,000		
Wastewater Utility	4,365,135		5,533,000		6,803,000		
Water Utility	4,958,718		6,133,000		6,333,000		
Economic Incentives	39,045		550,000		1,150,000		
Non-Budgeted Funds-A	1,375,256						
Totals	37,936,134	51.795	44,020,000	51.827	47,668,500	6,265,134	51.827
Less: Transfers	2,372,526		2,439,000		3,751,000		
Net Expenditure	35,563,608		41,581,000		43,937,500		
Total Tax Levied	6,181,703		6,221,518		6,221,518		
Assessed Valuation	119,353,271		120,048,042		121,271,418		
Outstanding Indebtedness,							
January 1,	2017		2018		2019		
G.O. Bonds	4,630,000		4,605,000		4,115,000		
Revenue Bonds	0		0		0		
Other	0		3,267,332		5,042,163		
Lease Purchase Principal	2,618,250		2,479,154		2,123,364		
Total	7,448,250		10,851,486		11,280,527		

*Tax rates are expressed in mills

Chris Ford

City Official Title: Director of Finance

RESOLUTION NO. 2310

A RESOLUTION ADOPTING THE 2020 FISCAL YEAR BUDGET, APPROVING THE 2020 PAY PLAN, AND APPROPRIATING BY FUND THE MAXIMUM AMOUNTS TO BE EXPENDED FOR THE BUDGET YEAR 2020.

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

SECTION 1. The 2020 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 2020 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 2020 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 2020 funds to be received by the Director of Finance.

SECTION 4. The proposed 2020 Pay Plan is hereby approved and the City Manager and Director of Human Resources are authorized to implement it effective January 1, 2020.

PASSED AND APPROVED by the Governing Body of the City of Liberal, Kansas and signed by the Mayor on this 13th day of August, 2019.


Connie L. Seigrist, Mayor




Alicia Hidalgo, City Clerk

(First Published in the *Southwest Daily Times*, Liberal, Kansas, this 14th day of April, 2006) 1t

ORDINANCE NO. 4321

AN ORDINANCE ESTABLISHING A MILL LEVY LIMITATION FOR LIBRARY PURPOSES.

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


WHEREAS the City of Liberal is responsible for establishing and adopting a budget for the city each year and must balance the needs of all city departments and agencies in setting such budget; and

WHEREAS the City of Liberal deems it necessary and appropriate to limit the amount the city levies for the library.

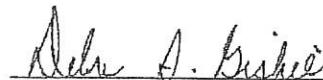
Section 1. **Levy Limit.** The library mill levy is hereby limited to 4.5 mills on each dollar of assessed valuation of the city.

Section 2. **Effective Date.** This ordinance shall take effect and be in force from and after its publication in the official city newspaper.

Passed by the Governing Body this 11th day of April, 2006.


John T. Smith, Mayor

Attest:


Debra S. Giskie, CMC, City Clerk

City of Liberal

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ <u>6,221,518</u>
2. Library levy in 2019 budget	- \$ <u>517,575</u>
Other tax entity levy in 2019 budget	- \$ <u> </u>
3. Net tax levy	\$ <u>5,703,943</u>

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ <u>1,235,530</u>	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ <u>3,686,519</u>	
5b. Personal property 2018	- <u>3,363,849</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>322,670</u>	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	+ <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2019 :	+ <u>56,924</u>	
8. Expiration of property tax abatements	+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u> </u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>1,615,124</u>	
11. Total estimated valuation July 1, 2019	<u>121,271,418</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0135</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>76,992</u>	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	<u>1.50%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>85,559</u>	
16. Total Percentage Adjustments	\$ <u>162,551</u>	

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

County Treas Motor Vehicle Estimate	<u>805,491</u>			
County Treas Recreational Vehicle Estimate		<u>4,607</u>		
County Treas 16/20M Vehicle Estimate			<u>0</u>	
County Treas Commercial Vehicle Tax Estimate				<u>50,265</u>
County Treas Watercraft Tax Estimate				<u>0</u>

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City of Liberal

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General Fund	Equipment Reserve	-	100,000	100,000	12-1, 117
City 1% Sales Tax	General Fund	-	-	100,000	12-197
City 1% Sales Tax	Airport	200,000	-	170,000	12-197
Solid Waste Utility	Solid Waste Equip Reserve	100,000	148,000	229,500	12-825d
Wastewater Utility	Wastewater Equip Reserve	550,000	218,000	1,399,500	12-631o
Water Utility	Debt Service	794,958	791,000	703,000	12-825d
Water Utility	Water Equip Reserve	727,568	1,182,000	1,049,000	12-825d
	Totals	2,372,526	2,439,000	3,751,000	
	Adjustments				
	Adjusted Totals	2,372,526	2,439,000	3,751,000	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

[illegible]

[illegible]

****If you are merely 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: 2020

Library found in: City of Liberal
Seward County

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	Proposed Year
	<u>2019</u>	<u>2020</u>
Ad Valorem	\$517,575	\$517,575
Delinquent Tax	\$4,829	\$4,448
Motor Vehicle Tax	\$66,589	\$67,010
Recreational Vehicle Tax	\$0	\$383
16/20M Vehicle Tax	\$0	\$0
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$588,993	\$589,416
Difference in Total Taxes:	\$423	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	#####	#####
Did Assessed Valuation Decrease?	No	
Levy Rate	4.312	4.268
Difference in Levy Rate:	(0.044)	
Qualify for grant:	Not 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.

City of Liberal

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	3,058,458	3,329,018	1,667,900
Receipts:			
Ad Valorem Tax	4,028,206	4,011,510	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	117,152	125,000	120,000
Motor Vehicle Tax	568,233	540,105	519,364
Recreational Vehicle Tax	0	0	2,971
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	34,400	37,353	32,410
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	21,738	6,000	21,000
Local Alcoholic Liquor	37,188	33,500	40,000
Local Sales Tax - County	2,628,790	2,700,000	2,700,000
Franchise Fees	2,100,146	1,940,000	2,035,000
RHID	86,899	0	0
CID	163,285	0	0
Licenses	21,535	35,500	27,000
Administration Fees - Utilities	907,219	1,237,000	1,412,000
Municipal Court	671,655	719,700	719,700
Finance	1	0	0
Planning & Zoning	0	2,500	2,500
Police	34,796	39,800	39,800
Animal Control	21,815	17,300	20,300
Building Inspection/Code Enforcement	193,092	196,000	206,000
Street Department	34,477	34,000	34,000
Fleet Maintenance	75	500	500
Recreation	149,116	135,500	372,700
Swimming Pool	133,134	177,500	155,500
Golf Course	309,093	302,000	302,000
Parks	42,289	30,000	46,500
Arkalon	143,281	119,100	121,050
Depot	5,243	5,000	5,000
Grier House	79,815	34,200	30,000
Cemetery	37,681	36,400	36,400
Transfers: 1% City Sales Tax Fund	0	0	100,000
In Lieu of Taxes (IRB)	0	500	500
Interest on Idle Funds	122,634	30,000	75,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	239,266	108,316	100,305
Does miscellaneous exceed 10% Total Rec			
Total Receipts	12,932,254	12,654,284	9,277,500
Resources Available:	15,990,712	15,983,302	10,945,400

City of Liberal

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	15,990,712	15,983,302	10,945,400
Expenditures:			
Non-Departmental	829,005	889,100	976,600
Legislative	76,450	84,000	101,000
Municipal Court	659,946	776,000	768,400
Administration	329,757	359,000	400,400
Finance	421,962	448,000	460,000
Personnel	218,747	241,500	215,500
Building Maintenance	136,840	175,000	188,000
Information Technology	200,824	243,500	224,000
Planning & Zoning	6,782	8,000	9,500
Police	3,639,849	3,805,000	3,909,600
Animal Control	191,913	279,000	310,000
Fire	1,404,310	1,518,000	1,578,500
Building Inspection/Code Enforcement	529,534	582,600	591,400
Traffic Control	127,377	180,500	179,500
Street	589,366	948,000	928,700
Fleet Maintenance	74,387	98,000	90,000
Engineering	48,446	44,000	48,600
Street Lighting	283,932	315,000	315,000
Special Projects	65	0	0
Recreation	482,619	497,300	820,950
Swimming Pool	258,359	301,000	293,600
Golf Course	623,432	685,100	765,300
Parks	483,928	621,000	681,200
Arkalon	70,193	119,000	121,050
Economic Development	174,724	166,400	0
Depot	11,109	23,000	23,000
Grier House	77,640	78,000	84,500
Cemetery	161,692	171,000	207,600
Utility Billing	36,408	51,000	49,500
Communications	492,900	492,900	506,700
Transfer: Equipment Reserve	0	100,000	100,000
Cash Forward (2020 column)			
Miscellaneous	19,198	15,502	19,802
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	12,661,694	14,315,402	14,967,902
Unencumbered Cash Balance Dec 31	3,329,018	1,667,900	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	13,756,902	14,315,402	14,967,902
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,967,902
		Tax Required	4,022,502
Delinquent Comp Rate:	0.0%		0
	Amount of 2019 Ad Valorem Tax		4,022,502

CPA Summary

City of Liberal

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	16,200	9,800
Receipts:			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXX
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
GO Bond Proceeds	777,425	0	0
Special Assessments	0	64,600	64,200
Transfers: Water Utility	794,958	791,000	703,000
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,572,383	855,600	767,200
Resources Available:	1,572,383	871,800	777,000
Expenditures:			
Debt Service	1,555,683	861,000	771,600
Cash Basis Reserve (2020 column)			
Miscellaneous	500	1,000	5,400
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,556,183	862,000	777,000
Unencumbered Cash Balance Dec 31	16,200	9,800	XXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	1,600,000	862,000	777,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			777,000
Tax Required			
			0
Delinquent Comp Rate: 0.0%			
			0
Amount of 2019 Ad Valorem Tax			
			0

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,048	0	0
Receipts:			
Ad Valorem Tax	496,651	517,575	XXXXXXXXXXXXXX
Delinquent Tax	15,013	4,829	4,448
Motor Vehicle Tax	70,814	66,589	67,010
Recreational Vehicle Tax	0	0	383
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	4,287	4,605	4,182
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	586,765	593,598	76,023
Resources Available:	587,813	593,598	76,023
Expenditures:			
Appropriations	587,813	593,598	593,598
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	587,813	593,598	593,598
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	593,598	593,598	593,598
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			593,598
Tax Required			
			517,575
Delinquent Comp Rate: 0.0%			
			0
Amount of 2019 Ad Valorem Tax			
			517,575

CPA Summary

City of Liberal

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Employee Benefits			
Unencumbered Cash Balance Jan 1	20,000	20,000	0
Receipts:			
Ad Valorem Tax	1,382,341	1,646,829	xxxxxxxxxxxxxxxx
Delinquent Tax	42,041	50,000	50,000
Motor Vehicle Tax	196,994	185,352	213,213
Recreational Vehicle Tax	0	0	1,219
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	11,916	12,819	13,305
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	1,633,292	1,895,000	277,737
Resources Available:	1,633,292	1,915,000	277,737
Expenditures:			
Employer Taxes/Employee Exzpenses	1,633,292	1,915,000	1,980,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	1,633,292	1,915,000	1,980,000
Unencumbered Cash Balance Dec 31	20,000	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	1,900,000	1,915,000	1,980,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,980,000
Tax Required			1,702,263
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			1,702,263

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Special Fire Equipment			
Unencumbered Cash Balance Jan 1	25,205	0	0
Receipts:			
Ad Valorem Tax	24,390	45,604	xxxxxxxxxxxxxxxx
Delinquent Tax	738	901	900
Motor Vehicle Tax	3,484	3,269	5,904
Recreational Vehicle Tax	0	0	34
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	210	226	368
Watercraft Tax			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	28,822	50,000	7,206
Resources Available:	54,027	50,000	7,206
Expenditures:			
Capital Expenses	35,341	31,500	31,300
Lease Purchase Payment	18,686	18,500	18,700
Cash Forward (2020 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	54,027	50,000	50,000
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	56,000	50,000	50,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			50,000
Tax Required			42,794
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			42,794

CPA Summary

City of Liberal

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	112,800	112,800
Receipts:			
State of Kansas Gas Tax	546,330	552,000	541,000
County Transfers Gas	0	0	0
Federal Funds Exchange	182,124	125,000	141,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	728,454	677,000	682,000
Resources Available:	728,454	789,800	794,800
Expenditures:			
Personnel Expenses	271,018	288,000	294,000
Operations & Maintenance	344,716	388,000	401,000
Cash Forward (2020 column)			
Miscellaneous	-80	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	615,654	677,000	696,000
Unencumbered Cash Balance Dec 31	112,800	112,800	98,800
2018/2019/2020 Budget Authority Amount	652,000	677,000	696,000

Adopted Budget

Convention & Tourism	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	849,744	180,000	137,000
Receipts:			
Transient Guest Tax	389,845	521,000	420,000
Tourist Center Revenue	14,600	13,000	14,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	404,445	534,000	434,000
Resources Available:	1,254,189	714,000	571,000
Expenditures:			
Personnel Expenses	162,722	168,200	171,700
Operations & Maintenance	480,750	282,100	283,800
Promotional Expenses	91,613	125,000	115,000
Capital Expenses	339,104	1,200	0
Cash Forward (2020 column)			
Miscellaneous	0	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,074,189	577,000	571,000
Unencumbered Cash Balance Dec 31	180,000	137,000	0
2018/2019/2020 Budget Authority Amount	1,085,000	577,000	571,000

CPA Summary

City of Liberal

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Communications	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	73,769	108,196	62,500
Receipts:			
City of Liberal	492,900	492,900	506,700
Seward County	328,600	328,600	337,800
Interest on Idle Funds	2,144	1,804	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	823,644	823,304	844,500
Resources Available:	897,413	931,500	907,000
Expenditures:			
Personnel Expenses	718,138	775,600	775,600
Operations & Maintenance	62,333	87,800	123,600
Capital Expenses	7,494	4,300	6,300
Cash Forward (2020 column)			
Miscellaneous	1,252	1,300	1,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	789,217	869,000	907,000
Unencumbered Cash Balance Dec 31	108,196	62,500	0
2018/2019/2020 Budget Authority Amount	853,000	869,000	907,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Special Parks & Recreation	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	2,312	2,500	0
Receipts:			
Alcoholic Beverage Tax	37,188	33,500	40,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	37,188	33,500	40,000
Resources Available:	39,500	36,000	40,000
Expenditures:			
Lawn Care/Grounds Upkeep	14,659	0	0
Repairs & Maintenance	14,292	0	0
Electricity	8,049	36,000	40,000
Cash Forward (2020 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	37,000	36,000	40,000
Unencumbered Cash Balance Dec 31	2,500	0	0
2018/2019/2020 Budget Authority Amount	37,000	36,000	40,000

CPA Summary

City of Liberal

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Alcohol Treatment	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	2,188	688
Receipts:			
Alcoholic Beverage Tax	37,188	33,500	35,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	37,188	33,500	35,000
Resources Available:	37,188	35,688	35,688
Expenditures:			
Appropriations	35,000	35,000	35,000
Cash Forward (2020 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	35,000	35,000	35,000
Unencumbered Cash Balance Dec 31	2,188	688	688
2018/2019/2020 Budget Authority Amount	35,000	35,000	35,000

Adopted Budget

City 1/2% Educate Sales Tax	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Educational Sales Tax	1,907,363	1,900,000	2,000,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,907,363	1,900,000	2,000,000
Resources Available:	1,907,363	1,900,000	2,000,000
Expenditures:			
Appropriations	1,907,291	1,896,000	1,996,000
Operational Expenses	72	3,100	3,100
Cash Forward (2020 column)			
Miscellaneous	0	900	900
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,907,363	1,900,000	2,000,000
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	2,000,000	1,900,000	2,000,000

CPA Summary

City of Liberal

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget City 1% Sales Tax	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	5,460,224	6,333,800	3,475,800
Receipts:			
Streets, Drainage, Other Cap Imp	2,366,698	2,100,000	2,100,000
Economic Development	1,115,910	758,200	758,200
Crime Prevention Drugs & Alcohol	191,172	175,000	175,000
Housing & Community Development	572,209	525,000	525,000
Beautification	194,986	180,000	180,000
Interest on Idle Funds	78,540	16,800	44,000
Miscellaneous	15,153	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,534,668	3,755,000	3,782,200
Resources Available:	9,994,892	10,088,800	7,258,000
Expenditures:			
Streets, Drainage, Other Cap Imp	1,472,240	3,767,000	3,959,000
Economic Development	1,050,846	1,066,000	1,236,000
Crime Prevention Drugs & Alcohol	138,731	398,000	363,000
Housing & Community Development	618,841	1,041,500	1,094,200
Beautification	179,852	337,000	334,000
Transfers: General Fund	0	0	100,000
Airport	200,000	0	170,000
Cash Forward (2020 column)			
Miscellaneous	582	3,500	1,800
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,661,092	6,613,000	7,258,000
Unencumbered Cash Balance Dec 31	6,333,800	3,475,800	0
2018/2019/2020 Budget Authority Amount	7,745,000	6,613,000	7,258,000

Adopted Budget

Airport Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	119,098	241,000	31,000
Receipts:			
Leases	227,769	216,000	255,000
Landing Fees	21,181	22,000	22,000
Royalties	19,116	15,000	15,000
Property Tax Reimbursements	31,415	30,000	30,000
Transfer: Economic Development	200,000	0	170,000
Interest on Idle Funds	6,626	2,000	5,000
Miscellaneous	0	0	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	506,107	285,000	498,000
Resources Available:	625,205	526,000	529,000
Expenditures:			
Personnel Expenses	168,339	252,600	333,500
Operations & Maintenance	206,239	186,900	194,200
Capital Expenses	9,681	54,000	0
Cash Forward (2020 column)			
Miscellaneous	-54	1,500	1,300
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	384,205	495,000	529,000
Unencumbered Cash Balance Dec 31	241,000	31,000	0
2018/2019/2020 Budget Authority Amount	470,000	495,000	529,000

CPA Summary

City of Liberal

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Air Museum			
Unencumbered Cash Balance Jan 1	54,224	35,000	0
Receipts:			
Transient Guest Tax	30,000	70,000	30,000
Air Museum	312,150	359,000	436,000
Interest on Idle Funds	0	0	0
Miscellaneous	16	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	342,166	429,000	466,000
Resources Available:	396,390	464,000	466,000
Expenditures:			
Personnel Expenses	233,820	307,500	287,000
Operations & Maintenance	127,061	155,100	177,800
Cash Forward (2020 column)			
Miscellaneous	509	1,400	1,200
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	361,390	464,000	466,000
Unencumbered Cash Balance Dec 31	35,000	0	0
2018/2019/2020 Budget Authority Amount	398,801	464,000	466,000

Adopted Budget

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Solid Waste Utility			
Unencumbered Cash Balance Jan 1	242,569	137,500	0
Receipts:			
Sales & Charges	1,698,837	2,235,000	2,500,000
Trash Bag Sales	23,355	26,000	24,000
Recycle Revenue	2,384	2,500	2,000
Interest on Idle Funds	9,958	1,000	6,000
Miscellaneous	258	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,734,792	2,264,500	2,532,000
Resources Available:	1,977,361	2,402,000	2,532,000
Expenditures:			
Personnel Expenses	696,254	705,100	725,600
Operations & Maintenance	1,014,086	1,496,800	1,527,300
Recycle Expenses	15,364	47,000	47,000
Capital Expenses	13,305	2,500	0
Transfer: Solid Waste Reserve	100,000	148,000	229,500
Cash Forward (2020 column)			
Miscellaneous	852	2,600	2,600
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,839,861	2,402,000	2,532,000
Unencumbered Cash Balance Dec 31	137,500	0	0
2018/2019/2020 Budget Authority Amount	2,027,000	2,402,000	2,532,000

CPA Summary

City of Liberal

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Wastewater Utility	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,427,059	847,500	161,500
Receipts:			
Sales & Charges	2,518,265	3,569,500	4,239,500
Wastewater Treatment NBP	1,236,636	1,273,800	2,390,800
Interest on Idle Funds	29,732	2,500	10,000
Miscellaneous	943	1,200	1,200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,785,576	4,847,000	6,641,500
Resources Available:	5,212,635	5,694,500	6,803,000
Expenditures:			
Personnel Expenses	588,890	693,500	773,800
Operations & Maintenance	2,798,578	3,294,000	3,420,400
Capital Expenses	16,509	47,500	45,000
Wastewater Treatment NBP	409,258	1,274,000	1,158,300
Transfer: Sewer Equip Reserve	550,000	218,000	1,399,500
Cash Forward (2020 column)			
Miscellaneous	1,900	6,000	6,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,365,135	5,533,000	6,803,000
Unencumbered Cash Balance Dec 31	847,500	161,500	0
2018/2019/2020 Budget Authority Amount	5,135,000	5,533,000	6,803,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Water Utility	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	466,272	100,000	100,000
Receipts:			
Sales & Charges	4,556,865	6,127,000	6,220,000
Interest on Idle Funds	32,481	5,000	10,000
Miscellaneous	3,100	1,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,592,446	6,133,000	6,233,000
Resources Available:	5,058,718	6,233,000	6,333,000
Expenditures:			
Personnel Expenses	950,884	936,700	1,007,700
Operations & Maintenance	2,341,808	3,191,000	3,564,500
Capital Expenses	131,986	25,000	0
Transfer: Debt Service	794,958	791,000	703,000
Water Equip Reserve	727,568	1,182,000	1,049,000
Cash Forward (2020 column)			
Miscellaneous	11,514	7,300	8,800
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,958,718	6,133,000	6,333,000
Unencumbered Cash Balance Dec 31	100,000	100,000	0
2018/2019/2020 Budget Authority Amount	5,262,000	6,133,000	6,333,000

CPA Summary

City of Liberal

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Economic Incentives			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Community Improvement District	0	150,000	250,000
Rural Housing Incentive District	0	100,000	250,000
Transient Guest Tax Rebate	39,045	300,000	250,000
Tax Increment Financing	0	0	400,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	39,045	550,000	1,150,000
Resources Available:	39,045	550,000	1,150,000
Expenditures:			
Community Improvement District	0	150,000	250,000
Rural Housing Incentive District	0	100,000	250,000
Transient Guest Tax Rebate	39,045	300,000	250,000
Tax Increment Financing	0	0	400,000
Cash Forward (2020 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	39,045	550,000	1,150,000
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	50,000	550,000	1,150,000

Adopted Budget

0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
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 (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

CPA Summary

Non-Budgeted Funds-A

[illegible]

****Note:** These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

2020

The governing body of

City of Liberal

will meet on August 13, 2019 at 5:30 pm at City Commission Chambers, 325 N. Washington Ave, Liberal, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Clerk's Office, City Hall, 324 N. Kansas Ave, Liberal, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

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

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	12,661,694	35.174	14,315,402	33.416	14,967,902	4,022,502	33.169
Debt Service	1,556,183		862,000		777,000		
Library	587,813	4.337	593,598	4.312	593,598	517,575	4.268
Employee Benefits	1,633,292	12.071	1,915,000	13.719	1,980,000	1,702,263	14.037
Special Fire Equipment	54,027	0.213	50,000	0.380	50,000	42,794	0.353
Special Highway	615,654		677,000		696,000		
Convention & Tourism	1,074,189		577,000		571,000		
Communications	789,217		869,000		907,000		
Special Parks & Recreation	37,000		36,000		40,000		
Special Alcohol Treatment	35,000		35,000		35,000		
City 1/2% Educate Sales Tax	1,907,363		1,900,000		2,000,000		
City 1% Sales Tax	3,661,092		6,613,000		7,258,000		
Airport Utility	384,205		495,000		529,000		
Air Museum	361,390		464,000		466,000		
Solid Waste Utility	1,839,861		2,402,000		2,532,000		
Wastewater Utility	4,365,135		5,533,000		6,803,000		
Water Utility	4,958,718		6,133,000		6,333,000		
Economic Incentives	39,045		550,000		1,150,000		
Non-Budgeted Funds-A	1,375,256						
Totals	37,936,134	51.795	44,020,000	51.827	47,688,500	6,285,134	51.827
Less: Transfers	2,372,526		2,439,000		3,751,000		
Net Expenditure	35,563,608		41,581,000		43,937,500		
Total Tax Levied	6,181,703		6,221,518		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	119,353,271		120,048,042		121,271,418		
Outstanding Indebtedness, January 1,	2017		2018		2019		
G.O. Bonds	4,630,000		4,905,000		4,115,000		
Revenue Bonds	0		0		0		
Other	0		3,267,332		5,042,163		
Lease Purchase Principal	2,818,550		2,479,154		2,123,364		
Total	7,448,550		10,651,486		11,280,527		

*Tax rates are expressed in mills

Chris Ford

City Official Title: Director of Finance