State of Kansas
City
2022

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 2022; and
(3) the Amounts(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only	
Allocation of MVT, RVT, 16/20M Veh Tax		2				
Schedule of Transfers		3				
Statement of Indebtedness		4				
Statement of Lease-Purchases		5				
Computation to Determine State Library Grant		6				
Fund	**K.S.A.**					
General	12-101a	7	15,896,402	3,997,425	32.851	
Debt Service	10-113	8	1,119,000	99,831	.821	
Library	12-1220	8	603,598	517,615	4.254	NTE 4.5 CITY ORD #4321
Employee Benefits	12-16,102	9	2,047,000	1,736,901	14.274	
Special Fire	12-110b	9	50,000	42,770	.352	
Special Highway		10	668,000			
Convention & Tourism		10	506,000			
Communications		11	1,069,000			
Special Parks & Recreation		11	49,000			
Special Alcohol Treatment		12	50,000			
Economic Incentives		12	1,250,000			
City 1/2% Educate Sales Tax		13	2,100,000			
City 1% Sales Tax		13	5,873,000			
Airport Utility		14	501,000			
Air Museum		14	470,000			
Solid Waste Utility		15	2,533,000			
Wastewater Utility		15	3,886,000			
Water Utility		16	6,633,000			
Non-Budgeted Funds-A		17				
Totals		xxxxxx	45,304,000	6,394,542	52.552	
					County Clerk's Use Only	
Budget Summary		18			121,685,248*	* TIF already adjusted
Neighborhood Revitalization Rebate					Nov 1, 2021 Total Assessed Valuation	

Assisted by: _____

_____

_____

Address: _____

_____

_____

Email: _____

_____

Attest: Sept 20, 2021

Stacia D. Long
County Clerk

Taylor Harden
Taylor Harden, Mayor

Tony Martinez
Tony Martinez, Vice-Mayor

R Warren
Ron Warren, Commissioner

Connie Seigrist
Connie Seigrist, Commissioner

Chris Linenbroker, Commissioner

Governing Body

CPA Summary

(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

RESOLUTION NO. 2362

A RESOLUTION TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE FOR THE BUDGET YEAR 2022.

WHEREAS, the Revenue Neutral Rate for the City of Liberal was calculated as 52.190 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 August 24, 2021, 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 52.190 mills for the Budget Year 2022.

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 Mayor on this 24th day of August, 2021.

Taylor Harden, Mayor

ATTEST:

Alicia Hidalgo, City Clerk

RESOLUTION NO. 2363

A RESOLUTION ADOPTING THE 2022 FISCAL YEAR BUDGET, APPROVING THE 2022 PAY PLAN, AND APPROPRIATING BY FUND THE MAXIMUM AMOUNTS TO BE EXPENDED FOR THE BUDGET YEAR 2022.

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

SECTION 1. The 2022 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 2022 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 2022 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 2022 funds to be received by the Director of Finance.

SECTION 4. The proposed 2022 Pay Plan is hereby approved and the City Manager and Director of Human Resources are authorized to implement it effective January 1, 2022.

PASSED AND APPROVED by the Governing Body of the City of Liberal, Kansas and signed by the Mayor on this 24th day of August, 2021.

Taylor Harden, Mayor

ATTEST:

Alicia Hidalgo, City Clerk

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John T. Smith, Mayor

Attest:

Debra S. Giskie, CMC, City Clerk

City of Liberal

2022

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

Budgeted Fund for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,948,205	508,565	2,578	0	49,399	0
Debt Service	116,000	14,942	76	0	1,451	0
Library	517,575	66,669	338	0	6,476	0
Employee Benefits	1,726,364	222,372	1,128	0	21,599	0
Special Fire	42,472	5,471	28	0	531	0
TOTAL	6,350,616	818,019	4,148	0	79,456	0

County Treas Motor Vehicle Estimate 818,019
County Treas Recreational Vehicle Estimate 4,148
County Treas 16/20M Vehicle Estimate 0
County Treas Commercial Vehicle Tax Estimate 79,456
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.12881
Recreational Vehicle Factor 0.00065
16/20M Vehicle Factor 0.00000
Commercial Vehicle Factor 0.01251
Watercraft Factor 0.00000

City of Liberal

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 Reserve	-	100,000	100,000	12-1, 117
City 1% Sales Tax	General Fund	-	125,000	125,000	12-197
City 1% Sales Tax	Debt Service	35,566	36,000	228,000	12-197
City 1% Sales Tax	Airport	173,158	170,000	170,000	12-197
Solid Waste Utility	Solid Waste Equip Res	200,000	192,100	129,100	12-825d
Wastewater Utility	Wastewater Equip Res	-	166,800	294,800	12-631o
Water Utility	Debt Service	705,195	397,000	704,200	12-825d
Water Utility	Water Equip Reserve	561,513	1,260,000	1,026,000	12-825d
	Totals	1,675,432	2,446,900	2,777,100	
	Adjustments				
	Adjusted Totals	1,675,432	2,446,900	2,777,100	

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

City of Liberal

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2011-B	12/1/2011	2/1/2025	2.59	3,850,000	0	2/1, 8/1	8/1	0	0	0	0
Series 2015	11/17/2015	12/1/2020	1.16	1,795,000	0	6/1, 12/1	12/1	0	0	0	0
Series 2018	8/29/2018	9/15/2033	3.00	1,400,000	1,250,000	6/1, 12/1	12/1	37,245	80,000	35,525	85,000
Series 2020 A & B	1/28/2020	12/1/2026	3.00	830,000	700,000	6/1, 12/1	12/1	21,000	130,000	17,100	135,000
Series 2020 C & D	12/29/2020	8/1/2030	0.70	1,880,000	1,880,000	2/1, 8/1	2/1, 8/1	4,514	70,000	7,050	410,000
Series 2021 A	5/18/2021	10/1/2031	0.99	1,150,000	0	4/1, 10/1	10/1	0	0	16,324	105,000
Series 2021 B	5/18/2021	2/1/2039	0.99	3,620,000	0	2/1, 8/1	8/1	0	0	75,537	145,000
Total G.O. Bonds					**3,830,000**			**62,759**	**280,000**	**151,536**	**880,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Bureau of Water	2/2/2015	9/1/2036	2.20	4,274,042	2,662,373	3/1, 9/1	3/1, 9/1	78,564	190,960	74,340	195,184
KDHE Bureau of Water	4/22/2015	9/1/2037	2.11	39,531,880	12,325,327	3/1, 9/1	3/1, 9/1	729,342	1,731,239	716,427	200
KDHE Public Water Supply	1/22/2018	8/1/2038	2.16	3,789,419	3,445,651	2/1, 8/1	2/1, 8/1	76,007	158,333	0	0
Total Other					**18,433,351**			**883,913**	**2,080,532**	**790,767**	**195,384**
Total Indebtedness					**22,263,351**			**946,672**	**2,360,532**	**942,302**	**1,075,384**

City of Liberal

2022

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 1,2021	Payments Due 2021	Payments Due 2022
Lease Purchase - Golf Carts	12/15/2017	60	3.40	58,999	15,538	15,724	0
Lease Purchase - Water Meters	4/3/2012	120	2.50	2,358,000	392,499	267,965	267,965
Lease Purchase - Pumper Truck	4/30/2015	120	2.29	164,203	77,543	18,686	18,686
Lease Purchase - Dump Truck	4/30/2015	120	2.29	115,068	56,020	12,720	12,720
Lease Purchase - Street Sweeper	9/8/2016	120	2.72	211,500	133,685	24,299	24,299
Lease Purchase - Front-End Loade	4/30/2018	84	4.13	149,892	89,022	24,373	24,373
Lease Purchase - Comm Equip	12/1/2019	60	2.77	585,973	585,973	123,685	123,685
				Totals	**1,350,280**	**487,452**	**471,728**

***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: 2022

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 2021	Proposed Year 2022
Ad Valorem	$517,575	$517,615
Delinquent Tax	$5,864	$12,500
Motor Vehicle Tax	$73,647	$66,669
Recreational Vehicle Tax	$0	$338
16/20M Vehicle Tax	$0	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$597,086	$597,122
Difference in Total Taxes:	$36	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	##########	##########
Did Assessed Valuation Decrease?	No	
Levy Rate	4.283	4.254
Difference in Levy Rate:	(0.029)	
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

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	3,861,373	4,677,801	2,664,435
Receipts:			
Ad Valorem Tax	3,802,783	3,948,205	xxxxxxxxxxxxxxxxxx
Delinquent Tax	174,484	120,000	170,000
Motor Vehicle Tax	526,051	580,264	508,565
Recreational Vehicle Tax	0	0	2,578
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	30,075	42,712	49,399
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	16,955	21,000	20,000
Local Alcoholic Liquor	40,561	46,000	41,000
Local Sales Tax - County	2,704,418	2,700,000	2,700,000
Franchise Fees	1,774,102	2,035,000	1,750,000
Licenses	23,400	27,000	28,000
Administration Fees - Utilities	2,979,500	1,533,000	1,533,000
Municipal Court	571,413	709,700	709,700
Finance	20	0	0
Planning & Zoning	0	0	0
Police	31,387	39,800	44,300
Animal Control	30,273	26,500	26,500
Building Inspection/Code Enforcement	213,211	206,000	206,000
Street Department	56,539	34,000	34,000
Fleet Maintenance	635	500	500
Recreation	147,048	452,600	428,000
Swimming Pool	88,047	156,500	170,500
Golf Course	270,651	302,000	303,000
Parks	7,197	46,500	46,500
Arkalon	136,753	121,050	121,100
Depot	4,443	5,000	5,000
Grier House	8,750	0	0
Cemetery	52,342	36,400	36,400
Utility Billing	0	0	0
Transfers: 1% City Sales Tax Fund	0	125,000	125,000
In Lieu of Taxes (IRB)	0	500	500
Interest on Idle Funds	31,781	75,000	75,000
Neighborhood Revitalization Rebate			0
Miscellaneous	158,475	100,305	100,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,881,294**	**13,490,536**	**9,234,542**
Resources Available:	**17,742,667**	**18,168,337**	**11,898,977**

City of Liberal

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	17,742,667	18,168,337	11,898,977
Expenditures:			
Non-Departmental	792,859	933,700	938,200
Legislative	87,513	108,400	113,400
Municipal Court	660,338	775,600	794,500
Administration	345,870	418,400	462,000
Finance	430,442	494,300	494,300
Personnel	218,166	227,700	239,600
Building Maintenance	192,924	260,000	255,500
Information Technology	224,701	240,700	249,200
Planning & Zoning	5,505	10,000	10,000
Police	3,547,845	4,004,400	4,244,700
Animal Control	241,919	346,200	303,200
Fire	1,436,777	1,686,300	1,713,700
Building Inspection/Code Enforcement	683,383	611,700	641,700
Traffic Control	144,916	198,000	182,500
Street	840,396	981,200	1,004,200
Fleet Maintenance	69,774	87,700	87,700
Engineering	54,825	78,500	78,500
Street Lighting	304,280	315,000	315,000
Recreation	472,764	905,900	900,000
Swimming Pool	193,281	294,200	309,100
Golf Course	640,435	697,500	697,300
Parks	606,474	676,600	718,800
Arkalon	58,613	122,050	122,100
Depot	10,614	23,000	23,000
Grier House	60,834	84,500	57,000
Cemetery	175,597	230,600	211,600
Utility Billing	40,829	48,000	48,000
Communications	506,700	523,860	560,950
Transfer: Equipment Reserve	0	100,000	100,000
Cash Forward (2022 column)			0
Miscellaneous	16,292	19,892	20,652
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,064,866**	**15,503,902**	**15,896,402**
Unencumbered Cash Balance Dec 31	4,677,801	2,664,435	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	14,967,902	15,503,902	15,896,402
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,896,402
		Tax Required	3,997,425
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	3,997,425

CPA Summary

City of Liberal 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	9,000	4,000
Receipts:			
Ad Valorem Tax	0	116,000	xxxxxxxxxxxxxxxxxx
Delinquent Tax	14	0	0
Motor Vehicle Tax	0	0	14,942
Recreational Vehicle Tax	0	0	76
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	1,451
Watercraft Tax	0	0	0
Special Assessments	43,159	64,000	64,000
GO Bond Proceeds	402,160	0	0
Transfers: 1% City Sales Tax	35,566	36,000	228,000
Water Utility	705,195	397,000	704,200
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	2,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,186,094**	**613,000**	**1,015,169**
Resources Available:	**1,186,094**	**622,000**	**1,019,169**
Expenditures:			
Debt Service	1,177,094	618,000	1,119,000
Cash Basis Reserve (2022 column)			0
Miscellaneous	0	0	0
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**1,177,094**	**618,000**	**1,119,000**
Unencumbered Cash Balance Dec 31	9,000	4,000	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	3,835,200	618,000	1,119,000
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	1,119,000
		Tax Required	99,831
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	99,831

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax	497,901	517,575	xxxxxxxxxxxxxxxxxx
Delinquent Tax	22,382	5,864	12,500
Motor Vehicle Tax	67,222	73,647	66,669
Recreational Vehicle Tax	0	0	338
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	3,871	6,512	6,476
Watercraft Tax			0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**591,376**	**603,598**	**85,983**
Resources Available:	**591,376**	**603,598**	**85,983**
Expenditures:			
Appropriations	591,376	603,598	603,598
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**591,376**	**603,598**	**603,598**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	593,598	603,598	603,598
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	603,598
		Tax Required	517,615
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	517,615

CPA Summary

City of Liberal 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	1,637,531	1,726,364	xxxxxxxxxxxxxxxxx
Delinquent Tax	68,136	50,000	65,000
Motor Vehicle Tax	87,091	245,179	222,372
Recreational Vehicle Tax	0	0	1,128
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	12,229	18,457	21,599
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	**1,804,987**	**2,040,000**	**310,099**
Resources Available:	1,804,987	2,040,000	310,099
Expenditures:			
Employer Taxes/Employee Expenses	1,804,987	2,040,000	2,047,000
Cash Forward (2022 column)			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,804,987**	**2,040,000**	**2,047,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	1,980,000	2,040,000	2,047,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,047,000
		Tax Required	1,736,901
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	1,736,901

Adopted Budget **Special Fire**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax	26,447	42,472	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,593	900	1,200
Motor Vehicle Tax	5,371	6,164	5,471
Recreational Vehicle Tax	0	0	28
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	333	464	531
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	**33,744**	**50,000**	**7,230**
Resources Available:	**33,744**	**50,000**	**7,230**
Expenditures:			
Capital Expenses	15,058	31,300	31,300
Lease Purchase Payment	18,686	18,700	18,700
Cash Forward (2022 column)			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**33,744**	**50,000**	**50,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	50,000	50,000	50,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	50,000
		Tax Required	42,770
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	42,770

CPA Summary

City of Liberal 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	0	179,569	227,389
Receipts:			
State of Kansas Gas Tax	503,202	495,740	493,000
County Transfers Gas	0	0	0
Federal Funds Exchange	386,019	173,880	175,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**889,221**	**669,620**	**668,000**
Resources Available:	**889,221**	**849,189**	**895,389**
Expenditures:			
Personnel Expenses	256,000	332,800	328,300
Operations & Maintenance	453,509	288,500	339,200
Cash Forward (2022 column)			0
Miscellaneous	143	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**709,652**	**621,800**	**668,000**
Unencumbered Cash Balance Dec 31	179,569	227,389	227,389
2020/2021/2022 Budget Authority Amount:	995,000	622,000	668,000

Adopted Budget

Convention & Tourism	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	529,853	390,700	181,700
Receipts:			
Transient Guest Tax	316,636	300,000	310,300
Tourist Center Revenue	9,167	14,000	14,000
Interest on Idle Funds	0	0	0
Miscellaneous	9	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**325,812**	**314,000**	**324,300**
Resources Available:	**855,665**	**704,700**	**506,000**
Expenditures:			
Personnel Expenses	179,512	174,700	179,800
Operations & Maintenance	261,119	256,100	249,800
Promotional Expenses	24,414	89,000	75,300
Capital Expenses	0	2,500	0
Cash Forward (2022 column)			0
Miscellaneous	-80	700	1,100
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**464,965**	**523,000**	**506,000**
Unencumbered Cash Balance Dec 31	390,700	181,700	0
2020/2021/2022 Budget Authority Amount:	571,000	523,000	506,000

CPA Summary

City of Liberal 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Communications**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	155,233	182,500	120,000
Receipts:			
City of Liberal	506,700	523,860	560,950
Seward County	337,800	363,640	388,050
Interest on Idle Funds	814	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**845,314**	**887,500**	**949,000**
Resources Available:	**1,000,547**	**1,070,000**	**1,069,000**
Expenditures:			
Personnel Expenses	736,489	773,600	775,600
Operations & Maintenance	81,061	175,100	173,600
Capital Expenses	0	0	118,500
Cash Forward (2022 column)			0
Miscellaneous	497	1,300	1,300
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**818,047**	**950,000**	**1,069,000**
Unencumbered Cash Balance Dec 31	182,500	120,000	0
2020/2021/2022 Budget Authority Amount:	907,000	950,000	1,069,000

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	5,689	7,700	7,700
Receipts:			
Alcoholic Beverage Tax	40,561	46,000	41,300
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**40,561**	**46,000**	**41,300**
Resources Available:	**46,250**	**53,700**	**49,000**
Expenditures:			
Electricity	38,550	46,000	49,000
Cash Forward (2022 column)			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**38,550**	**46,000**	**49,000**
Unencumbered Cash Balance Dec 31	7,700	7,700	0
2020/2021/2022 Budget Authority Amount:	40,000	46,000	49,000

CPA Summary

City of Liberal 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol Treatment**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		20,405	20,405
Receipts:			
Alcoholic Beverage Tax	40,561	46,000	41,300
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**40,561**	**46,000**	**41,300**
Resources Available:	**40,561**	**66,405**	**61,705**
Expenditures:			
Drug Court Expenses	11,406	46,000	50,000
Appropriations	8,750	0	0
Cash Forward (2022 column)			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**20,156**	**46,000**	**50,000**
Unencumbered Cash Balance Dec 31	20,405	20,405	11,705
2020/2021/2022 Budget Authority Amount:	35,000	46,000	50,000

Adopted Budget

Economic Incentives	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	429,063	0	0
Receipts:			
Community Improvement District	155,415	300,000	300,000
Rural Housing Incentive District	144,644	250,000	250,000
Transient Guest Tax Rebate	127,502	250,000	250,000
Tax Increment Financing	246,619	450,000	450,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**674,180**	**1,250,000**	**1,250,000**
Resources Available:	**1,103,243**	**1,250,000**	**1,250,000**
Expenditures:			
Community Improvement District	255,415	300,000	300,000
Rural Housing Incentive District	244,644	250,000	250,000
Transient Guest Tax Rebate	227,502	250,000	250,000
Tax Increment Financing	375,682	450,000	450,000
Cash Forward (2022 column)			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,103,243**	**1,250,000**	**1,250,000**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	1,150,000	1,250,000	1,250,000

CPA Summary

City of Liberal 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **City 1/2% Educate Sales Tax**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Education Sales Tax	2,007,249	2,100,000	2,100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,007,249**	**2,100,000**	**2,100,000**
Resources Available:	**2,007,249**	**2,100,000**	**2,100,000**
Expenditures:			
Appropriations	2,007,213	2,099,900	2,099,900
Operational Expenses	36	100	100
Cash Forward (2022 column)			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,007,249**	**2,100,000**	**2,100,000**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	2,100,000	2,100,000	2,100,000

Adopted Budget

City 1% Sales Tax	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,379,153	3,608,000	1,881,400
Receipts:			
Streets, Drainage, Other Cap Imp	2,395,683	1,925,000	2,100,000
Economic Development	1,102,139	932,000	991,600
Crime Prevention Drugs & Alcohol	199,640	160,400	175,000
Housing & Community Development	568,921	481,000	525,000
Beautification	199,640	160,000	175,000
Interest on Idle Funds	18,367	42,000	20,000
Miscellaneous	13,001	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,497,391**	**3,705,400**	**3,991,600**
Resources Available:	**6,876,544**	**7,313,400**	**5,873,000**
Expenditures:			
Streets, Drainage, Other Cap Imp	1,447,688	2,817,000	2,626,100
Economic Development	772,147	1,027,200	1,254,250
Crime Prevention Drugs & Alcohol	101,105	340,000	316,000
Housing & Community Development	579,470	681,900	734,650
Beautification	158,463	228,800	412,750
Transfers: General Fund	0	125,000	125,000
Debt Service	35,566	36,000	228,000
Airport	173,158	170,000	170,000
Cash Forward (2022 column)			0
Miscellaneous	947	6,100	6,250
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,268,544**	**5,432,000**	**5,873,000**
Unencumbered Cash Balance Dec 31	3,608,000	1,881,400	0
2020/2021/2022 Budget Authority Amount	7,258,000	5,432,000	5,873,000

CPA Summary

City of Liberal 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	107,896	45,000	0
Receipts:			
Leases	298,743	255,000	255,000
Landing Fees	18,808	22,000	22,000
Royalties	8,499	15,000	15,000
Property Tax Reimbursements	29,964	30,000	30,000
Transfer: Economic Development	173,158	170,000	170,000
Interest on Idle Funds	1,297	5,000	5,000
Miscellaneous	4653	1000	4000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**535,122**	**498,000**	**501,000**
Resources Available:	**643,018**	**543,000**	**501,000**
Expenditures:			
Personnel Expenses	337,891	336,500	260,500
Operations & Maintenance	257,721	195,200	238,600
Capital Expenses	0	10,000	0
Cash Forward (2022 column)			0
Miscellaneous	2,406	1,300	1,900
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**598,018**	**543,000**	**501,000**
Unencumbered Cash Balance Dec 31	45,000	0	0
2020/2021/2022 Budget Authority Amount:	729,000	543,000	501,000

Adopted Budget

Air Museum	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	211,500	36,000
Receipts:			
Transient Guest Tax	30,000	30,000	30,000
Air Museum	581,997	264,500	440,000
Interest on Idle Funds	0	0	0
Miscellaneous	3,409	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**615,406**	**294,500**	**470,000**
Resources Available:	**615,406**	**506,000**	**506,000**
Expenditures:			
Personnel Expenses	300,562	295,000	301,500
Operations & Maintenance	102,687	174,300	165,500
Capital Expenses	0	0	2,500
Cash Forward (2022 column)			0
Miscellaneous	657	700	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**403,906**	**470,000**	**470,000**
Unencumbered Cash Balance Dec 31	211,500	36,000	36,000
2020/2021/2022 Budget Authority Amount:	466,000	470,000	470,000

CPA Summary

City of Liberal 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	156,532	0	0
Receipts:			
Sales & Charges	2,292,527	2,511,000	2,500,000
Trash Bag Sales	19,044	24,000	25,000
Recycle Revenue	3,374	2,000	2,000
Interest on Idle Funds	3,140	6,000	6,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,318,085**	**2,543,000**	**2,533,000**
Resources Available:	**2,474,617**	**2,543,000**	**2,533,000**
Expenditures:			
Personnel Expenses	674,696	735,600	747,600
Operations & Maintenance	1,544,636	1,566,500	1,601,500
Recycle Expenses	56,683	45,700	51,700
Transfer: Solid Waste Reserve	200,000	192,100	129,100
Cash Forward (2022 column)			
Miscellaneous	-1,398	3,100	3,100
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,474,617**	**2,543,000**	**2,533,000**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	2,532,000	2,543,000	2,533,000

Adopted Budget

Wastewater Utility	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,808,476	1,203,500	0
Receipts:			
Sales & Charges	4,442,978	4,139,500	3,776,000
Wastewater Treatment NBP	570,489	103,000	103,000
Interest on Idle Funds	4,978	20,000	5,000
Miscellaneous	16,706	2,000	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,035,151**	**4,264,500**	**3,886,000**
Resources Available:	**6,843,627**	**5,468,000**	**3,886,000**
Expenditures:			
Personnel Expenses	840,553	820,800	863,300
Operations & Maintenance	3,938,801	4,319,600	2,622,300
Wastewater Treatment NBP	860,541	103,000	103,000
Capital Expenses	0	55,000	0
Transfer: Sewer Equip Reserve	0	166,800	294,800
Cash Forward (2022 column)			0
Miscellaneous	232	2,800	2,600
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,640,127**	**5,468,000**	**3,886,000**
Unencumbered Cash Balance Dec 31	1,203,500	0	0
2020/2021/2022 Budget Authority Amount:	7,303,000	5,468,000	3,886,000

CPA Summary

City of Liberal 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	22,622	0	0
Receipts:			
Sales & Charges	6,225,031	6,424,000	6,616,000
Interest on Idle Funds	7,389	30,000	7,000
Miscellaneous	9,254	3,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,241,674**	**6,457,000**	**6,633,000**
Resources Available:	**6,264,296**	**6,457,000**	**6,633,000**
Expenditures:			
Personnel Expenses	923,254	1,019,700	1,033,700
Operations & Maintenance	3,979,302	3,727,200	3,819,500
Capital Expenses	74,521	45,000	45,000
Transfer: Debt Service	705,195	397,000	704,200
Water Equip Reserve	561,513	1,260,000	1,026,000
Cash Forward (2022 column)			0
Miscellaneous	20,511	8,100	4,600
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,264,296**	**6,457,000**	**6,633,000**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	6,333,000	6,457,000	6,633,000

Adopted Budget

0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	0	0	0

CPA Summary

City of Liberal

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		**Solid Waste Equip Reserve**		**Wastewater Equip Reserve**		**Water Equip Reserve**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	781,296	Cash Balance Jan 1	583,016	Cash Balance Jan 1	1,080,587	Cash Balance Jan 1	1,479,395	Cash Balance Jan 1		3,924,294
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfer Solid Waste	200,000			Transfer Water	561,513			
Total Receipts	0	Total Receipts	200,000	Total Receipts	0	Total Receipts	561,513	Total Receipts	0	761,513
Resources Available:	781,296	Resources Available:	783,016	Resources Available:	1,080,587	Resources Available:	2,040,908	Resources Available:	0	4,685,807
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Expenses	115,496	Capital Expenses	6,545	Capital Expenses	819,594	Capital Expenses	206,160			
Total Expenditures	115,496	Total Expenditures	6,545	Total Expenditures	819,594	Total Expenditures	206,160	Total Expenditures	0	1,147,795
Cash Balance Dec 31	665,800	Cash Balance Dec 31	776,471	Cash Balance Dec 31	260,993	Cash Balance Dec 31	1,834,748	Cash Balance Dec 31	0	**3,538,012** **
										3,538,012 **

**Note: These two block figures should agree.

CPA Summary

(Published in the *High Plains Daily Leader and Times*, Liberal, Kansas, on this 12th day of August, 2021)tl

State of Kansas
City

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Liberal

will meet on August 24, 2021 at 5:30 PM at City Commission Chambers, City Hall, 324 N. Kansas Avenue, Liberal, Kansas for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate, the amount of ad valorem tax and the proposed use of all funds. Detailed budget information is available at the City Clerk's Office, City Hall, 324 N. Kansas Avenue, Liberal, Kansas and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate *
General	13,064,866	33.332	15,503,902	32.668	15,896,402	3,997,425	32.849
Debt Service	1,177,094	0.000	618,000	0.960	1,119,000	99,831	0.820
Library	591,376	4.289	603,598	4.283	603,598	517,615	4.254
Employee Benefits	1,804,987	14.106	2,040,000	14.285	2,047,000	1,736,901	14.273
Special Fire	33,744	0.355	50,000	0.352	50,000	42,770	0.351
Special Highway	709,652		622,000		668,000		
Convention & Tourism	464,965		523,000		506,000		
Communications	818,047		950,000		1,069,000		
Special Parks & Recreation	38,550		46,000		49,000		
Special Alcohol Treatment	20,156		46,000		50,000		
Economic Incentives	1,103,243		1,250,000		1,250,000		
City 1/2% Educate Sales Tax	2,007,249		2,100,000		2,100,000		
City 1% Sales Tax	3,268,544		5,432,000		5,873,000		
Airport Utility	598,018		543,000		501,000		
Air Museum	403,906		470,000		470,000		
Solid Waste Utility	2,474,617		2,543,000		2,533,000		
Wastewater Utility	5,640,127		5,468,000		3,886,000		
Water Utility	6,264,296		6,457,000		6,633,000		
Non-Budgeted Funds-A	1,147,795						
Totals	41,631,232	52.082	45,265,500	52.548	45,304,000	6,394,542	52.548
						*Revenue Neutral Rate***	*52.190*
Less: Transfers	1,675,432		2,446,900		2,777,100		
Net Expenditure	39,955,800		42,818,600		42,526,900		
Total Tax Levied	6,285,134		6,350,616		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	120,679,749		120,859,395		121,689,688		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	4,115,000	3,375,000	3,830,000
Revenue Bonds	0	0	0
Other	5,042,163	7,131,711	18,433,351
Lease Purchase Principal	2,123,364	2,301,811	1,350,280
Total	11,280,527	12,808,522	23,613,631

*Tax rates are expressed in mills

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

Chris Ford

City Official Title: Director of Finance

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 12th day of August, 2024

Leslie Bales

SUBSCRIBED AND SWORN to before me this 12th day of August, 2021.

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2024

Printer's Fee . . . $60.75

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

(Published in the *High Plains Daily Leader and Times*, Liberal, Kansas, on this 12th day of August, 2021)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Liberal
will meet on August 24, 2021 at 5:30 PM at City Commission Chambers, City Hall, 324 N. Kansas Avenue, Liberal, Kansas for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate, the amount of ad valorem tax, and the proposed use of all funds. Detailed budget information is available at the City Clerk's Office, City Hall, 324 N. Kansas Avenue, Liberal, Kansas 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 dependent on the final assessed valuation

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate *
General	13,064,866	33.332	15,503,902	32.668	15,896,402	3,997,425	32.849
Debt Service	1,177,994	0.000	618,000	0.960	1,119,000	99,851	0.820
Library	591,376	4.289	603,598	4.283	603,598	517,615	4.254
Employee Benefits	1,804,987	14.106	2,040,000	14.285	2,047,000	1,736,901	14.273
Special Fire	35,744	0.355	50,000	0.352	50,000	42,770	0.351
Special Highway	709,652		622,000		668,000		
Convention & Tourism	464,965		523,000		506,000		
Special Parks & Recreation	818,047		950,000		1,069,000		
Communications	38,550		46,000		49,000		
Special Alcohol Treatment	20,156		46,000		50,000		
Economic Incentives	1,105,243		1,250,000		1,250,000		
City 1/2% Educate Sales Tax	2,007,249		2,100,000		2,100,000		
City 1% Sales Tax	5,268,544		5,432,000		5,873,000		
Airport Utility	598,018		543,000		501,000		
Art Museum	405,906		470,000		470,000		
Solid Waste Utility	2,474,617		2,543,000		2,533,000		
Wastewater Utility	5,640,127		5,466,000		3,886,000		
Water Utility	6,264,296		6,457,000		6,635,000		
Non-Budgeted Funds-A	1,147,795						
Totals	41,631,232	$2.082	45,265,500	52.548	45,304,000	6,394,542	52.548
					Revenue Neutral Rate**		52.190
Less: Transfers	1,675,432		2,446,900		2,777,100		
Net Expenditure	39,955,800		42,818,600		42,526,900		
Total Tax Levied	6,285,134		6,350,616		xxxxxxxxxxxxxxxxx		
Assessed Valuation	120,679,749		120,859,395		123,689,688		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	4,115,000	3,375,000	3,830,000
Revenue Bonds	0	0	0
Other	5,042,163	7,131,711	18,433,351
Lease Purchase Principal	2,123,364	2,301,811	1,350,280
Total	11,280,527	12,808,522	23,613,631

*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Chris Ford
City Official Title: Director of Finance