

2016

CERTIFICATE

To the Clerk of Rush County, State of Kansas

We, the undersigned, officers of

City of Liebenthal

- 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 2016; and
 (3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

		2016 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit 2016		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	43,765	20,570	
Special Highway		8	4,502		
Water Utility		8	54,664		
Sewer Utility		9	21,501		
Solid Waste Utility		9	11,730		
Non-Budgeted Funds		10			
Totals		xxxxxx	136,162	20,570	
Notice of the vote to adopt required to be published and attached to the budget			No		County Clerk's Use Only
Budget Summary		11			
Neighborhood Revitalization					Nov 1, 2015 Total Assessed Valuation

Assisted by:
Adams Brown Beran & Ball Chtd
Certified Public Accountants
 Address:
PO Box 1186
Hays, Kansas 67601
 Email:

Barbara Motal Robert E. Tregon

Thomas M. ...

Date Attested: August 25 2015

Jacyl C. Keener Deputy
 County Clerk

[Signature]

 Governing Body

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ 20,157
2. Debt service levy in 2015 budget	- \$ 0
3. Tax levy excluding debt service	\$ 20,157

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015 :	+ 0
5. Increase in personal property for 2015 :	
5a. Personal property 2015	+ 9,247
5b. Personal property 2014	- 8,006
5c. Increase in personal property (5a minus 5b)	+ 1,241 (Use Only if > 0)
6. Valuation of annexed territory for 2015 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	- 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2015 :	+ 0
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	1,241
9. Total estimated valuation July 1, 2015	269,743
10. Total valuation less valuation adjustment (9 minus 8)	268,502
11. Factor for increase (8 divided by 10)	0.00462
12. Amount of increase (11 times 3)	+ \$ 93
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 20,250
14. Debt service levy in this 2016 budget	0
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	20,250
16. Consumer Price Index for all urban consumers for calendar year 2014	1.60%
17. Consumer Price Index adjustment (3 times 16)	\$ 323
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ 20,573

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Liebenthal

2016

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
General Fund	Equipment Reserve	-	1,500	3,000	KSA 12-1118
General Fund	Capital Improvement	-	7,500	10,000	KSA 12-1117
Water Utility	Capital Improvement	8,000	10,000	10,000	KSA 12-825d
	Totals	8,000	19,000	23,000	
	Adjustments*				
	Adjusted Totals	8,000	19,000	23,000	

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2015	Date Due		Amount Due 2015		Amount Due 2016	
						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:											
KDHE Loan	3/22/2013	8/1/1933	2.07	74,121	50,471	2/1	2/1	522	1,054	500	1,093
						8/1	8/1	511	1,067	489	1,106
Total Other					50,471			1,034	2,121	990	2,199
Total Indebtedness					50,471			1,034	2,121	990	2,199

City of Liebenthal

2016

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 2015	Payments Due 2015	Payments Due 2016
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 Liebenthal

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	18,139	6,498	18,146
Receipts:			
Ad Valorem Tax	0	20,150	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	5,717	6,120
Recreational Vehicle Tax	0	19	19
16/20M Vehicle Tax	0	0	22
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	250	0	0
Franchise Tax	2,303	0	0
Interest on Idle Funds	233	0	0
2014 Tax Distribution	0	24,472	0
Reimbursements	2,434	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Re			
Total Receipts	5,220	50,358	6,161
Resources Available:	23,359	56,856	24,307
Expenditures:			
Personal Services	9,376	11,000	11,000
Publication	99	400	400
Utilities	797	2,000	2,000
Operating Expense	6,589	16,310	17,365
Transfers to Capital Improvement	0	7,500	10,000
Transfer to Equipment Reserve	0	1,500	3,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	16,861	38,710	43,765
Unencumbered Cash Balance Dec 31	6,498	18,146	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	31,770	38,710	43,765
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			43,765
Tax Required			19,458
Delinquent Comp Rate: 5.7%			1,112
Amount of 2015 Ad Valorem Tax			20,570

City of Liebenthal

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	1,549	3,097	1,882
Receipts:			
State of Kansas Gas Tax	2,601	2,600	2,620
County Transfers Gas	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,601	2,600	2,620
Resources Available:	4,150	5,697	4,502
Expenditures:			
Street Repair and Maint	113	3,815	4,502
Operations	940	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,053	3,815	4,502
Unencumbered Cash Balance Dec 31	3,097	1,882	0
2014/2015/2016 Budget Authority Amount:	2,914	3,815	4,502

Adopted Budget Water Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	89,368	86,236	24,664
Receipts:			
Charges to Customers	38,844	30,000	30,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	38,844	30,000	30,000
Resources Available:	128,212	116,236	54,664
Expenditures:			
Operations	13,827	25,000	16,092
Repairs	1,226	20,000	10,000
Capital Outlay	5,120	28,000	10,000
Contractual	10,652	5,422	5,422
Debt Service	3,151	3,150	3,150
Transfer to Capital Improvement	8,000	10,000	10,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Expendit			
Total Expenditures	41,976	91,572	54,664
Unencumbered Cash Balance Dec 31	86,236	24,664	0
2014/2015/2016 Budget Authority Amount:	72,618	91,750	54,664

City of Liebenthal

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	14,145	12,501	9,501
Receipts:			
Charges to Customers	13,222	12,000	12,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	13,222	12,000	12,000
Resources Available:	27,367	24,501	21,501
Expenditures:			
Operations	14,866	15,000	21,501
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	14,866	15,000	21,501
Unencumbered Cash Balance Dec 31	12,501	9,501	0
2014/2015/2016 Budget Authority Amount	17,629	20,516	21,501

Adopted Budget Solid Waste Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	3,731	4,896	2,130
Receipts:			
Charges to Customers	10,715	9,600	9,600
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	10,715	9,600	9,600
Resources Available:	14,446	14,496	11,730
Expenditures:			
Contractual	9,550	12,366	11,730
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	9,550	12,366	11,730
Unencumbered Cash Balance Dec 31	4,896	2,130	0
2014/2015/2016 Budget Authority Amount	10,565	12,366	11,730

City of Liebenenthal

NON-BUDGETED FUNDS
(Only the actual budget year for 2014 is to be shown)

2016

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		Equipment Reserve		Security Deposits		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	36,719	Cash Balance Jan 1	12,098	Cash Balance Jan 1	2,825	Cash Balance Jan 1		Cash Balance Jan 1		51,642
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	8,000			Security Deposits	500					
Total Receipts	8,000	Total Receipts	0	Total Receipts	500	Total Receipts	0	Total Receipts	0	8,500
Resources Available:	44,719	Resources Available:	12,098	Resources Available:	3,325	Resources Available:	0	Resources Available:	0	60,142
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Refunds	100					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	100	Total Expenditures	0	Total Expenditures	0	100
Cash Balance Dec 31	44,719	Cash Balance Dec 31	12,098	Cash Balance Dec 31	3,225	Cash Balance Dec 31	0	Cash Balance Dec 31	0	60,042 **
										60,042 **

** Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of
City of Liebenthal
will meet on August 24, 2015 at 6:00 p.m. at 201 Birch, Liebenthal, 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 201 Birch, Liebenthal, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	16,861	78.274	38,710	78.193	43,765	20,570	76.258
Special Highway	1,053		3,815		4,502		
Water Utility	41,976		91,572		54,664		
Sewer Utility	14,866		15,000		21,501		
Solid Waste Utility	9,550		12,366		11,730		
Non-Budgeted Funds	100						
Totals	84,406	78.274	161,463	78.193	136,162	20,570	76.258
Less: Transfers	8,000		19,000		23,000		
Net Expenditure	76,406		142,463		113,162		
Total Tax Levied	20,150		20,150		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	257,430		257,695		269,743		

Outstanding Indebtedness,

	2013	2014	2015
January 1,	0	0	0
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	52,542	52,542	50,471
Lease Purchase Principal	0	0	0
Total	52,542	52,542	50,471

*Tax rates are expressed in mills

City Official Title:

Affidavit of Publication

State of Kansas, }
Rush County, } ss.

TIM ENGEL, being first duly sworn, Deposes and says: That he is Publisher of The Rush County News, a weekly newspaper, published and printed in La Crosse, State of Kansas, and published in and of general circulation in Rush County, Kansas, with a general paid circulation on a weekly basis in Rush County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published weekly at least 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 La Crosse in said County as periodical mail matter.

is a true copy thereof and was published in the of said newspaper for one consecutive ion thereof being made as aforesaid on if August, 2015, with subsequent he following date:

, 2015

, 2015

Tim Engel

Publisher

in to before me this 12th day of

Melissa Jay

Notary Public

-10-18

NOTARY PUBLIC, State of Kansas
MELISSA JAY
My Appt. Exp. _____

Additional copies \$ _____

Approved this _____ day of _____, 20_____

NOTICE OF BUDGET HEARING 2016

The governing body of
City of Liberal

will meet on August 24, 2015 at 6:00 p.m. at 204 Birch, 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 201 Birch, Liberal, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of Current Year Dollars for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	16,863	78.274	38,719	78.193	43,369	28,570	76.236
Special Highway	1,853		3,813		4,569		
Water Utility	41,976		91,572		56,656		
Sewer Utility	14,856		13,809		21,591		
Solid Waste Utility	3,529		12,366		11,730		
Non-Budgeted Funds	160						
Totals	84,486	78.274	161,663	78.193	136,162	28,570	76.236
Less: Transfers	6,888		19,809		23,898		
Net Expenditure	77,598		142,463		113,162		
Total Tax Levied	28,150		28,150				
Assessed Valuation	257,430		257,695		269,743		

Outstanding Indebtedness, January 1,

	2013	2014	2015
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	52,542	52,543	58,671
Lease Purchase Principal	0	0	0
Total	52,542	52,543	58,671

*Tax rates are expressed in mills

Sheila M. Herman, City Clerk

City Official Title: