

2017

**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 2017; and  
(3) the Amount(s) of 2016 Ad Valorem Tax are within statutory limitations.

		2017 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit 2017		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	33,946	20,983	
Special Highway		8	9,944		
Water Utility		8	98,688		
Sewer Utility		9	25,081		
Solid Waste Utility		9	12,997		
Non-Budgeted Funds		10			
<b>Totals</b>		xxxxxx	180,656	20,983	
Resolution required? Notice of the vote to adopt required to be published?				No	County Clerk's Use Only
Budget Summary		11			
					Nov 1, 2016 Total Assessed Valuation

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

*Willie*  
*Barbara Metel*  
*Robert Trogan*  
*Thomas McElroy*

Date Attested: Aug 25 2016  
*Corinne Baldwin*  
County Clerk

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Governing Body

City of Liebenthal

2017

Computation to Determine Limit for 2017

	Amount of Levy
1. Total tax levy amount in 2016 budget	= \$ <u>20,570</u>
2. Debt service levy in 2016 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>20,570</u>

2016 Valuation Information for Valuation Adjustments

4. New improvements for 2016 :	+ <u>2,530</u>	
5. Increase in personal property for 2016 :		
5a. Personal property 2016	+ <u>8,975</u>	
5b. Personal property 2015	- <u>9,247</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2016 :		
6a. Real estate	+ <u>2,530</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	- <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>2,530</u>	
7. Valuation of property that has changed in use during 2016 :	+ <u>0</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>5,060</u>	
9. Total estimated valuation July 1, 2016	<u>273,829</u>	
10. Total valuation less valuation adjustment (9 minus 8)	<u>268,769</u>	
11. Factor for increase (8 divided by 10)	<u>0.01883</u>	
12. Amount of increase (11 times 3)	+ \$ <u>387</u>	
13. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>20,957</u>	
14. Debt service levy in this 2017 budget	<u>0</u>	
15. 2017 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>20,957</u>	
16. Consumer Price Index for all urban consumers for calendar year 2015	<u>0.125%</u>	
17. Consumer Price Index adjustment (3 times 16)	\$ <u>26</u>	
18. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)	\$ <u>20,983</u>	

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, 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 such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.



City of Lieberthal

2017

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2015	Current Amount for 2016	Proposed Amount for 2017	Transfers Authorized by Statute
General Fund	Equipment Reserve	-	3,000	3,000	KSA 12-1118
General Fund	Capital Improvement	-	10,000	10,000	KSA 12-1117
Water Utility	Capital Improvement	10,000	10,000	15,000	KSA 12-825d
Sewer Utility	Capital Improvement	-	-	10,000	KSA 12-825d
	<b>Totals</b>	10,000	23,000	38,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	10,000	23,000	38,000	

\*Note: Adjustments are required only if the transfer is being made in 2016 and/or 2017 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, 2016	Date Due		Amount Due 2016		Amount Due 2017	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
<b>Total G.O. Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
KDHE Loan	03/22/13	08/01/33	2.07	74,121	48,350	2/1	2/1	585	1,080	559	1,106
						8/1	8/1	572	1,093	545	1,119
<b>Total Other</b>					<b>48,350</b>			<b>1,157</b>	<b>2,173</b>	<b>1,104</b>	<b>2,225</b>
<b>Total Indebtedness</b>					<b>48,350</b>			<b>1,157</b>	<b>2,173</b>	<b>1,104</b>	<b>2,225</b>



City of Liebenthal

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget: General	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	6,493	21,685	7,383
Receipts:			
Ad Valorem Tax	49,203	20,570	XXXXXXXXXXXXXXXXXX
Delinquent Tax		0	0
Motor Vehicle Tax		0	0
Recreational Vehicle Tax		5,576	5,576
16/20M Vehicle Tax		154	154
Commercial Vehicle Tax		29	29
Watercraft Tax		29	29
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	75	50	0
Franchise Tax	2,533	2,000	0
Interest on Idle Funds	42	0	0
2014 Tax Distribution	0	0	0
Reimbursements	924	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	1,074	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>53,851</b>	<b>28,408</b>	<b>5,788</b>
<b>Resources Available:</b>	<b>60,349</b>	<b>50,093</b>	<b>13,171</b>
Expenditures:			
Personal Services	7,417	11,000	11,000
Publication	275	400	400
Utilities	2,293	2,000	2,000
Operating Expense	28,679	16,310	7,546
Transfers to Capital Improvement	0	10,000	10,000
Transfer to Equipment Reserve	0	3,000	3,000
Cash Forward (2017 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>38,664</b>	<b>42,710</b>	<b>33,946</b>
Unencumbered Cash Balance Dec 31	21,685	7,383	XXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount	38,710	43,765	33,946
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			33,946
Tax Required			20,775
Delinquent Comp Rate: 1.0%			208
Amount of 2016 Ad Valorem Tax			20,983

City of Liebenthal

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	3,097	5,724	7,344
Receipts:			
State of Kansas Gas Tax	2,627	2,620	2,600
County Transfers Gas		0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>2,627</b>	<b>2,620</b>	<b>2,600</b>
<b>Resources Available:</b>	<b>5,724</b>	<b>8,344</b>	<b>9,944</b>
Expenditures:			
Street Repair and Maint	0	1,000	9,944
Cash Forward (2017 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>1,000</b>	<b>9,944</b>
Unencumbered Cash Balance Dec 31	5,724	7,344	0
2015/2016/2017 Budget Authority Amount	3,815	4,502	9,944

Adopted Budget Water Utility	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	86,236	83,352	58,688
Receipts:			
Charges to Customers	39,014	30,000	40,000
Connection Fees	770	0	0
Service Fees	270	0	0
Reimbursements	63	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>40,117</b>	<b>30,000</b>	<b>40,000</b>
<b>Resources Available:</b>	<b>126,353</b>	<b>113,352</b>	<b>98,688</b>
Expenditures:			
Operations	8,553	24,335	10,459
Repairs	6,291	7,000	10,000
Capital Outlay	11,166	5,000	50,000
Contractual	3,662	5,000	5,000
Debt Service	3,329	3,329	3,329
Transfer to Capital Improvement	10,000	10,000	15,000
Cash Forward (2017 column)			4,900
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>43,001</b>	<b>54,664</b>	<b>98,688</b>
Unencumbered Cash Balance Dec 31	83,352	58,688	0
2015/2016/2017 Budget Authority Amount	91,750	54,664	98,688

City of Liebenthal

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Sewer Utility	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	12,501	21,582	12,081
Receipts:			
Charges to Customers	13,389	12,000	13,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>13,389</b>	<b>12,000</b>	<b>13,000</b>
<b>Resources Available:</b>	<b>25,890</b>	<b>33,582</b>	<b>25,081</b>
Expenditures:			
Operations	4,308	21,501	13,831
Transfer to Capital Improvement Fund	0	0	10,000
Cash Forward (2017 column)	0	0	1,200
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>4,308</b>	<b>21,501</b>	<b>25,081</b>
Unencumbered Cash Balance Dec 31	21,582	12,081	0
2015/2016/2017 Budget Authority Amount	20,516	21,501	25,081

Adopted Budget Solid Waste Utility	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	4,896	5,527	3,397
Receipts:			
Charges to Customers	10,299	9,600	9,600
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>10,299</b>	<b>9,600</b>	<b>9,600</b>
<b>Resources Available:</b>	<b>15,195</b>	<b>15,127</b>	<b>12,997</b>
Expenditures:			
Contractual	9,668	11,730	12,347
Cash Forward (2017 column)	0	0	650
Miscellaneous	0	0	
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>9,668</b>	<b>11,730</b>	<b>12,997</b>
Unencumbered Cash Balance Dec 31	5,527	3,397	0
2015/2016/2017 Budget Authority Amount	12,366	11,730	12,997

City of Liebhenthal

**NON-BUDGETED FUNDS**  
*(Only the actual budget year for 2015 is to be shown)*

2017

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		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	44,719	Cash Balance Jan 1	12,098	Cash Balance Jan 1	3,225	Cash Balance Jan 1		Cash Balance Jan 1		60,042
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	10,000			Security Deposits	400					
Interest Income	185	Interest Income	15	Interest Income	4					
Total Receipts	10,185	Total Receipts	15	Total Receipts	404	Total Receipts	0	Total Receipts	0	10,604
Resources Available:	54,904	Resources Available:	12,113	Resources Available:	3,629	Resources Available:	0	Resources Available:	0	70,646
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	6,594							
Total Expenditures	0	Total Expenditures	6,594	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	6,594
Cash Balance Dec 31	54,904	Cash Balance Dec 31	5,519	Cash Balance Dec 31	3,629	Cash Balance Dec 31	0	Cash Balance Dec 31	0	64,052
										64,052

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

NOTICE OF BUDGET HEARING

The governing body of  
City of Liebenthal

will meet on August 22, 2016 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**

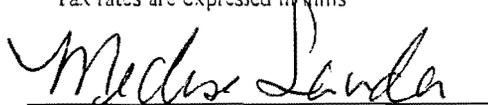
Proposed Budget 2017 Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	38,664	78.193	42,710	76.258	33,946	20,983	76.628
Special Highway	0		1,000		9,944		
Water Utility	43,001		54,664		98,688		
Sewer Utility	4,308		21,501		25,081		
Solid Waste Utility	9,668		11,730		12,997		
Non-Budgeted Funds	6,594						
Totals	102,235	78.193	131,605	76.258	180,656	20,983	76.628
Less: Transfers	10,000		23,000		38,000		
Net Expenditure	92,235		108,605		142,656		
Total Tax Levied	20,150		20,570		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	257,695		269,743		273,829		

Outstanding Indebtedness,

January 1,	2014	2015	2016
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	52,542	50,471	48,350
Lease Purchase Principal	0	0	0
Total	52,542	50,471	48,350

\*Tax rates are expressed in mills

  
\_\_\_\_\_  
Mayor

# 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  
 on thereof being made as aforesaid on  
August, 2016, with subsequent  
 ie following date:

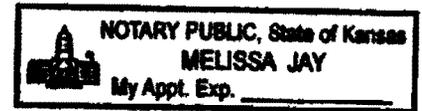
2016  
 2016

*Tim Engel*  
 \_\_\_\_\_  
 Publisher

1 to before me this 10th day of

*Melissa Jay*  
 \_\_\_\_\_  
 Notary Public

10-18



### NOTICE OF BUDGET HEARING

The governing body of  
City of Liebenthal

will meet on August 22, 2016 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 2017 Expenditures and Amount of Current Year Estimate for 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget for 2017		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate*
General	38,664	78.193	42,710	76.238	33,946	20,983	76.628
Special Highway	0		1,000		9,944		
Water Utility	43,001		54,664		98,683		
Sewer Utility	4,308		21,501		25,081		
Solid Waste Utility	9,668		11,730		12,997		
Non-Budgeted Funds	6,594						
<b>Totals</b>	<b>102,235</b>	<b>78.193</b>	<b>131,605</b>	<b>76.238</b>	<b>180,656</b>	<b>20,983</b>	<b>76.628</b>
Less: Transfers	10,000		25,000		38,000		
Net Expenditure	92,235		108,605		142,656		
Total Tax Levied	20,130		20,370		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	257,695		269,743		273,829		

Outstanding Indebtedness, January 1,	2014	2015	2016
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	52,542	50,471	48,350
Lease Purchase Principal	0	0	0
<b>Total</b>	<b>52,542</b>	<b>50,471</b>	<b>48,350</b>

\*Tax rates are expressed in mills

*Medea Landa*  
 \_\_\_\_\_  
 Mayor

Approved this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_