

CERTIFICATE

To the Clerk of Rush County, State of Kansas
We, the undersigned, officers of
City of Liebethal

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 Amount(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
Table of Contents:		Page No.		
Computation to Determine Limit for 2020		2		
Allocation of MVT, RVT, and 16/20M Vehicle		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	7	38,800	22,100
Special Highway		8	12,248	
Water Utility		8	105,754	
Sewer Utility		9	27,236	
Solid Waste Utility		9	22,575	
Non-Budgeted Funds-A		10		
Totals		xxxxxx	206,613	22,100
				County Clerk's Use Only
Budget Summary		11		
				Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold and Election?

22,100
NO



Assisted by:
Adams, Brown, beran & Ball, Chtd.
Address:
PO Box 1186
Hays, KS 67601
Email:
dherl@abbb.com
Attest: *Sept 16* 2019
Courne Baldwin
County Clerk

William J. St... Councilmember
Bonnie Matel
Kathy Verema
Stephen Schmidt
Thomas V. McElroy Mayor
Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

City of Liebenthal

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ <u>20,982</u>
2. Library levy in 2019 budget	- \$ <u>0</u>
Other tax entity levy in 2019 budget	- \$ <u>0</u>
3. Net tax levy	\$ <u>20,982</u>

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+	<u>10,239</u>	
5. Increase in personal property for 2019 :			
5a. Personal property 2019	+	<u>4,838</u>	
5b. Personal property 2018	-	<u>9,280</u>	
5c. Increase in personal property (5a minus 5b)	+	<u>0</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>0</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>0</u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		<u>10,239</u>	
11. Total estimated valuation July 1, 2019		<u>277,742</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)		<u>0.0383</u>	
13. Percentage adjustment increase (12 times 3)	+	<u>\$ 803</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>\$ 315</u>	
16. Total Percentage Adjustments		<u>\$ 1,118</u>	

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>0</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>0</u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u>0</u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>0</u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:		+	<u>0</u>	
23. Law enforcement expenses - 2020 budget:		+	<u>0</u>	
Law enforcement expenses - 2019 budget:		-	<u>0</u>	
CPI adjustment	1.50%		<u>0</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Fire protection expenses - 2020 budget:		+	<u>0</u>	
Fire protection expenses - 2019 budget:		-	<u>0</u>	
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2020 budget:		+	<u>0</u>	
Emergency medical expenses - 2019 budget:		-	<u>0</u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments				<u>0</u>

No assurance is provided.

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
29 Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u>0</u>
30. Total Computed Tax Levy		<u><u>22,100</u></u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	20,570	
2017 Tax Levy (Less Levy for other Governmental Units)	20,983	None
2018 Tax Levy (Less Levy for other Governmental Units)	20,690	Decline
2019 Tax Levy (Less Levy for other Governmental Units)	20,982	None
Average Tax Levy (last three years)	20,885	
CPI Adjustment of 0.025	522	
Average Tax Levy Adjusted by CPI	21,407	
2020 Total Tax Levy (Less Levy for Other Governmental Units)	22,100	

Exemption from Election Requirement **No**

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss	8,489	
2020 Tax Levy (Less Levy for other Governmental Units)	22,100	
2019 Tax Levy (Less Levy for other Governmental Units)	20,982	
Change in Levy	1,118	
CPI Adjustment		315
2020 Mill Rate (Less Mills for other Governmental Units)	79.572	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>675</u>
Total Adjustment for Loss of Assessed Valuation		990

Exemption from Election Requirement **No**

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	20,982	5,600	72	102	0	0
TOTAL	20,982	5,600	72	102	0	0

County Treas Motor Vehicle Estimate 5,600
 County Treas Recreational Vehicle Estimate 72
 County Treas 16/20M Vehicle Estimate 102
 County Treas Commercial Vehicle Tax Estimate 0
 County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.26690
 Recreational Vehicle Factor 0.00343
 16/20M Vehicle Factor 0.00486
 Commercial Vehicle Factor 0.00000
 Watercraft Factor 0.00000

City of Liebenthal

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						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	8/1/2033	2.07	74,121	41,673	2/1	2/1	504	1,160	476	1,189
						8/1	8/1	490	1,175	462	1,203
Total Other					41,673			994	2,335	938	2,392
Total Indebtedness					41,673			994	2,335	938	2,392

City of Liebenthal

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 2019	Payments Due 2019	Payments Due 2020
None							
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

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	17,246	11,754	7,626
Receipts:			
Ad Valorem Tax	19,501	20,982	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,346	0	0
Motor Vehicle Tax	5,764	4,770	5,600
Recreational Vehicle Tax	72	52	72
16/20M Vehicle Tax	0	118	102
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	8	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	250	500	500
Franchise Tax	2,557	2,600	2,600
Building Permits	30	0	0
Dividends	895	0	0
Reimbursements	0	0	0
Charges	846	0	0
Interest on Idle Funds	612	200	200
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	90	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	33,963	29,230	9,074
Resources Available:	51,209	40,984	16,700
Expenditures:			
Personal Services	18,729	11,220	11,444
Publication	134	300	300
Utilities	1,787	2,000	2,000
Operating Expense	4,646	9,838	7,056
Contractual	9,159	2,000	10,000
Transfer to Capital Improvement	5,000	5,000	5,000
Transfer to Equipment Reserve	0	3,000	3,000
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	39,455	33,358	38,800
Unencumbered Cash Balance Dec 31	11,754	7,626	xxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	41,870	33,358	38,800
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	38,800
		Tax Required	22,100
		Delinquent Comp Rate:	0.0%
		Amount of 2019 Ad Valorem Tax	22,100

CPA Summary	No assurance is provided. Substantially all disclosures omitted.
--------------------	------------------------------------------------------------------

City of Liebenthal

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	8,436	8,548	9,628
Receipts:			
State of Kansas Gas Tax	2,612	2,610	2,620
County Transfers Gas	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,612	2,610	2,620
Resources Available:	11,048	11,158	12,248
Expenditures:			
Personal Services	0	1,530	1,561
Operating Expenses	2,500	0	10,687
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,500	1,530	12,248
Unencumbered Cash Balance Dec 31	8,548	9,628	0
2018/2019/2020 Budget Authority Amount	10,110	12,126	12,248

Adopted Budget

Adopted Budget Water Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	78,469	73,613	70,754
Receipts:			
Charges to Customers	32,244	35,000	35,000
Connection Fees	605	0	0
Service Fees	305	0	0
Miscellaneous	92	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	33,246	35,000	35,000
Resources Available:	111,715	108,613	105,754
Expenditures:			
Personal Services	0	1,530	1,561
Operations	12,664	13,000	80,863
Repairs and Maintenance	0	0	
Capital Outlay	0	0	
Contractual	2,109	0	
Debt Service	3,329	3,329	3,330
Transfer to Capital Improvement	20,000	20,000	20,000
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	38,102	37,859	105,754
Unencumbered Cash Balance Dec 31	73,613	70,754	0
2018/2019/2020 Budget Authority Amount	117,634	100,640	105,754

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Liebenthal

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Utility	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	19,371	16,236	14,236
Receipts:			
Charges to Customers	12,100	13,000	13,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	12,100	13,000	13,000
Resources Available:	31,471	29,236	27,236
Expenditures:			
Personal Services	0	0	3,865
Operations	3,863	10,000	11,371
Repairs and Maintenance	2,077	0	2,500
Contractual	4,295	0	4,500
Transfer to Capital Improvement	5,000	5,000	5,000
Cash Forward (2020 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	15,235	15,000	27,236
Unencumbered Cash Balance Dec 31	16,236	14,236	0
2018/2019/2020 Budget Authority Amount	27,143	27,371	27,236

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Solid Waste Utility	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	8,443	10,575	12,575
Receipts:			
Charges to Customers	9,133	10,000	10,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,133	10,000	10,000
Resources Available:	17,576	20,575	22,575
Expenditures:			
Operations	135	0	
Contractual	6,866	8,000	22,575
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	7,001	8,000	22,575
Unencumbered Cash Balance Dec 31	10,575	12,575	0
2018/2019/2020 Budget Authority Amount	19,436	19,943	22,575

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Liebhenthal

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-A

(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	98,424	Cash Balance Jan 1	11,519	Cash Balance Jan 1	3,629	Cash Balance Jan 1		Cash Balance Jan 1		113,572
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	599									
Transfer from General	5,000									
Transfer from Water Utility	20,000									
Transfer from Sewer Utility	5,000									
Total Receipts	30,599	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	30,599
Resources Available:	129,023	Resources Available:	11,519	Resources Available:	3,629	Resources Available:	0	Resources Available:	0	144,171
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	129,023	Cash Balance Dec 31	11,519	Cash Balance Dec 31	3,629	Cash Balance Dec 31	0	Cash Balance Dec 31	0	144,171
										144,171

**Note: These two block figures should agree.

CPA Summary	No assurance is provided. Substantially all disclosures omitted.
--------------------	------------------------------------------------------------------

NOTICE OF BUDGET HEARING

The governing body of
City of Liebenthal

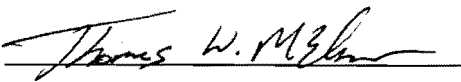
will meet on September 10, 2019 at 6:00 p.m. at 202 Birch, Liebenthal, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 202 Birch, Liebenthal, Kansas and will 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 for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	39,455	76.545	33,358	77.927	38,800	22,100	79.572
Special Highway	2,500		1,530		12,248		
Water Utility	38,102		37,859		105,754		
Sewer Utility	15,235		15,000		27,236		
Solid Waste Utility	7,001		8,000		22,575		
Non-Budgeted Funds-A							
Totals	102,293	76.545	95,747	77.927	206,613	22,100	79.572
Less: Transfers	30,000		33,000		33,000		
Net Expenditure	72,293		62,747		173,613		
Total Tax Levied	20,690		20,982		xxxxxxxxxxxxxxxx		
Assessed Valuation	270,300		269,253		277,742		
Outstanding Indebtedness, January 1,	2017	2018	2019				
G.O. Bonds	0	0	0				
Revenue Bonds	0	0	0				
Other	46,178	43,953	41,673				
Lease Purchase Principal	0	0	0				
Total	46,178	43,953	41,673				

*Tax rates are expressed in mills



No assurance is provided.

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.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive week, the first publication thereof being made as aforesaid on the 21st day of August, 2019, with subsequent publications being made on the following date:

_____, 2019

_____, 2019

Tim Engel

Publisher

**BUDGET HEARING NOTICE
FOR 2020 PROPOSED BUDGET
PUBLISHED AUGUST 21, 2019**

Subscribed and sworn to before me this 21st day of August 2019.

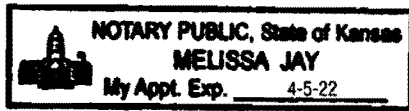
Melissa Jay

Notary Public

My commission expires: 4-5-22

Printer's Fee \$ _____

Additional copies \$ _____



Approved this _____ day of _____, 20____

NOTICE OF BUDGET HEARING

The governing body of
City of Liebenthal
 will meet on September 10, 2019 at 6:00 p.m. at 202 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 202 Birch, Liebenthal, 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 for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	39,455	76.545	33,358	77.927	38,800	22,100	79.572
Special Highway	2,500		1,530		12,248		
Water Utility	38,102		37,859		105,754		
Sewer Utility	15,235		15,000		27,236		
Solid Waste Utility	7,001		8,000		22,575		
Non-Budgeted Funds-A							
Totals	102,293	76.545	95,747	77.927	206,613	22,100	79.572
Less: Transfers	30,000		33,000		33,000		
Net Expenditure	72,293		62,747		173,613		
Total Tax Levied	20,690		20,982		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	270,300		269,253		277,742		
Outstanding Indebtedness, January 1,	2017	2018	2019				
G.O. Bonds	0	0	0				
Revenue Bonds	0	0	0				
Other	46,178	43,953	41,673				
Lease Purchase Principal	0	0	0				
Total	46,178	43,953	41,673				

*Tax rates are expressed in mills

Thomas W. McEl...