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 expenditures for the various funds for the year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	42,027	26,400	77.016
Special Highway		7	7,678		
Water Utility		7	36,170		
Sewer Utility		8	24,526		
Solid Waste Utility		8	19,439		
ARPA-Special Revenue		9	7,173		
Non-Budgeted Funds-A		10			
Totals		xxxxxx	**137,013**	**26,400**	77.016 ✓
					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			342,786
					Nov 1, 2023 Total Assessed

Revenue Neutral Rate 68.557

77.016
4

Assisted by:
AdamsBrown, LLC

Address:
PO Box 1186
Hays, KS 67601

Attest: August 15 2023
Tracy A. Keene
County Clerk

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

Governing Body

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

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RUSH COUNTY, KANSAS SEAL COUNTY CLERK

Governing Body

CPA Summary
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City of Liebenthal

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	23,500	4,463	106	79	0	19
TOTAL	**23,500**	**4,463**	**106**	**79**	**0**	**19**

County Treas Motor Vehicle Estimate 4,463
County Treas Recreational Vehicle Estimate 106
County Treas 16/20M Vehicle Estimate 79
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 19

Motor Vehicle Factor 0.18991
Recreational Vehicle Factor 0.00451
16/20M Vehicle Factor 0.00336
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00081

City of Liebenthal 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Water Utility	Capital Improvements	5,000	0	5,000	KSA 12-825d
Sewer Utility	Capital Improvements	5,000	20,000	0	KSA 12-825d
General Fund	Capital Improvements	0	3,000	3,000	KSA 12-1117
General Fund	Equipment Reserve	0	5,000	0	KSA 12-1117
	Totals	**10,000**	**28,000**	**8,000**	
	Adjustments*				
	Adjusted Totals	**10,000**	**28,000**	**8,000**	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

State of Kansas
City

City of Liebenthal

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2021	7/20/2021	7/20/2061	1.13	97,000	95,065	7/20	7/20	1,069	1,957	1,050	1,976
Total G.O. Bonds					**95,065**			**1,069**	**1,957**	**1,050**	**1,976**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Loan	3/22/2013	8/1/2033	2.07	74,121	33,278	2/1	2/1	387	1,278	356	1,309
						8/1	8/1	372	1,293	340	1,325
Total Other					**33,278**			**759**	**2,571**	**696**	**2,634**
Total Indebtedness					**128,343**			**1,828**	**4,528**	**1,746**	**4,610**

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, 2023	Payments Due 2023	Payments Due 2024
NO LEASE PURCHASES							
Totals					**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

City of Liebenthal 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	9,581	13,213	7,779
Receipts:			
Ad Valorem Tax	22,511	23,500	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	5,573	5,353	4,463
Recreational Vehicle Tax	72	92	106
16/20M Vehicle Tax	74	94	79
Franchise Fees	3,003	2,000	2,000
Reimbursements	3,932	0	0
Interest on Idle Funds	645	1,200	1,200
		0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**35,810**	**32,239**	**7,848**
Resources Available:	**45,391**	**45,452**	**15,627**

City of Liebenthal

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	45,391	45,452	15,627
Expenditures:			
Operating Expenses	8,867	13,574	22,928
Personal Services	12,865	13,000	13,000
Contractual Services	10,446	2,099	2,099
Capital Outlay	0	1,000	1,000
Transfer to Capital Improvement	0	3,000	3,000
Transfer to Equipment Reserve	0	5,000	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**32,178**	**37,673**	**42,027**
Unencumbered Cash Balance Dec 31	13,213	7,779	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	34,354	37,673	42,027
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,027
		Tax Required	26,400
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	26,400

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Liebenthal 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,696	6,324	5,884
Receipts:			
State of Kansas Gas Tax	2,595	2,560	2,540
Specials Distribution	0	0	0
Customer Charges	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**2,595**	**2,560**	**2,540**
Resources Available:	**9,291**	**8,884**	**8,424**
Expenditures:			
Operating Expenses	2,967	3,000	8,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**2,967**	**3,000**	**8,000**
Unencumbered Cash Balance Dec 31	6,324	5,884	424
2022/2023/2024 Budget Authority Amount:	16,240	9,876	8,000

Adopted Budget

Water Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	17,498	13,445	9,275
Receipts:			
Customer Charges	34,402	32,000	32,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**34,402**	**32,000**	**32,000**
Resources Available:	**51,900**	**45,445**	**41,275**
Expenditures:			
Personal Services	9,535	16,842	16,842
Operating Expense	5,456	15,000	5,000
Repairs and Maintenance	842	500	500
Contractual	3,815	500	500
RO Maintenance	10,478	0	10,000
Debt Service	3,329	3,328	3,328
Transfer to Capital Improvement	5,000	0	5,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**38,455**	**36,170**	**41,170**
Unencumbered Cash Balance Dec 31	13,445	9,275	105
2022/2023/2024 Budget Authority Amount:	47,448	36,170	41,170

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Liebenthal 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	76,669	135,328	114,802
Receipts:			
Charges to Customers	21,725	21,000	21,000
Reimbursements in Excess of Expenditures		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**21,725**	**21,000**	**21,000**
Resources Available:	**98,394**	**156,328**	**135,802**
Expenditures:			
Operating Expense	4,407	0	94,000
Personal Services	6,908	0	7,000
Contractual		1,500	1,500
Capital Outlay-Sewer Project	144,046	0	0
Debt Service	3,026	3,026	3,026
Repairs & Maintenance	16,325	17,000	10,000
General Obligation Proceeds		0	0
Transfer to Capital Improvement	5,000	20,000	20,000
Reimbursements	-216,646		
Cash Forward (2024 column)	0	0	0
Miscellaneous	**0**	**0**	**0**
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**-36,934**	**41,526**	**135,526**
Unencumbered Cash Balance Dec 31	135,328	114,802	276
2022/2023/2024 Budget Authority Amount	44,430	99,476	135,526

Adopted Budget

Solid Waste Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	10,134	9,139	7,439
Receipts:			
Charges to Customers	10,998	10,300	11,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**10,998**	**10,300**	**11,000**
Resources Available:	**21,132**	**19,439**	**18,439**
Expenditures:			
Contractual	11,993	12,000	18,000
Cash Forward (2024 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**11,993**	**12,000**	**18,000**
Unencumbered Cash Balance Dec 31	9,139	7,439	439
2022/2023/2024 Budget Authority Amount	19,685	19,734	18,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

City of Liebenthal 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **ARPA-Special Revenue**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	7,173	7,173	7,173
Receipts:			
Federal Grants	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**7,173**	**7,173**	**7,173**
Expenditures:			
Operating Expense	0	0	7,173
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**7,173**
Unencumbered Cash Balance Dec 31	7,173	7,173	0
2022/2023/2024 Budget Authority Amount	0	0	7,173

State of Kansas
City

City of Liebenthal

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvements		**Equipment Reserve**		**Security Deposits**		**0**		**0**		
Unencumbered Cash Balance Jan 1	207,523	Unencumbered Cash Balance Jan 1	14,519	Unencumbered Cash Balance Jan 1	3,674	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 225,716
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Water Utility	5,000									
Interest Income	461									
Transfer from Capital Improve	5,000									
Total Receipts	10,461	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	10,461
Resources Available:	217,984	Resources Available:	14,519	Resources Available:	3,674	Resources Ava	0	Resources Ava	0	236,177
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	7,797									
Total Expenditures	7,797	Total Expenditures	0	Total Expenditures	0	Total Expenditu	0	Total Expenditu	0	7,797
Cash Balance Dec 31	210,187	Cash Balance Dec 31	14,519	Cash Balance Dec 31	3,674	Cash Balance D	0	Cash Balance D	0	**228,380**
										228,380

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Liebenthal
will meet on August 14, 2023 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, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at 202 Birch, Liebenthal, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	32,178	82.637	37,673	76.837	42,027	26,400	77.016
Special Highway	2,967		3,000		8,000		
Water Utility	38,455		36,170		41,170		
Sewer Utility			41,526		135,526		
Solid Waste Utility	11,993		12,000		18,000		
Non-Budgeted Funds-A	7,797						
Totals	**93,390**	**82.637**	**130,369**	**76.837**	**244,723**	**26,400**	**77.016**
						Revenue Neutral Rate	***68.557***
Less: Transfers	10,000		28,000		8,000		
Net Expenditure	83,390		102,369		236,723		
Total Tax Levied	22,511		23,500		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	272,409		305,843		342,786		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	97,000	97,000	95,065
Revenue Bonds	0	0	0
Other	35,728	33,278	33,278
Lease Purchase Principal	0	0	0
Total	132,728	130,278	128,343

*Tax rates are expressed in mills

*** Revenue Neutral Rate as defined by KSA 79-2988*

Beverly A. Stark
Official Title: City Clerk

Resolution No. 2023-001

A RESOLUTION OF THE CITY OF LIEBENTHAL, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Liebenthal, Kansas was calculated as 68.557 mills by the Rush County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Liebenthal, Kansas will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 14, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Liebenthal, Kansas, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LIEBENTHAL, KANSAS:

The City of Liebenthal, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 77.016 mills.

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.

ADOPTED this 14th day of August, 2023 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Liebenthal

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Special Highway	2,967		3,000		8,000		
Water Utility	38,455		36,170		41,170		
Sewer Utility			41,526		135,526		
Solid Waste Utility	11,993		12,000		18,000		
Non-Budgeted Funds-A	7,797						
Totals	**93,390**	**82.637**	**130,369**	**76.837**	**244,723**	**26,400**	**77.016**
						Revenue Neutral Rate	***68.557***
Less: Transfers	10,000		28,000		8,000		
Net Expenditure	83,390		102,369		236,723		
Total Tax Levied	22,511		23,500		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	272,409		305,843		342,786		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	97,000	97,000	95,065
Revenue Bonds	0	0	0
Other	35,728	33,278	33,278
Lease Purchase Principal	0	0	0
Total	132,728	130,278	128,343

*Tax rates are expressed in mills

*** Revenue Neutral Rate as defined by KSA 79-2988*

Official Title: City Clerk

Affidavit of Publication

State of Kansas, }**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 2nd day of August, 2023, with subsequent publications being made on the following date:

2024 PROPOSED BUDGET

_____, 2023

_____, 2023

Tim Engel
Publisher

Subscribed and sworn to before me this 2nd day of August, 2023.

Melissa Jay
Notary Public

My commission expires: 4-5-26

NOTARY PUBLIC, State of Kansas
MELISSA JAY
My Appt. Exp. 4-5-26

Printer's Fee $_____

Additional copies $_____

Approved this _____ day of _____, 20_____