State of Kansas
City
2022

CERTIFICATE

To the Clerk of Rush, 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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

			2022 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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	34,354	22,511	
Special Highway		7	16,240		
Water Utility		7	47,448		
Sewer Utility		8	44,430		
Solid Waste Utility		8	19,685		
Non-Budgeted Funds-A		9			
Totals		xxxxxxxx	162,157	22,511	
					County Clerk's Use Only
Budget Summary		10			
Neighborhood Revitalization Rebate					Nov 1, 2021 Total Assessed

Assisted by:
Adams Brown LLC

Address:
P.O. Box 1186
Hays, KS 67601
Email:

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

Attest: September 17, 2021
Tracy A. Keener
County Clerk

Governing Body

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

City of Liebenthal

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	22,511	4,237	128	124	0	7
TOTAL	22,511	4,237	128	124	0	7

County Treas Motor Vehicle Estimate	4,237				
County Treas Recreational Vehicle Estimate		128			
County Treas 16/20M Vehicle Estimate			124		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					7

Motor Vehicle Factor	0.18822				
Recreational Vehicle Factor		0.00569			
16/20M Vehicle Factor			0.00551		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00031

No assurance is provided. Substantially all disclosures omitted.

City of Liebenthal 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
Water Utility	Capital Improvements	20,000	10,000	10,000	KSA 12-825d
Sewer Utility	Capital Improvements	5,000	5,000	5,000	KSA 12-825d
General Fund	Capital Improvements	5,000	3,000	3,000	KSA 12-1117
General Fund	Equipment Reserve	3,000	0	3,000	KSA 12-1117
	Totals	33,000	18,000	21,000	
	Adjustments*				
	Adjusted Totals	33,000	18,000	21,000	

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

City of Liebenthal

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 2021	7/20/2021	7/20/2061	1.13	97,000	97,000	7/20	7/20	0	0	1,091	1,935
Total G.O. Bonds					**97,000**			**0**	**0**	**1,091**	**1,935**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Loan	3/22/2013	8/1/2033	2.07	74,121	35,728	2/1	2/1	446	1,218	417	1,247
						8/1	8/1	432	1,232	402	1,262
Total Other					**35,728**			**878**	**2,450**	**819**	**2,509**
Total Indebtedness					**132,728**			**878**	**2,450**	**1,910**	**4,444**

No assurance is provided. Substantially all disclosures omitted.

City of Liebenthal

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
Totals					**0**	**0**	**0**

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

No assurance is provided. Substantially all disclosures omitted.

City of Liebenthal 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	6,130	7,470	6,370
Receipts:			
Ad Valorem Tax	20,194	22,511	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,384	0	0
Motor Vehicle Tax	4,195	5,939	4,237
Recreational Vehicle Tax	127	121	128
16/20M Vehicle Tax	102	35	124
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	7
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	100	0
Franchise Fees	1,776	0	0
SPARK Grant	2,226	0	0
Interest on Idle Funds	592	1,200	1,200
Refunds & Reimbursements	8,329	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,925**	**29,906**	**5,696**
Resources Available:	**45,055**	**37,376**	**12,066**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	45,055	37,376	12,066
Expenditures:			
Operating Expense	15,656	12,907	16,277
Personal Services	12,281	13,000	9,978
Utilities	1,648	2,099	2,099
Transfer to Capital Improvement	5,000	3,000	3,000
Transfer to Equipment Reserve	3,000	0	3,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**37,585**	**31,006**	**34,354**
Unencumbered Cash Balance Dec 31	7,470	6,370	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	38,800	31,707	34,354
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	34,354
		Tax Required	22,288
	Delinquent Comp Rate:	1.0%	223
		Amount of 2021 Ad Valorem Tax	22,511

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Liebenthal 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	11,177	13,390	13,820
Receipts:			
State of Kansas Gas Tax	2,472	2,430	2,420
County Transfers Gas	0	0	0
Miscellaneous	99	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,571**	**2,430**	**2,420**
Resources Available:	**13,748**	**15,820**	**16,240**
Expenditures:			
Personal Services	0	1,000	1,000
Operating Expenses	358	1,000	15,240
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**358**	**2,000**	**16,240**
Unencumbered Cash Balance Dec 31	13,390	13,820	0
2020/2021/2022 Budget Authority Amount:	12,248	13,817	16,240

Adopted Budget **Water Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	58,472	32,448	16,448
Receipts:			
Charges to Customers	30,551	31,000	31,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**30,551**	**31,000**	**31,000**
Resources Available:	**89,023**	**63,448**	**47,448**
Expenditures:			
Personal Services	15,203	5,000	17,000
Operating Expense	7,781	26,672	15,120
Repairs and Maintenance	5,973	2,000	2,000
Contractual	2,089	0	0
Debt Service	1,664	3,328	3,328
Transfer to Capital Improvement	20,000	10,000	10,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	3,865	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**56,575**	**47,000**	**47,448**
Unencumbered Cash Balance Dec 31	32,448	16,448	0
2020/2021/2022 Budget Authority Amount:	105,754	75,581	47,448

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Liebenthal 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	8,567	19,197	23,030
Receipts:			
Charges to Customers	21,355	21,400	21,400
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,355**	**21,400**	**21,400**
Resources Available:	**29,922**	**40,597**	**44,430**
Expenditures:			
Operating Expense	634	10,567	34,404
Contractual	4,480	1,000	1,000
Repairs and Maintenance	611	1,000	1,000
Capital Outlay	0	441,700	0
GO Bond Proceeds	0	-97,000	0
Reimbursements		-344,700	0
Debt Service	0	0	3,026
Transfer to Capital Improvement	5,000	5,000	5,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,725**	**17,567**	**44,430**
Unencumbered Cash Balance Dec 31	19,197	23,030	0
2020/2021/2022 Budget Authority Amount:	27,236	21,567	44,430

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	10,479	10,685	10,685
Receipts:			
Charges to Customers	8,721	9,000	9,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,721**	**9,000**	**9,000**
Resources Available:	**19,200**	**19,685**	**19,685**
Expenditures:			
Contractual	8,515	9,000	19,685
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,515**	**9,000**	**19,685**
Unencumbered Cash Balance Dec 31	10,685	10,685	0
2020/2021/2022 Budget Authority Amount:	22,575	18,479	19,685

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

0

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:		
Capital Improvements		**Equipment Reserve**		**Security Deposits**			**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	167,523	Cash Balance Jan 1	11,519	Cash Balance Jan 1	3,629	Cash Balance Jan 1		Cash Balance Jan 1		182,671
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from General	5,000	Transfer from General	3,000	Security Deposits Received	45					
Transfer from Water Utility	20,000									
Transfer from Sewer Utility	5,000									
Total Receipts	30,000	Total Receipts	3000	Total Receipts	45	Total Receipts	0	Total Receipts	0	33,045
Resources Available:	197,523	Resources Available:	14,519	Resources Available:	3,674	Resources Avail	0	Resources Avail	0	215,716
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditur	0	Total Expenditur	0	0
Cash Balance Dec 31	197,523	Cash Balance Dec 31	14,519	Cash Balance Dec 31	3,674	Cash Balance D	0	Cash Balance D	0	**215,716**
										215,716

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

NOTICE OF BUDGET HEARING

The governing body of
City of Liebenthal
will meet on September 13, 2021 at 6:00 p.m. at 202 Birch, Liebenthal, Kansas for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds. Detailed budget information is available at 202 Birch, Liebenthal, Kansas and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	37,585	79.572	31,006	79.924	34,354	22,511	82.637
Special Highway	358		2,000		16,240		
Water Utility	56,575		47,000		47,448		
Sewer Utility	10,725		17,567		44,430		
Solid Waste Utility	8,515		9,000		19,685		
Non-Budgeted Funds-A							
Totals	113,758	79.572	106,573	79.924	162,157	22,511	82.637
*Revenue Neutral Rate***							*82.637*
Less: Transfers	33,000		18,000		21,000		
Net Expenditure	80,758		88,573		141,157		
Total Tax Levied	22,100		22,511		xxxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	277,735		281,655		272,409		
Outstanding Indebtedness, January 1,	2019		2020		2021		
G.O. Bonds	0		0		97,000		
Revenue Bonds	0		0		0		
Other	43,953		41,673		35,728		
Lease Purchase Principal	0		0		0		
Total	43,953		41,673		132,728		

*Tax rates are expressed in mills

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

City Official Title: City Clerk

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State of Kansas
City

NOTICE OF BUDGET HEARING

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City of Liebenthal
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General	37,585	79.572	31,006	79.924	34,354	22,511	82.637
Special Highway	358		2,000		16,240		
Water Utility	56,575		47,000		47,448		
Sewer Utility	10,725		17,567		44,430		
Solid Waste Utility	8,515		9,000		19,685		
Non-Budgeted Funds-A							
Totals	113,758	79.572	106,573	79.924	162,157	22,511	82.637
*Revenue Neutral Rate***							*82.637*
Less: Transfers	33,000		18,000		21,000		
Net Expenditure	80,758		88,573		141,157		
Total Tax Levied	22,100		22,511		xxxxxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	277,735		281,655		272,409		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	97,000
Revenue Bonds	0	0	0
Other	43,953	41,673	35,728
Lease Purchase Principal	0	0	0
Total	43,953	41,673	132,728

*Tax rates are expressed in mills

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

Beverly A. Stark
City Official Title: City Clerk

No assurance is provided. Substantially all disclosures omitted.

RECEIVED
JUL 19 2021
RUSH CO. CLERK

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Liebenthal **, HEREBY NOTIFIES THE** Rush **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☑ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 82.637. The date of our hearing is 09/13/21 at 6 pm AM/PM and will be held at 202 Birch in Liebenthal, Kansas.

☐ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on 7-15, 2021.

(Seal) LIEBENTHAL KANSAS CORPORATE SEAL

Beverly A Stark

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.



NOTICE OF BUDGET HEARING

The governing body of
City of Liebenthal
will meet on September 13, 2021 at 6:00 p.m. at 202 Birch, Liebenthal, Kansas for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.
Detailed budget information is available at 202 Birch, Liebenthal, Kansas and will be available at this hearing.

BUDGET SUMMARY

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Estimated Tax Rate is subject to change depending on the final assessed valuation.

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Special Highway	358		2,000		16,240		
Water Utility	56,575		47,000		47,446		
Sewer Utility	10,725		17,567		44,430		
Solid Waste Utility	8,515		9,000		19,685		
Non-Budgeted Funds-A							
Totals	113,758	79.572	106,573	79.924	162,157	22,511	82.637
*Revenue Neutral Rate***							82.637
Less: Transfers	33,000		18,000		21,000		
Net Expenditure	80,758		88,573		141,157		
Total Tax Levied	22,100		22,511		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	277,735		281,655		272,409		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	97,000
Revenue Bonds	0	0	0
Other	43,953	41,673	35,728
Lease Purchase Principal	0	0	0
Total	43,953	41,673	132,728

*Tax rates are expressed in mills

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

Beverly Stark
City Official Title: City Clerk

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 18th day of August, 2021, with subsequent publications being made on the following date:

_____, 2021

_____, 2021

Tim Engel
Publisher

Subscribed and sworn to before me this 18th day of August 2021.

Melissa Jay
Notary Public

My commission expires: 4-5-22

Printer's Fee $_____

Additional copies $_____

NOTARY PUBLIC, State of Kansas
MELISSA JAY
My Appt. Exp. 4-5-22

Approved this _____ day of _____, 20_____

_____

BUDGET HEARING NOTICE