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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: 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	51,315	32,691	
Special Highway		7	5,482		
Water Utility		7	33,272		
Sewer Utility		8	64,155		
Solid Waste Utility		8	14,494		
ARPA-Special Revenue		9	7,173		
Non-Budgeted Funds-A		10			
Totals		xxxxxxx	175,891	32,691	
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			
RNR Hearing Notice					
Neighborhood Revitalization		12			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	66.268
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
ADAMS BROWN, LLC

Address:
PO BOX 1186
HAYS, KS 67601
Email:

Attest: October 1, 2025
Tracy A. Keener
County Clerk

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Liebenthal

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	28,351	2,637	52	8	0	54
TOTAL	28,351	2,637	52	8	0	54

County Treas Motor Vehicle Estimate	2,637				
County Treas Recreational Vehicle Estimate		52			
County Treas 16/20M Vehicle Estimate			8		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					54

Motor Vehicle Factor	0.09301				
Recreational Vehicle Factor		0.00183			
16/20M Vehicle Factor			0.00028		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00190

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Sewer Utility	Equipment Reserve	5,341	0	10,000	KSA 12-825d
General	Capital Improvements Fund	0	0	5,000	KSA 12-1118
	Totals	5,341	0	15,000	
	Adjustments*				
	Adjusted Totals	5,341	0	15,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fun

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2021	7/20/2021	7/20/2061	1.13	97,000	91,133	7/20	7/20	1,025	2,001	1,003	2,023
Total G.O. Bonds					**91,133**			**1,025**	**2,001**	**1,003**	**2,023**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Loan	3/22/2013	8/1/2033	2.07	74,121	26,782	2/1	2/1	324	1,341	0	0
						8/1	8/1	308	1,357	0	0
Total Other					**26,782**			**632**	**2,698**	**0**	**0**
Total Indebtedness					**117,915**			**1,657**	**4,699**	**1,003**	**2,023**

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, 2025	Payments Due 2025	Payments Due 2026
NO LEASE PURCHASES							
Totals					0	0	0

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,663	14,542	12,673
Receipts:			
Ad Valorem Tax	26,819	28,351	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	0		
Motor Vehicle Tax	4,264	4,262	2,637
Recreational Vehicle Tax	100	56	52
16/20M Vehicle Tax	0	71	8
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	47	54
Gross Earning (Intangible) Tax	0	0	0
Franchise Fees	4,254	4,000	2,000
Interest on Idle Funds	1,828	1,200	1,200
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	487	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**37,752**	**37,987**	**5,951**
Resources Available:	**51,416**	**52,529**	**18,624**
Expenditures:			
Operating Expenses	21,584	22,772	24,215
Personal Services	9,989	13,000	15,000
Contractual Services	1,740	2,099	2,100
Capital Outlay	0	1,000	1,000
Insurance	3,560	985	4,000
Transfer to Capital Improvement	0	0	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**36,873**	**39,856**	**51,315**
Unencumbered Cash Balance Dec 31	14,542	12,673	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	42,027	41,871	51,315
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	51,315
		Tax Required	32,891
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	32,891

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,657	5,582	2,932
Receipts:			
State of Kansas Gas Tax	2,404	2,550	2,550
County Transfers Gas	0	0	0
Specials Distribution	675	0	0
Customer Charges	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,079**	**2,550**	**2,550**
Resources Available:	**10,736**	**8,132**	**5,482**
Expenditures:			
Personal Services	5,154	5,200	5,482
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,154**	**5,200**	**5,482**
Unencumbered Cash Balance Dec 31	5,582	2,932	0
2024/2025/2026 Budget Authority Amount:	7,678	11,247	5,482

Adopted Budget

Water Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,947	6,380	11,446
Receipts:			
Customer Charges	33,068	32,000	32,000
	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,068**	**32,000**	**32,000**
Resources Available:	**41,015**	**38,380**	**43,446**
Expenditures:			
Personal Services	5,324	11,449	11,449
Operating Expense	8,949	5,000	22,997
Repairs and Maintenance	5,578	500	500
Contractual	3,692	500	500
RO Maintenance	7,765	8,000	8,000
Debt Service	3,329	25,589	0
Debt Cancellation		-24,104	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**34,636**	**28,934**	**43,446**
Unencumbered Cash Balance Dec 31	6,380	11,446	0
2024/2025/2026 Budget Authority Amount:	36,170	35,777	43,446

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	96,220	93,909	58,215
Receipts:			
Charges to Customers	22,215	21,000	21,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,215**	**21,000**	**21,000**
Resources Available:	**118,435**	**114,909**	**79,215**
Expenditures:			
Operating Expense	1,642	35,168	32,629
Personal Services	5,322	7,000	7,000
Contractual	8,878	1,500	1,500
Debt Service	3,026	3,026	3,026
Repairs & Maintenance	317	10,000	10,000
Transfer to Equipment Reserve	5,341	0	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**24,526**	**56,694**	**64,155**
Unencumbered Cash Balance Dec 31	93,909	58,215	15,060
2024/2025/2026 Budget Authority Amount:	24,526	76,694	64,155

Adopted Budget

Solid Waste Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,167	4,961	3,494
Receipts:			
Charges to Customers	11,462	11,000	11,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,462**	**11,000**	**11,000**
Resources Available:	**17,629**	**15,961**	**14,494**
Expenditures:			
Contractual	12,668	12,467	14,494
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,668**	**12,467**	**14,494**
Unencumbered Cash Balance Dec 31	4,961	3,494	0
2024/2025/2026 Budget Authority Amount:	19,439	12,467	14,494

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **ARPA-Special Revenue**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,173	7,173	7,173
Receipts:			
Federal Grants	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**7,173**	**7,173**	**7,173**
Expenditures:			
Operating Expense	0	0	7,173
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**7,173**
Unencumbered Cash Balance Dec 31	7,173	7,173	0
2024/2025/2026 Budget Authority Amount:	7,173	0	7,173

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

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	106,417	Cash Balance Jan 1	14,519	Cash Balance Jan 1	3,674	Cash Balance Jan 1		Cash Balance Jan 1		124,610
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	1,837	Transfers In	6,341							
Total Receipts	1,837	Total Receipts	5341	Total Receipts	0	Total Receipts	0	Total Receipts	0	7,178
Resources Available:	108,254	Resources Available:	19,860	Resources Available:	3,674	Resources Available:	0	Resources Available	0	131,788
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Improvements	27,622									
Total Expenditures	27,622	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	27,622
Cash Balance Dec 31	80,632	Cash Balance Dec 31	19,860	Cash Balance Dec 31	3,674	Cash Balance Dec 31	0	Cash Balance Dec 3	0	104,166
										104,166

**Note: These two block figures should agree.

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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF _CITY OF LIEBENTHAL, KS ___, HEREBY NOTIFIES THE __RUSH___ COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is __76.412___. The date of our hearing is _August 11, 2025 at _6:00 __ PM and will be held at 202 Birch_____ in Liebenthal___, Kansas.
*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 20___.

WITNESS my hand and official seal on July 14, 2025.

(Seal)

Beverly A Stark
Clerk or Officer of Governing Body



revised 10/02/09

Resolution No. __2025-00 3____

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 _66.268__ 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 11, 2025____ 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 _____66.268____ 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 8th day of Sept. (month and year) and SIGNED by the Mayor.

David D Wasinger
Mayor
Attested:

Beverly A. Stark
City Clerk

revised 10/02/09

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Liebenthal

will meet on September 8, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	36,873	77.016	39,858	76.411	51,315	32,691	76.412
Special Highway	5,154		5,200		5,482		
Water Utility	34,835		28,934		43,446		
Sewer Utility	24,526		56,694		84,155		
Solid Waste Utility	12,968		12,467		14,494		
ARPA-Special Revenue	7,173		0				
Non-Budgeted Funds-A	20,449						
Totals	141,478	77.016	141,151	76.411	178,892	32,691	76.412
						*Revenue Neutral Rate***	66.258
Less: Transfers	5,341		0		15,000		
Net Expenditure	136,137		141,151		163,892		
Total Tax Levied	26,400		28,351		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	342,786		371,034		427,626		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	95,065	93,109	91,133
Revenue Bonds	0	0	0
Other	33,278	29,415	26,782
Lease Purchase Principal	0	0	0
Total	128,343	122,524	117,915

*Tax rates are expressed in mills

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

Beverly Stark

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(s) the first publication thereof being made as aforesaid on the 30th day of July, 2025, with subsequent publications being made on the following date(s):

NOTICE OF BUDGET HEARING

_____, 2025

_____, 2025

Tim Engel

Publisher

Subscribed and sworn to before me this 30th day of July 2025.

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_____

_____

Roll Call Vote

A Roll Call Vote of the CITY OF LIEBENTHAL To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on Sept 8, 2025
Resolution No. 2025 - 003

Governing Body Member	Yes	No	No Vote
BARB MATAL	✓		
RENEE LEGLEITER	✓		
STEPHANIE SCHMIDT - KOERNER	✓		
BILL STARK	✓		
KATHY HERRMAN	✓		
DARRELL WARNER	✓		
TOTAL	6	Ø	Ø

Certified:
Beverly A. Stark