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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	41,871	28,351	
Special Highway		7	11,247		
Water Utility		7	35,777		
Sewer Utility		8	76,694		
Solid Waste Utility		8	12,467		
ARPA-Special Revenue		9			
Non-Budgeted Funds-A		10			
Totals		xxxxxxx	178,056	28,351	
					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			
					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	71.716
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: September 10, 2024
Martin Muller, Deputy
County Clerk

RUSH COUNTY, KANSAS SEAL

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Liebenthal

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	26,400	4,262	56	71	0	47
TOTAL	26,400	4,262	56	71	0	47

County Treas Motor Vehicle Estimate	4,262				
County Treas Recreational Vehicle Estimate		56			
County Treas 16/20M Vehicle Estimate			71		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					47

Motor Vehicle Factor	0.16144				
Recreational Vehicle Factor		0.00212			
16/20M Vehicle Factor			0.00269		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00178

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Water Utility	Capital Improvements	0	5,000	5,000	KSA 12-825d
Sewer Utility	Capital Improvements	0	20,000	20,000	KSA 12-825d
General Fund	Capital Improvements	0	3,000	3,000	KSA 12-1117
	Totals	0	28,000	28,000	
	Adjustments*				
	Adjusted Totals	0	28,000	28,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fu

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2021	7/20/2021	7/20/2061	1.13	97,000	92,039	7/20	7/20	1,050	1,976	1,025	2,001
Total G.O. Bonds					92,039			1,050	1,976	1,025	2,001
Revenue Bonds:											
NONE											
Total Revenue Bonds					0			0	0	0	0
Other:											
KDHE Loan	3/22/2013	8/1/2033	2.07	74,121	29,104	2/1	2/1	356	1,309	324	1,341
						8/1	8/1	340	1,325	308	1,357
Total Other					29,104			696	2,634	632	2,698
Total Indebtedness					121,143			1,746	4,610	1,657	4,699

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, 2024	Payments Due 2024	Payments Due 2025
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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,213	13,663	5,884
Receipts:			
Ad Valorem Tax	21,467	26,400	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,343	0	
Motor Vehicle Tax	4,373	4,463	4,262
Recreational Vehicle Tax	60	106	56
16/20M Vehicle Tax	0	79	71
Commercial Vehicle Tax			0
Watercraft Tax			47
Gross Earning (Intangible) Tax			0
Franchise Fees	2,478	2,000	2,000
Reimbursements	4,919	0	0
Interest on Idle Funds	1,146	1,200	1,200
Neighborhood Revitalization Rebate			0
Miscellaneous	1,337		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,123**	**34,248**	**7,636**
Resources Available:	**51,336**	**47,911**	**13,520**
Expenditures:			
Operating Expenses	24,288	22,928	22,772
Personal Services	13,385	13,000	13,000
Contractual Services	0	2,099	2,099
Capital Outlay	0	1,000	1,000
Transfer to Capital Improvement	0	3,000	3,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**37,673**	**42,027**	**41,871**
Unencumbered Cash Balance Dec 31	13,663	5,884	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	37,673	42,027	41,871
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	41,871
		Tax Required	28,351
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	28,351

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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,324	7,657	8,707
Receipts:			
State of Kansas Gas Tax	2,460	2,550	2,540
County Transfers Gas	0	0	0
Specials Distribution	0	0	0
Customer Charges	339	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,799**	**2,550**	**2,540**
Resources Available:	**9,123**	**10,207**	**11,247**
Expenditures:			
Operating Expenses	1,466	1,500	11,247
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,466**	**1,500**	**11,247**
Unencumbered Cash Balance Dec 31	7,657	8,707	0
2023/2024/2025 Budget Authority Amount:	9,876	8,000	11,247

Adopted Budget

Water Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,445	7,947	3,777
Receipts:			
Customer Charges	30,672	32,000	32,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**30,672**	**32,000**	**32,000**
Resources Available:	**44,117**	**39,947**	**35,777**
Expenditures:			
Personal Services	10,463	16,842	11,449
Operating Expense	7,914	5,000	5,000
Repairs and Maintenance	8,586	500	500
Contractual	1,891	500	500
RO Maintenance	5,165	5,000	10,000
Debt Service	1,665	3,328	3,328
Transfer to Capital Improvement		5,000	5,000
Cash Reserve (2025 column)			
Miscellaneous	486		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**36,170**	**36,170**	**35,777**
Unencumbered Cash Balance Dec 31	7,947	3,777	0
2023/2024/2025 Budget Authority Amount:	36,170	41,170	35,777

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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	135,328	96,220	55,694
Receipts:			
Charges to Customers	20,886	21,000	21,000
Reimbursements in Excess of Expenditures		0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,886**	**21,000**	**21,000**
Resources Available:	**156,214**	**117,220**	**76,694**
Expenditures:			
Operating Expense	43,924	20,000	35,168
Personal Services	0	7,000	7,000
Contractual	14,244	1,500	1,500
Capital Outlay-Sewer Project	1,826	0	0
Debt Service	0	3,026	3,026
Repairs & Maintenance	0	10,000	10,000
General Obligation Proceeds	0	0	0
Transfer to Capital Improvement	0	20,000	20,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**59,994**	**61,526**	**76,694**
Unencumbered Cash Balance Dec 31	96,220	55,694	0
2023/2024/2025 Budget Authority Amount:	99,476	135,526	76,694

Adopted Budget

Solid Waste Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,139	6,167	1,467
Receipts:			
Charges to Customers	11,185	10,300	11,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,185**	**10,300**	**11,000**
Resources Available:	**20,324**	**16,467**	**12,467**
Expenditures:			
Contractual	14,157	15,000	12,467
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,157**	**15,000**	**12,467**
Unencumbered Cash Balance Dec 31	6,167	1,467	0
2023/2024/2025 Budget Authority Amount:	19,734	18,000	12,467

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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,173	7,173	0
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**	**0**
Expenditures:			
Operating Expense	0	7,173	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**7,173**	**0**
Unencumbered Cash Balance Dec 31	7,173	0	0
2023/2024/2025 Budget Authority Amount:	0	7,173	0

(Only the actual budget year for 2023 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	103,430	Cash Balance Ja	14,519	Cash Balance Ja	3,674	Cash Balance Jan 1		Cash Balance Jan 1		121,623
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	2,987									
Total Receipts	2,987	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	2,987
Resources Available:	106,417	Resources Availa	14,519	Resources Availa	3,674	Resources Availa	0	Resources Availa	0	124,610
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditur	0	Total Expenditur	0	Total Expenditur	0	Total Expenditur	0	0
Cash Balance Dec 31	106,417	Cash Balance De	14,519	Cash Balance De	3,674	Cash Balance De	0	Cash Balance De	0	**124,610** **
										124,610 **

**Note: These two block figures should agree.

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Liebenthal
will meet on September 9, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	37,673	76.837	42,027	77.016	41,871	28,351	77.016
Special Highway	1,466		1,500		11,247		
Water Utility	36,170		36,170		35,777		
Sewer Utility	59,994		61,526		76,694		
Solid Waste Utility	14,157		15,000		12,467		
ARPA-Special Revenue			7,173				
Non-Budgeted Funds-A							
Totals	149,460	76.837	163,396	77.016	178,056	28,351	77.016
						*Revenue Neutral Rate***	*71.716*
Less: Transfers	0		28,000		28,000		
Net Expenditure	149,460		135,396		150,056		
Total Tax Levied	23,500		26,400		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	305,843		342,786		368,119		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	97,000		95,065		92,039		
Revenue Bonds	0		0		0		
Other	33,278		33,278		29,104		
Lease Purchase Principal	0		0		0		
Total	130,278		128,343		121,143		

*Tax rates are expressed in mills

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

Beverly Stark
Official Title: City Clerk

Resolution No. _2024-001_____

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, Kanas__ was calculated as ___71.716_____ 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 __September 9, 2024 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 _____:

The City of _Liebenthal, Kansas_____ shall levy a property tax rate exceeding the Revenue Neutral Rate of _71.716_____ 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 _9th___ day of __September, 2024____ and SIGNED by the Mayor.

Mayor
Attested:

City Clerk

revised 10/02/09

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 9-9-24

Resolution No. 2024-001

Governing Body Member	Yes	No	No Vote
Darrell Warner	✓		
Renee Legleiter	✓		
Stephanie Schmidt-Koerner	✓		
Kathy Herrman	✓		
Barbara Matal	✓		
William J Stark	✓		
TOTAL			

Certified:

Beverly A. Stark

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Liebenthal
will meet on September 9, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	37,673	76.837	42,027	77.016	41,871	28,351	77.016
Special Highway	1,466		1,500		11,247		
Water Utility	36,170		36,170		35,777		
Sewer Utility	59,984		61,526		76,694		
Solid Waste Utility	14,157		15,000		12,467		
ARPA-Special Revenue			7,173				
Non-Budgeted Funds-A							
Totals	149,460	76.837	163,396	77.016	178,056	28,351	77.016
						*Revenue Neutral Rate***	71.716
Less: Transfers	0		28,000		28,000		
Net Expenditure	149,460		135,396		150,056		
Total Tax Levied	23,500		26,400		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	305,843		342,786		368,119		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	97,000	95,065	92,039
Revenue Bonds	0	0	0
Other	33,278	33,278	29,104
Lease Purchase Principal	0	0	0
Total	130,278	128,343	121,143

*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 7th day of August, 2024, with subsequent publications being made on the following date(s):

2025 PROPOSED BUDGET

_____, 2024

_____, 2024

Tim Engel
_____
Publisher

Subscribed and sworn to before me this 7th day of August 2024.

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_____

_____