

**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 expenditure for the various funds for the year 2014; and  
 (3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations.

		2014 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
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<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	31,770	19,796
Special Highway		8	2,914	
Water Utility		8	72,618	
Sewer Utility		9	17,629	
Solid Waste Utility		9	10,565	
Non-Budgeted Funds		10		
<b>Totals</b>		xxxxxx	135,496	19,796
Is an Ordinance required to be passed, published, and attached to the budget?			No	County Clerk's Use Only
				Nov 1, 2013 Total Assessed Valuation

248,640

Assisted by:  
Adams, Brown, Beran & Ball, Chtd.  
**Certified Public Accountants**  
 Address:  
718 Main Street Suite 224  
Hays, KS 67601  
 Email:  
dherl@abbb.com

*Mark A. Del...*  
*Will A. Smith*  
*Willie Starbuck*  
*Sheila M. Herman*

Date Attested: 9-17, 2013

*Cornie Baldwin*  
 County Clerk

\_\_\_\_\_  
 Governing Body

City of Liebenthal

2014

**Computation to Determine Limit for 2014**

		<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2013 Budget	+ \$	<u>19,790</u>
2. Debt Service Levy in 2013 Budget	- \$	<u>0</u>
3. Tax Levy Excluding Debt Service	\$	<u>19,790</u>
 <b>2013 Valuation Information for Valuation Adjustments:</b>		
4. New Improvements for 2013 :	+ <u>0</u>	
5. Increase in Personal Property for 2013 :		
5a. Personal Property 2013	+ <u>9,719</u>	
5b. Personal Property 2012	- <u>9,544</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>175</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2013 :		
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 2013 :	+ <u>17</u>	
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)		<u>192</u>
9. Total Estimated Valuation July 1, 2013	<u>248,640</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)		<u>248,448</u>
11. Factor for Increase (8 divided by 10)		<u>0.00077</u>
12. Amount of Increase (11 times 3)	+ \$	<u>15</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$	<u>19,805</u>
14. Debt Service Levy in this 2014 Budget		<u>0</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)		<u>19,805</u>

If the 2014 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.



Schedule of Transfers

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2012</b>	<b>Current Amount for 2013</b>	<b>Proposed Amount for 2014</b>	<b>Transfers Authorized by Statute</b>
General Fund	Equipment Reserve	1,500	1,500	1,500	K.S.A. 12-1,118
General Fund	Capital Improvement	7,400	7,500	7,500	K.S.A. 12-1,117
Water Utility	Capital Improvement	3,000	8,000	8,000	K.S.A. 12-825d
	<b>Totals</b>	11,900	17,000	17,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	11,900	17,000	17,000	

\*Note: Adjustments are required only if the transfer is being made in 2013 and/or 2014 from a non-budgeted fund.

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2013	Date Due		Amount Due 2013		Amount Due 2014	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
<b>Total G.O. Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
KDHE Loan	03/22/13	08/01/33	2.07	74,121	52,542	2/1	2/1	0	0	2,070	1,077
<b>Total Other</b>					<b>52,542</b>			<b>0</b>	<b>0</b>	<b>2,070</b>	<b>1,077</b>
<b>Total Indebtedness</b>					<b>52,542</b>			<b>0</b>	<b>0</b>	<b>2,070</b>	<b>1,077</b>



City of Liebenthal

2014

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	4,654	7,578	3,908
Receipts:			
Ad Valorem Tax	18,648	19,790	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,113	0	
Motor Vehicle Tax	5,942	6,172	5,802
Recreational Vehicle Tax	19	23	18
16/20M Vehicle Tax	0	186	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	0	200	200
Franchise Tax	2,120	2,000	2,000
Licenses	210	0	0
Reimbursed Expenses	30	0	0
Interest on Idle Funds	18	45	45
Miscellaneous	668	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>28,766</b>	<b>28,416</b>	<b>8,066</b>
<b>Resources Available:</b>	<b>33,420</b>	<b>35,994</b>	<b>11,974</b>
Expenditures:			
Supplies	763	1,500	1,500
Street Lighting	1,134	3,500	3,500
Personal Services	9,336	10,900	10,900
Publication	114	250	240
Insurance	3,549	3,300	3,300
Phone	0	450	450
Operating Expense	1,957	3,186	2,880
Transfers to Capital Improvement	7,400	7,500	7,500
Transfer to Equipment Reserve	1,500	1,500	1,500
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	90	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>25,842</b>	<b>32,086</b>	<b>31,770</b>
Unencumbered Cash Balance Dec 31	7,578	3,908	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	27,986	32,086	XXXXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			31,770
Tax Required			19,796
Delinquent Comp Rate:	0.0%		0
Amount of 2013 Ad Valorem Tax			19,796

City of Liebethal

2014

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	1,136	1,049	235
Receipts:			
State of Kansas Gas Tax	2,642	2,680	2,680
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,642</b>	<b>2,680</b>	<b>2,680</b>
<b>Resources Available:</b>	<b>3,778</b>	<b>3,729</b>	<b>2,915</b>
Expenditures:			
Street Repair and Maint	2,729	3,494	2,914
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>2,729</b>	<b>3,494</b>	<b>2,914</b>
Unencumbered Cash Balance Dec 31	1,049	235	1
2012/2013 Budget Authority Amount:	2,982	3,494	

Adopted Budget Water Utility	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	9,115	30,887	27,619
Receipts:			
Customer Charges	16,572	15,500	45,000
Insurance Reimbursement	22,805	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rece			
<b>Total Receipts</b>	<b>39,377</b>	<b>15,500</b>	<b>45,000</b>
<b>Resources Available:</b>	<b>48,492</b>	<b>46,387</b>	<b>72,619</b>
Expenditures:			
Operations	9,642	1,284	25,119
Repairs	4,963	9,484	27,170
Reimbursements	-12,720	-74,121	0
Capital Outlay	0	74,121	0
Contractual	0	0	9,000
Debt Service	12,720	0	3,329
Transfer to Capital Improvement	3,000	8,000	8,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Expe			
<b>Total Expenditures</b>	<b>17,605</b>	<b>18,768</b>	<b>72,618</b>
Unencumbered Cash Balance Dec 31	30,887	27,619	1
2012/2013 Budget Authority Amount:	20,847	18,768	

City of Liebenthal

2014

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sewer Utility</b>	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	4,410	10,040	5,630
Receipts:			
Charges to Customers	14,027	12,000	12,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>14,027</b>	<b>12,000</b>	<b>12,000</b>
<b>Resources Available:</b>	<b>18,437</b>	<b>22,040</b>	<b>17,630</b>
Expenditures:			
Operations	8,397	16,410	17,629
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>8,397</b>	<b>16,410</b>	<b>17,629</b>
Unencumbered Cash Balance Dec 31	10,040	5,630	1
2012/2013 Budget Authority Amount:	11,000	16,410	

Adopted Budget <b>Solid Waste Utility</b>	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	1,810	2,443	965
Receipts:			
Charges to Customers	9,840	9,600	9,600
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>9,840</b>	<b>9,600</b>	<b>9,600</b>
<b>Resources Available:</b>	<b>11,650</b>	<b>12,043</b>	<b>10,565</b>
Expenditures:			
Contractual	9,206	11,078	10,565
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>9,206</b>	<b>11,078</b>	<b>10,565</b>
Unencumbered Cash Balance Dec 31	2,443	965	0
2012/2013 Budget Authority Amount:	9,832	11,078	

City of Liebhenthal

**NON-BUDGETED FUNDS**  
(Only the actual budget year for 2012 is to be shown)

2014

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>Capital Improvement</b>		<b>Equipment Reserve</b>		<b>Security Deposits</b>						<b>0</b>
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	85,390	Cash Balance Jan 1	9,057	Cash Balance Jan 1	2,317	Cash Balance Jan 1		Cash Balance Jan 1		96,764
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In		Transfers In	1,500	Deposit Fees	500					
General	7,400	Interest	41	Interest	5					
Water	3,000									
Interest	228									
Total Receipts	10,628	Total Receipts	1,541	Total Receipts	505	Total Receipts	0	Total Receipts	0	12,674
Resources Available:	96,018	Resources Available:	10,598	Resources Available:	2,822	Resources Available:	0	Resources Available:	0	109,438
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Transfers Out				Deposits Returned	200					
Capital Outlay	22,805									
Total Expenditures	22,805	Total Expenditures	0	Total Expenditures	200	Total Expenditures	0	Total Expenditures	0	23,005
Cash Balance Dec 31	73,213	Cash Balance Dec 31	10,598	Cash Balance Dec 31	2,622	Cash Balance Dec 31	0	Cash Balance Dec 31	0	86,433
										86,433

\*\* Note: These two block figures should agree.

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Liebenal**

will meet on September 3rd, 2013 at 7:00 p.m. at Liebenal City Building, 201 Birch, Liebenal, 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 Liebenal City Building, 201 Birch, Liebenal, Kansas and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2014 Expenditures and Amount of Current Year Estimate for 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget.

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

FUND	Prior Year Actual for 2012		Current Year Estimate for 2013		Proposed Budget for 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Estimate Tax Rate*
General	25,842	82.467	32,086	82.438	31,770	19,796	79.617
Special Highway	2,729		3,494		2,914		
Water Utility	17,605		18,768		72,618		
Sewer Utility	8,397		16,410		17,629		
Solid Waste Utility	9,206		11,078		10,565		
Non-Budgeted Funds	23,005						
Totals	86,785	82.467	81,836	82.438	135,496	19,796	79.617
Less: Transfers	11,900		17,000		17,000		
Net Expenditure	74,885		64,836		118,496		
Total Tax Levied	19,674		19,790		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	238,569		240,660		248,640		

Outstanding Indebtedness,

January 1,	2011	2012	2013
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	52,542
Lease Purchase Principal	0	0	0
Total	0	0	52,542

\*Tax rates are expressed in mills

City Official Title:

**Affidavit of Publication**

State of Kansas, }  
Rush County, }ss.

TIM ENGEL, being first duly sworn, Deposes and says: That he is Managing Editor 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.

**CITY OF LIEBENTHAL  
2014  
PROPOSED  
BUDGET**

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 15th day of August, 2013, with subsequent publications being made on the following date

\_\_\_\_\_, 2013  
\_\_\_\_\_, 2013  
\_\_\_\_\_, 2013

*Tim Engel*  
\_\_\_\_\_  
Managing Editor

Subscribed and sworn to before me this 15th day of August 2013

*Mary A. Engel*  
\_\_\_\_\_  
Notary Public

My commission expires: 8-11-14

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 3rd, 2013 at 7:00 p.m. at Liebenthal City Building, 201 Birch, Liebenthal, Kansas for the purpose of hearing and  
 considering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
 Detailed budget information is available at Liebenthal City Building, 201 Birch, Liebenthal, Kansas and will be available at this hearing.

**BUDGET SUMMARY**

Estimated Tax Rates are based on the final assessed valuations depending on the maximum limits of the 2014 budget.

FUND	Prior Year Actual for 2012		Current Year Estimate for 2013		Proposed Budget for 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Estimated Tax Rate*
General	741,25,842	82.487	77,886	82.438	31,770	19,796	79.617
Special Highway	3,729		1,494		2,914		
Water Utility	17,605		18,768		77,618		
Sewer Utility	8,397		16,410		17,629		
Solid Waste Utility	9,206		11,078		49,565		
Non-Budgeted Funds	23,005						
<b>Totals</b>	<b>86,783</b>	<b>82.467</b>	<b>91,836</b>	<b>82.438</b>	<b>135,496</b>	<b>19,796</b>	<b>79.617</b>
Less: Transfers	11,900		17,000		12,000		
Net Expenditure	78,885		64,836		118,496		
Total Tax Levied	19,674		19,790		248,640		
Assessed Valuation	238,569		240,660				

**Outstanding Indebtedness:**

	2011	2012	2013
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	52,542
Lease Purchase Principal	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>52,542</b>

\*Tax rates are expressed in mills

*[Signature]*  
 City Official Title: