State of Kansas
Township

CERTIFICATE 2025

To the Clerk of Barton County, State of Kansas
We, the undersigned, officers of
Liberty Township
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was 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 for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	30,100	25,411	3.632
Road	68-518c	6	169,820	67,655	9.671
Special Machinery		6			
Totals		xxxxxxx	199,920	93,066	13.303
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate		8			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	13.312
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Adams Brown, LLC

Address:
PO Drawer J
Great Bend, KS 67530

Email:
dhollingshead@adamsbrowncpa.com

Attest: _____, 2024

County Clerk

Governing Body

Special Road Election held _____ for ___Mills for ___ years.
First levy in _____.

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

Liberty Township

2025

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

Budgeted Funds for 2024	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	22,634	1,779	30	131	111	15
Road	71,154	5,593	93	412	351	48
	0	0	0	0	0	0
Total	93,788	7,372	123	543	462	63

County Treas Motor Vehicle Estimate 7,372

County Treas Recreational Vehicle Estimate 123

County Treas 16/20M Vehicle Estimate 543

County Treas Commercial Vehicle Tax Estimate 462

County Treas Watercraft Tax Estimate 63

MVT Factor 0.07860

RVT Factor 0.00131

16/20M Factor 0.00579

Comm Veh Factor 0.00493

Watercraft Factor 0.00067

2025

Liberty Township

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
Road	Special Machinery	25,000	25,000	25,000	KSA 68-141g
	Total	25,000	25,000	25,000	
	Adjustments*				
	Adjusted Totals	25,000	25,000	25,000	

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

Liberty Township
Barton County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
None										
Total G.O. Bonds				0			0	0	0	0
Other										
None										
Total Other				0			0	0	0	0
Total				**0**			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items 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
None							
				Total	0	0	0

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

Liberty Township 2025

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 January 1	5,905	5,937	2,714
Receipts:			
Ad Valorem Tax	21,638	22,634	xxxxxxxxxxxxxxxxxx
Delinquent Tax	430	0	0
Motor Vehicle Tax	2,701	1,949	1,779
Recreational Vehicle Tax	0	39	30
16/20 M Vehicle Tax	114	107	131
Commercial Vehicle Tax	168	128	111
Watercraft Tax	0	20	15
Neighborhood Revitalization Rebate	0	0	-91
Miscellaneous	125	0	0
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**25,176**	**24,877**	**1,975**
Resources Available:	**31,081**	**30,814**	**4,689**
Expenditures:			
Officers Pay	0	731	1,000
Insurance	0	250	500
Contractual - Fire Protection	20,211	21,019	22,000
Publication	78	100	100
Accounting	4,855	6,000	6,500
Cash Reserve (2025 column)	0	0	0
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)	0	0	0
Transfer can not exceed 25% Resources Available			
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**25,144**	**28,100**	**30,100**
Unencumbered Cash Balance Dec 31	5,937	2,714	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	27,811	28,100	30,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,100
		Tax Required	25,411
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	25,411

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

Liberty Township 2025
FUND PAGE FOR FUNDS WITH A TAX LEVY
Adopted Budget

Road	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	120,539	132,692	92,087
Receipts:			
Ad Valorem Tax	70,952	71,154	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,258	0	0
Motor Vehicle Tax	7,846	6,172	5,593
Recreational Vehicle Tax	0	124	93
16/20M Vehicle Tax	347	338	412
Commercial Vehicle Tax	487	406	351
Watercraft Tax	0	64	48
Special Highway/Gasoline Tax	4,388	3,777	3,823
Neighborhood Revitalization Rebate	0	0	-242
Miscellaneous	2,094	0	0
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**87,372**	**82,035**	**10,078**
Resources Available:	**207,911**	**214,727**	**102,165**
Expenditures:			
Officers Pay	2,216	3,000	3,000
Salaries & Wages	17,984	22,000	22,000
Employee Benefits	5,463	9,000	9,000
Road Materials	1,219	18,500	58,500
Equipment	0	10,000	15,000
Parts and Supplies	3,091	10,000	10,000
Fuel and Oil	5,176	9,340	10,000
Rent	4,200	4,800	4,800
Mowing	2,950	3,000	3,500
Insurance	6,978	7,000	8,000
Utilities	942	1,000	1,020
Cash Reserve (2025 column)	0	0	0
Transfer to Special Machinery	25,000	25,000	25,000
Does transfer exceed 25% of Resources Available			
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**75,219**	**122,640**	**169,820**
Unencumbered Cash Balance Dec 31	132,692	92,087	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	139,590	146,290	169,820
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	169,820
		Tax Required	67,655
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	67,655

Special Machinery K.S.A. 68-141g	2023 Actual
Unencumbered Cash Balance, Jan 1	12,140
Transfers from:	
Road Fund	25,000
General Fund(Gen has Levy)	0
Interest on Idle Funds	60
Resources Available:	37,200
Total Expenditures	0
Unencumbered Cash Balance, Dec 31	37,200

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

State of Kansas
Township

2025

NOTICE OF BUDGET HEARING

The governing body of
Liberty Township
Barton County
will meet on August 11, 2024 at 8:00 AM at TR Esfeld's House 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 314 SW 50th Ave, Great Bend, KS 67530 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 2023		Current Year Estimate 2024		Proposed Budget 2025		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	25,144	3.786	28,100	3.003	30,100	25,411	3.635
Road	75,219	12.412	122,640	9.744	169,820	67,655	9.677
Special Machinery							
Totals	100,363	16.198	150,740	12.747	199,920	93,066	13.312
*Revenue Neutral Rate**							13.312
Less: Transfers	25,000		25,000		25,000		
Net Expenditure	75,363		125,740		174,920		
Total Tax Levied	94,579		93,788		xxxxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	5,791,397		7,301,623		6,991,478		
Outstanding Indebtedness,							
Jan 1	2022		2023		2024		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Pur Princ	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Brad Kershner
Treasurer

Liberty Township

2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	25,320	3.622	91
Road	67,413	9.642	242
TOTAL	92,733	13.264	333

2024 July 1 Valuation: 6,991,478

Valuation Factor: 6,991,478

Neighborhood Revitalization Subj to Rebate: 25,073

Neighborhood Revitalization factor: 25.073

**This information comes from the 2025 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

PROOF OF PUBLICATION

STATE OF KANSAS
BARTON COUNTY

SS.

Audra Musil

of lawful age, duly sworn upon oath states that she

is the Legals Clerk

of **THE GREAT BEND TRIBUNE**

THAT said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice:

THAT said paper was entered as second class mail matter at the post office of its publication:

THAT said paper has a general paid circulation on a daily, or weekly, or monthly, or yearly basis in

BARTON County, Kansas, and is

NOT a trade, religious or fraternal publication and has been PRINTED and published in BARTON County, Kansas.

That the attached notice was published in a regular issue of said newspaper

for 1 consecutive weeks, the first publication being on the 23rd day of July 2024 and the last publication on the 23rd day of July 2024.

Publication Fee $ 49.80

Affidavit, Notary's Fees $_____

Additional Copies_____at_____ $_____

Total Publication Fee $_____

(Sign) Audra Musil

Witness my hand this 23rd day of July, 2024

SUBSCRIBED and Sworn to before me this 23rd

day of July 2024

Linda Pringle

(Notary Public)

NOTARY PUBLIC - STATE OF KANSAS
Linda Pringle
My Appt. Exp. 3-8-27

My commission expires_____

(Published in the Great Bend Tribune, July 23, 2024) -1t

NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

THE GOVERNING BODY OF
LIBERTY TOWNSHIP,
BARTON COUNTY
will meet on August 11, 2024, at 8:00 a.m., at
TR ESFELD'S HOUSE
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 and the Revenue Neutral Rate.

Detailed budget information is available at
314 SW 50 AVE., GREAT BEND, KS
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 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 Author. Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	25,144	3.786	28,100	3.003	30,100	25,411	3.635
Road	75,219	12.412	122,640	9.744	169,820	67,655	9.677
Special Machine							
TOTALS	100,363	16.198	150,740	12.747	199,920	93,066	13.312
					Revenue Neutral Rate**		13.312
Less: Transfers	25,000		25,000		25,000		
Net Expenditure	75,363		125,740		174,920		
Total Tax Levied	94,579		93,788		xxxxxxxxx		
Ass'd Valuation							
Township	5,791,397		7,301,623		6,991,476		

OUTSTANDING INDEBTEDNESS, JANUARY 1

	2022	2023	2024
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purch Princ	0	0	0
Total	0	0	0

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13

Brad Kershner,
Treasurer