CERTIFICATE 2024

To the Clerk of Cowley 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 2024; and (3) the
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	10,500	5,140	1.067
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	158,500	106,336	22.061
Special Machinery		6			
Totals		xxxxxx	169,000	111,476	
Budget Hearing Notice		0			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7			4,820,146
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 22.355

Assisted by:

Address:

Email:

X Greg Foster
X Janene Follmen - trustee
X Mary Kadau - Clerk

Attest: Oct 24 2023

Karen Madison
County Clerk

Governing Body

Special Road Election held for Mills for years.
First levy in .

CPA Summary

Liberty Township
Cowley County

2024

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

Budgeted Funds for 2023	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,451	194	8	16	2	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	103,167	4,490	191	370	47	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	107,618	4,684	199	386	49	0

County Treas Motor Vehicle Estimate 4,684

County Treas Recreational Vehicle Estimate 199

County Treas 16/20M Vehicle Estimate 386

County Treas Commercial Vehicle Tax Estimate 49

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04352

RVT Factor 0.00185

16/20M Factor 0.00359

Comm Veh Factor 0.00046

Watercraft Factor 0.00000

2024

Liberty Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	3,000	-	KSA 80-122
Road	Special Machinery	-	10,000	20,000	KSA 68-141g
	Total	0	13,000	20,000	
	Adjustments*				
	Adjusted Totals	0	13,000	20,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Liberty Township
Cowley County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**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, 2023	Payments Due 2023	Payments Due 2024
Grader	10/9/18	60	3.35	105,237	88,649	88,649	
				Total	**88,649**	**88,649**	**0**

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

Liberty Township 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	17,310	16,747	3,940
Receipts:			
Ad Valorem Tax	4,296	4,451	xxxxxxxxxxxxxxx
Delinquent Tax	107	50	
Motor Vehicle Tax	261	290	194
Recreational Vehicle Tax	12	14	8
16/20 M Vehicle Tax	27	23	16
Commercial Vehicle Tax	3	3	2
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax	1,448	1,200	1,200
Rent	50		
Interest on Idle Funds	73		
Neighborhood Revitalization Rebate			0
Miscellaneous	196		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**6,473**	**6,031**	**1,420**
Resources Available:	**23,783**	**22,778**	**5,360**
Expenditures:			
Officers Pay	600	1,100	1,000
Salaries & Wages			
Employee Benefits			
Supplies			
Equipment			
Buildings Maintenance	1,220	1,500	1,500
Insurance			
Mowing	2,400	2,500	3,000
Other	2,816	10,738	5,000
Cash Forward (2024 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)		3,000	
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**7,036**	**18,838**	**10,500**
Unencumbered Cash Balance Dec 31	16,747	3,940	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	8,575	18,838	10,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,500
		Tax Required	5,140
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	5,140

CPA Summary

Liberty Township 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	82,684	88,661	42,028
Receipts:			
Ad Valorem Tax	99,576	103,167	xxxxxxxxxxxxxxx
Delinquent Tax	2,469		1,500
Motor Vehicle Tax	6,090	6,728	4,490
Recreational Vehicle Tax	282	326	191
16/20M Vehicle Tax	478	522	370
Commercial Vehicle Tax	66	61	47
Watercraft Tax			0
Special Highway/Gasoline Tax	3,538	2,812	3,538
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**112,499**	**113,616**	**10,136**
Resources Available:	**195,183**	**202,277**	**52,164**
Expenditures:			
Salaries & Wages	5,617	6,000	6,000
Employee Benefits	811	1,000	1,000
Road Maintenance	42,113	25,000	55,000
Road Materials	38,694	30,000	44,000
Equipment	10,756	30,000	12,500
Other	8,531	58,249	20,000
Cash Forward (2024 column)			
Transfer to Special Machinery		10,000	20,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**106,522**	**160,249**	**158,500**
Unencumbered Cash Balance Dec 31	88,661	42,028	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	151,850	160,249	158,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	158,500
		Tax Required	106,336
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	106,336

Special Machinery

K.S.A. 68-141g	**2022 Actual Year**
Unencumbered Cash Balance, Jan 1	66,730
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	222
Other	
Resources Available:	66,952
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**66,952**

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Liberty Township
Cowley County
will meet on September 12, 2023 at 8:00 PM at Liberty Twp Hall, 21778 151st Road, Winfield 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 Cowley County Clerk's Office, 321 E. 10th, Winfield and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	7,036	1.235	18,838	1.001	10,500	5,140	1.068
Debt Service							
Library							
Road	106,522	28.625	160,249	23.198	158,500	106,336	22.087
Special Machinery							
Totals	113,558	29.860	179,087	24.199	169,000	111,476	23.155
						*Revenue Neutral Rate***	*22.355*
Less: Transfers	0		13,000		20,000		
Net Expenditure	113,558		166,087		149,000		
Total Tax Levied	107,618		107,618		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	3,604,132		4,447,379		4,814,516		
Outstanding Indebtedness, Jan 1	2021		2022		2023		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	84,300		75,300		88,649		
Total	84,300		75,300		88,649		

*Tax rates are expressed in mills.

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

Greg Feaster
Treasurer

Resolution No. _____

A RESOLUTION OF THE ___LIBERTY_____ TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the _Liberty____ Township was calculated as __22.355___ mills by the _____ County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the ____Liberty__ Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 9/12/23 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the ___Liberty_____ Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE __LIBERTY____ TOWNSHIP:

The ____Liberty_____ Township shall levy a property tax rate exceeding the Revenue Neutral Rate of __22.355____ 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 12 day of September (month and year) and SIGNED by the Governing Body.

X Greg Feaster Trustee
X Mary Kadau - Clerk
X Janene Follmer - Trustee

Attested:

_____

Voice Vote

Mary Kadau ✓
Greg Feaster ✓
Janene Follmer ✓

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
11 Jul 2023

Notice ID: ZWuc1Vau3eNMz54N8Q5R
Notice Name: LI Budget hearing

PUBLICATION FEE: $79.66

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

11th day of July, A.D. 2023.

Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 7/6/2025

(First published in the CowleyCourierTraveler Tuesday, 07 11, 2023.)

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General	7,036	1.235	18,809	1.601	10,500	3,140	1.068
Debt Service							
Library							
Road	106,582	28.625	160,249	23.198	158,500	106,336	22.087
Special Machinery							
Totals	113,618	29.860	179,087	24.199	169,000	111,476	23.155
						*Revenue Neutral Rate***	22.335
Less: Transfers	0		13,000		20,000		
Net Expenditure	113,618		166,087		149,000		
Total Tax Levied	107,618		107,618		xxxxxxxxxxxxxx		
Assessed Valuation							
Township	3,604,132		4,447,370		4,813,516		
Outstanding Indebtedness, Jan. 1	2021		2022		2023		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	84,309		75,300		88,649		
Total	84,309		75,300		88,649		

*Tax rates are expressed in mills.

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

Gen Feaster
Treasurer