CERTIFICATE 2026

To the Clerk of KINGMAN 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 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

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)
Alloc of MVT, RVT, and 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	20,316	18,414	6.945
Road	68-518c	6	41,874	36,218	16.679
Fema		7			
Special Machinery		6			
Totals		xxxxxx	62190	54632.33	23.624
Budget Hearing Notice		8		Final County Assessed	County Clerk's Use Only
Combined Rate and Budget Hearing Notice				LIBERTY TOWNSHIP	217149
Rate Hearing Notice				NASHVILLE CITY	480088
Neighborhood Revitalization Rebate				0	
				Nov 1, 2025 Total Assessed Valuation	2651587

Township Only Funds Revenue Neutral Rate	16.695
Township/3rd Class City Funds Revenue Neutral Rate	6.950
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Bill Thomas

Address:
322 Sugarcreek Rd, PO BOX 2047
Leicester, NC 28748

Email:
wt98471@gmail.com

Attest: July 10th ,2025

Carol D. Nolte
County Clerk

Emery Westerman Treasurer
Richard Keller Clerk
Ben Kemp Trustee

Governing Body

OFFICE OF THE COUNTY CLERK OFFICIAL SEAL KINGMAN CO., KANSAS

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

CPA Summary

LIBERTY TOWNSHIP

2026

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

	Budgeted Funds for 2025	Tax Levies in the 2025 Budget	Allocation for Year 2026									
			MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Twnshp	CommVeh - City	Wtrcraft - Township	Wtrcraft - City
***	General	7.247	1.414	0	23	0	188	0	94	0	8	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
	Road	17.365	2.245		34		336		0		17	
		0.000	0		0		0		0		0	
		0.000	0		0		0		0		0	
		0.000	0		0		0		0		0	
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
	Total	24.612	3.659		57		524		94		25	
	Total - 3rd Class City Levies (***)	7.247		0		0		0		0		0

LIBERTY TOWNSHIP

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
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	10,000	-	-	KSA 68-141g
Road	Special Machinery				KSA 68-141g
	Total	10,000	0	0	
	Adjustments*				
	Adjusted Totals	10,000	0	0	

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

LIBERTY TOWNSHIP
KINGMAN COUNTY

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
				None						
Total G.O. Bonds				0			0	0	0	0
Other										
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, 2025	Payments Due 2025	Payments Due 2026
				None			
				Total	**0**	**0**	**0**

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

LIBERTY TOWNSHIP 2026

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 January 1	110	181	175
Receipts:			
Ad Valorem Tax	16,910	18,413	xxxxxxxxxxxxxxx
Delinquent Tax	460		
Motor Vehicle Tax	1,157	1,033	1,414
Recreational Vehicle Tax		25	23
16/20 M Vehicle Tax	134	123	188
Commercial Vehicle Tax		23	94
Watercraft Tax		4	8
Gross Earnings (Intangibles) Tax		0	0
Sale of Lots			
Refunds			
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**18,661**	**19,621**	**1,727**
Resources Available:	**18,771**	**19,802**	**1,902**
Expenditures:			
Officers Pay	1,600	600	600
Salaries & Wages	3,030		
Employee Benefits	766	520	520
Supplies	425	1,167	1,167
Equipment	2,803	2,317	2,317
Buildings Maintenance	4,713	4,500	4,500
Insurance	5,148	4,002	4,002
Publication	105	105	105
Contractual		3,302	3,302
Fuel & Oil		3,114	3,114
			689
Cash Reserve (2026 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**18,590**	**19,627**	**20,316**
Unencumbered Cash Balance Dec 31	181	175	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	19,627	19,627	20,316
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	20,316
		Tax Required	18,414
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	18,414

CPA Summary

LIBERTY TOWNSHIP 2026
FUND PAGE FOR FUNDS WITH A TAX LEVY
Adopted Budget

Road	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	1,759	1,450	924
Receipts:			
Ad Valorem Tax	34,572	36,219	xxxxxxxxxxxxxx
Delinquent Tax	1,170		
Motor Vehicle Tax	2,380	2,565	2,245
Recreational Vehicle Tax		62	34
16/20M Vehicle Tax	306	305	336
Commercial Vehicle Tax		58	0
Watercraft Tax		10	17
Special Highway/Gasoline Tax	2,215	2,060	2,100
Refunds			
Reimbursements			
Interest on Idle Funds		69	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**40,642**	**41,348**	**4,732**
Resources Available:	**42,401**	**42,798**	**5,656**
Expenditures:			
Officers Pay		1,440	1,440
Salaries & Wages	3,028	13,771	13,771
Employee Benefits		1,700	1,700
Road Maintenance	9,422	5,141	5,141
Road Materials	12,257	3,695	3,695
Equipment		4,650	4,650
Insurance			
Contractual	1,744	400	400
Fuel & Oil, supplies		4,500	4,500
Fire Contract - Nashville City	4,500	7,500	7,500
Cash Reserve (2026 column)		-923	-923
Transfer to Special Machinery	10,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**40,951**	**41,874**	**41,874**
Unencumbered Cash Balance Dec 31	1,450	924	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	42,797	41,874	41,874
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	41,874
		Tax Required	36,218
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	36,218

Special Machinery K.S.A. 68-141g	2024 Actual
Unencumbered Cash Balance, Jan 1	104,465
Transfers from:	
Road Fund	10,000
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	960
Other	1,700
Resources Available:	**117,125**
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**117,125**

CPA Summary

LIBERTY TOWNSHIP 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Fema**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	40,719	40,723	40,723
Receipts:			
Interest on Idle Funds	104		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**104**	**0**	**0**
Resources Available:	**40,823**	**40,723**	**40,723**
Expenditures:			
Road Maintenance	100		
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**100**	**0**	**0**
Unencumbered Cash Balance Dec 31	40,723	40,723	40,723
2024/2025/2026 Budget Authority Amount:	40,723	0	0

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
LIBERTY TOWNSHIP
KINGMAN COUNTY
will meet on August 8, 2025 at 8:00 pm at Nashville City Bldg, Nashville, KS 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 Nashville City Bldg, Nashville, KS 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.

Fund	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	18,590	7.003	19,627	7.247	20,316	18,414	6.950
Road	40,951	17.395	41,874	17.365	41,874	36,218	16.695
Fema	100						
Special Machinery							
Totals	59,641	24.398	61,501	24.612	62,190	54,632	23.645
*Funds Supported by Township Only - Revenue Neutral Rate***							*16.695*
*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***							*6.950*
							23.645
Less: Transfers	10,000		0		0		
Net Expenditure	49,641		61,501		62,190		
Total Tax Levied	54,547		54,632		xxxxxxxxxxxxx		
Total Assessed Valuation	2,539,517		3,017,980		2,649,502		
Township Assessed Valuation Only					2,169,414		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Emery Westerman
Treasurer

Emery Westerman

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Liberty **, HEREBY NOTIFIES THE _____ COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

X 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, 2025.

WITNESS my hand and official seal on 7-10, 2025.

(Seal)

Emery Masterman

Clerk or Officer of Governing Body

Proof of Publication

State of Kansas, Kingman County, ss:

Roberta L. Kobbe, of lawful age, being duly sworn, says on her oath that she is the publisher of

THE CUNNINGHAM COURIER

a weekly newspaper published 320 North Stadium Street, Cunningham, Kingman County, Kansas, of general paid circulation on a daily, weekly, yearly basis in Kingman County, Kansas, and not a trade, religious nor fraternal publication; that said newspaper has been published at least fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice; and that said newspaper has been entered as periodicals matter in the United States Post Office, Cunningham, Kansas.
Publication of the notice, of which a true copy is hereto attached, was published in one issue of said newspaper, the publication being in the issue of

Thursday, July 24, 2025

Roberta L. Kobbe

PUBLISHER

Subscribed and sworn to before me this 24th

day of July 2025

(SEAL)

TAYLER STRICKLAND
Notary Public - State of Kansas
My Appt. Expires 3-24-26

Tayler Strickland

NOTARY PUBLIC

Public Notice

NOTICE OF BUDGET HEARING

The governing body of
LIBERTY TOWNSHIP
KINGMAN COUNTY
will meet on August 8, 2025 at 8:00 pm at Nashville City Bldg, Nashville, KS 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 Nashville City Bldg, Nashville, KS 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 2024		Current Year Estimate 2025		Proposed Budget 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	18,590	7.003	19,627	7.247	20,316	18,414	6.950
Road	40,951	17.395	41,874	17.365	41,874	36,218	16.695
Ferns	100						
Special Machinery							
Totals	59,641	24.398	61,501	24.612	62,190	54,632	23.645
					*Funds Supported by Township Only - Revenue Neutral Rate**		16.695
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**		6.950
Less: Transfers	10,000		0		0		23.645
Net Expenditure	49,641		61,501		62,190		
Total Tax Levied	54,547		54,632		XXXXXXXXXXXX		
Total Assessed Valuation	2,539,517		3,017,980		2,649,302		
Township Assessed Valuation Only					2,160,414		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Emery Westerman
Treasurer

Emery Westerman

Page No. 8