State of Kansas
Township

# CERTIFICATE

2022

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 2022; and (3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

| Table of Contents: | | Page No. | 2022 Adopted Budget: Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | County Clerk's Use Only |
|---|---|---|---|---|---|
| Alloc of MVT, RVT, 16/20M Vehicles Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| Computation to Determine State Library Gra | | 5 | | | |
| Fund | K.S.A. | | | | |
| General | 79-1962 ✓ | 5 | 26,535 ✓ | 23,956 ✓ | 4.614 |
| Road | 68-518c ✓ | 6 | 107,450 ✓ | 69,446 ✓ | 13.375 |
| | | | | | |
| Special Machinery | 68-141g | 6 | | | |
| **Totals** | | xxxxxx | 133,985 | 93,402 | 17.989 |
| Budget Summary | | 7 | | | |
| | | | | | |

RNR 17.996

| Final Assessed Valuation: | County Clerk's Use Onl |
|---|---|
| Township | |
| | November 1st Valuatio |

5,192,358

Assisted by:
**AdamsBrown LLC**

Address:
PO Drawer J
Great Bend, KS 67530
Email:
dhollingshead@adamsbrowncpa.com

Attest: August 27, 2021

County Clerk

BARTON COUNTY, KANSAS SEAL COUNTY CLERK

Governing Body

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

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

Liberty Township

2022

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

| Budgeted Funds for 2021 | Tax Levy Amount in 2021 Budget | Allocation for Year 2022 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 22,993 | 1,650 | 47 | 133 | 353 | 8 |
| Road | 70,438 | 5,055 | 145 | 409 | 1,083 | 24 |
| | 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 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 93,431 | 6,705 | 192 | 542 | 1,436 | 32 |

County Treas Motor Vehicle Estimate 6,705

County Treas Recreational Vehicle Estimate 192

County Treas 16/20M Vehicle Estimate 542

County Treas Commercial Vehicle Tax Estimate 1,436

County Treas Watercraft Tax Estimate 32

MVT Factor 0.07176

RVT Factor 0.00205

16/20M Factor 0.00580

Comm Veh Factor 0.01537

Watercraft Factor 0.00034


No assurance is provided. Substantially all disclosures omitted.

Liberty Township

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2020 | Current Amount for 2021 | Proposed Amount for 2022 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| Road | Special Machinery | - | - | 7,000 | K.S.A. 68-141g |
| | | | | | |
| | | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | Total | 0 | 0 | 7,000 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 0 | 0 | 7,000 | |

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a nor


No assurance is provided. Substantially all disclosures omitted.

Liberty Township
Barton County

2022

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1,2021 | Date Due | | Amount Due 2021 | | Amount Due 2022 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 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 1,2021 | Payments Due 2021 | Payments Due 2022 |
|---|---|---|---|---|---|---|---|
| None | | | | | | | |
| | | | | | | | |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| | | | | **Total** | **0** | **0** | **0** |

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


No assurance is provided. Substantially all disclosures omitted.

State of Kansas
Township

Liberty Township

2022

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

Adopted Budget

| **General** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance January 1 | 1,736 | 635 | 403 |
| Receipts: | | | |
| Ad Valorem Tax | 19,783 | 22,993 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 666 | 0 | 0 |
| Motor Vehicle Tax | 1,472 | 1,508 | 1,650 |
| Recreational Vehicle Tax | 0 | 20 | 47 |
| 16/20 M Vehicle Tax | 139 | 113 | 118 |
| Commercial Vehicle Tax | 326 | 414 | 353 |
| Watercraft Tax | 0 | 8 | 8 |
| LAVTR | 0 | 0 | 0 |
| Gross Earnings (Intangibles) Tax | 0 | 0 | 0 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Re | | | |
| **Total Receipts** | **22,386** | **25,056** | **2,176** |
| **Resources Available:** | **24,122** | **25,691** | **2,579** |
| Expenditures: | | | |
| Officers Pay | 0 | 1,500 | 1,000 |
| Insurance | 486 | 0 | 500 |
| Contractual - Fire Protection | 17,969 | 18,688 | 19,435 |
| Publication | 44 | 100 | 100 |
| Accounting | 4,988 | 5,000 | 5,500 |
| Cash Forward (2022 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 Ava | | | |
| Miscellaneous | 0 | 0 | 0 |
| Does misc. exceed 10% of Total Expenditure | | | |
| **Total Expenditures** | **23,487** | **25,288** | **26,535** |
| Unencumbered Cash Balance Dec 31 | 635 | 403 | xxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 24,819 | 25,288 | 26,535 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 26,535 |
| | | Tax Required | 23,956 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 23,956 |

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
Township

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

2022

| **Road** | Prior Year Actual for 2020 | Current Year Estimate for 2021 | Proposed Budget Year for 2022 |
|---|---|---|---|
| Unencumbered Cash Balance January 1 | 1,710 | 25,091 | 27,619 |
| Receipts: | | | |
| Ad Valorem Tax | 71,011 | 70,438 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,050 | 0 | 0 |
| Motor Vehicle Tax | 4,892 | 5,412 | 5,055 |
| Recreational Vehicle Tax | 0 | 74 | 145 |
| 16/20M Vehicle Tax | 417 | 399 406 | 424 |
| Commercial Vehicle Tax | 1,055 | 1,487 | 1,083 |
| Watercraft Tax | 0 | 27 | 24 |
| Special Highway/Gasoline Tax | 4,117 | 3202 3,934 | 3,654 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 1,423 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **84,965** | **81,778** | **10,385** |
| **Resources Available:** | **86,675** | **106,869** | **38,004** |
| Expenditures: | | | |
| Officers Pay | 2,586 | 2,750 | 3,000 |
| Salaries & Wages | 16,552 | 20,000 | 22,000 |
| Employee Benefits | 6,187 | 8,000 | 9,250 |
| Road Materials | 2,521 | 13,500 | 18,500 |
| Equipment | 12,145 | 4,300 | 15,000 |
| Parts and Supplies | 4,716 | 10,000 | 10,000 |
| Fuel & Oil | 3,232 | 7,000 | 7,500 |
| Rent | 4,200 | 4,200 | 4,200 |
| Mowing | 2,250 | 3,000 | 3,000 |
| Insurance | 6,326 | 6,500 | 6,500 |
| Utilities | 869 | 0 | 1,500 |
| Cash Forward (2022 column) | 0 | 0 | 0 |
| Transfer to Special Machinery | 0 | 0 | 7,000 |
| Does transfer exceed 25% of Resources Avail | | | |
| Miscellaneous | 0 | 0 | 0 |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **61,584** | **79,250** | **107,450** |
| Unencumbered Cash Balance Dec 31 | 25,091 | 27,619 | xxxxxxxxxxxxxxxxx |
| 2020/2021/2022 Budget Authority Amount: | 84,608 | 83,960 | 107,450 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 107,450 |
| | | Tax Required | 69,446 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2021 Ad Valorem Tax | 69,446 |

.739 overestimated

| **Special Machinery** K.S.A. 68-141g | 2020 Actual |
|---|---|
| Unencumbered Cash Balance, Jan 1 | 12,037 |
| Transfers from: | |
| Road Fund | 0 |
| General Fund(No Levy) | 0 |
| General Fund(Gen has Levy) | 0 |
| | |
| Interest on Idle Funds | 21 |
| Other | 0 |
| **Resources Available:** | 12,058 |
| **Total Expenditures** | 0 |
| **Unencumbered Cash Balance, Dec 31** | **12,058** |

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

STATE OF KANSAS

BARTON
COUNTY

# Proof of Publication

SS.

MARY HOISINGTON

of lawful age, duly sworn upon oath states that SHE

is the PUBLISHER

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 25th day of July 20 21 and the last publication on the 25th day of July 20 21

Publication Fee $ _____

Affidavit, Notary's Fees $ _____

Additional Copies _____ at _____ $ _____

Total Publication Fee $ 43.58

(Sign) _____

Witness my hand this 27th day of July 20 21

SUBSCRIBED and Sworn to before me this 27th day of July 2021

Loretta Russell
(Notary Public)

State of Kansas -Notary Public
Loretta Russell
My Commission Expires 9/8/22

My commission expires _____

(Published in the Great Bend Tribune, July 25, 2021) -1t

**NOTICE OF BUDGET HEARING**

The GOVERNING BODY OF
**LIBERTY TOWNSHIP, BARTON COUNTY**
will meet on August 14, 2021, at 7:00 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.
Detailed budget information is available at
**314 SW 50 AVE., GREAT BEND, KS**
and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on final assessed valuation.

| | Prior Year Actual for 2020 | | Current Year Estimate for 2021 | | Proposed Budget for 2022 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Author. Expenditures | Amount of 2021 Ad Valorem Tax | Estimate Tax Rate* |
| General | 23,487 | 3.832 | 25,288 | 4.593 | 26,535 | 23,956 | 4.614 |
| Road | 61,584 | 13.755 | 79,250 | 14.070 | 107,450 | 69,446 | 13.375 |
| Special Machine. | | | | | | | |
| TOTALS | 85,071 | 17.587 | 104,538 | 18.663 | 133,985 | 93,402 | 17.989 |
| *Revenue Neutral Rate** | | | | | | | 17.996 |
| Less: Transfers | 0 | | 0 | | 7,000 | | |
| Net Expenditure | 85,071 | | 104,538 | | 126,985 | | |
| Total Tax Levied | 91,669 | | 93,431 | | xxxxxxxxx | | |
| Ass'd Valuation | | | | | | | |
| Township | 5,212,332 | | 5,006,384 | | 5,192,241 | | |

OUTSTANDING INDEBTEDNESS, JANUARY 1

| | 2019 | 2020 | 2021 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purch Princ | 0 | 11,922 | 0 |
| Total | 0 | 11,922 | 0 |

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

State of Kansas
Township

2022

## NOTICE OF BUDGET HEARING

The governing body of
**Liberty Township**
**Barton County**
will meet on August 14, 2021 at 7:00 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 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2020 | | Current Year Estimate 2021 | | Proposed Budget 2022 | | |
|---|---|---|---|---|---|---|---|
| Fund | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2021 Ad Valorem Tax | Est. Tax Rate* |
| General | 23,487 | 3.832 | 25,288 | 4.593 | 26,535 | 23,956 | 4.614 |
| Road | 61,584 | 13.755 | 79,250 | 14.070 | 107,450 | 69,446 | 13.375 |
| Special Machinery | | | | | | | |
| Totals | 85,071 | 17.587 | 104,538 | 18.663 | 133,985 | 93,402 | 17.989 |
| *Revenue Neutral Rate*** | | | | | | | *17.996* |
| Less: Transfers | 0 | | 0 | | 7,000 | | |
| Net Expenditure | 85,071 | | 104,538 | | 126,985 | | |
| Total Tax Levied | 91,669 | | 93,431 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation: | | | | | | | |
| Township | 5,212,332 | | 5,006,384 | | 5,192,241 | | |
| Outstanding Indebtedness, Jan 1 | 2019 | | 2020 | | 2021 | | |
| G.O. Bonds | 0 | | 0 | | 0 | | |
| Other | 0 | | 0 | | 0 | | |
| Lease Pur Princ | 0 | | 11,922 | | 0 | | |
| Total | 0 23,513 | | 11,922 | | 0 | | |

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

Brad Kershner
Treasurer