CERTIFICATE 2026

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 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	Amount of 2025 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	10,130	5,294	1.163
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	127,796	106,184	23.309
Special Machinery		6			
Totals		xxxxxx	137,926	111,478	24.472
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7			4,555,510
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	24.493
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Janene Fellmer Trustee Janene Fellmer
Mary Kadau Clerk Mary Kadau
Greg Feaster Treasurer Greg FEASTER

Attest: Oct. 28 2025
Mary Kadau
County Clerk

August 12, 2025
Liberty Township
Governing Body

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

CPA Summary

Liberty Township
Cowley County

2026

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

Budgeted Funds for 2025	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	5,139	238	10	23	5	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	106,336	4,935	199	479	109	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	111,475	5,173	209	502	114	0

County Treas Motor Vehicle Estimate 5,173

County Treas Recreational Vehicle Estimate 209

County Treas 16/20M Vehicle Estimate 502

County Treas Commercial Vehicle Tax Estimate 114

County Treas Watercraft Tax Estimate 0

MVT Factor 0.04641

RVT Factor 0.00187

16/20M Factor 0.00450

Comm Veh Factor 0.00102

Watercraft Factor 0.00000

2026

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	20,000	20,000	20,000	KSA 68-141g
	Total	20,000	20,000	20,000	
	Adjustments*				
	Adjusted Totals	20,000	20,000	20,000	

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

Liberty Township
Cowley 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										
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, 2025	Payments Due 2025	Payments Due 2026
				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	8,563	7,719	3,096
Receipts:			
Ad Valorem Tax	5,013	5,139	xxxxxxxxxxxxxxx
Delinquent Tax	75	150	150
Motor Vehicle Tax	217	233	238
Recreational Vehicle Tax	8	9	10
16/20 M Vehicle Tax	36	28	23
Commercial Vehicle Tax	5	4	5
Watercraft Tax		0	0
Gross Earnings (Intangibles) Tax	1,549	1,685	1,314
Rent	50		
Interest on Idle Funds	59		
Neighborhood Revitalization Rebate			0
Miscellaneous	384		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,396**	**7,248**	**1,740**
Resources Available:	**15,959**	**14,967**	**4,836**
Expenditures:			
Officers Pay	600	1,000	600
Salaries & Wages			
Employee Benefits			
Supplies			
Equipment			
Buildings Maintenance	1,370	3,871	1,400
Insurance	1,936	2,000	2,000
Mowing	3,180	3,000	3,200
Other	1,154	2,000	2,930
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	**8,240**	**11,871**	**10,130**
Unencumbered Cash Balance Dec 31	7,719	3,096	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	10,500	11,871	10,130
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,130
		Tax Required	5,294
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	5,294

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	94,344	65,706	13,390
Receipts:			
Ad Valorem Tax	103,653	106,336	xxxxxxxxxxxxxxx
Delinquent Tax	1,638	3,500	2,500
Motor Vehicle Tax	5,038	4,815	4,935
Recreational Vehicle Tax	197	191	199
16/20M Vehicle Tax	831	585	479
Commercial Vehicle Tax	107	81	109
Watercraft Tax			0
Special Highway/Gasoline Tax	3,833	3,821	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	-382		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**114,915**	**119,329**	**8,222**
Resources Available:	**209,259**	**185,035**	**21,612**
Expenditures:			
Salaries & Wages	6,227	6,000	6,500
Employee Benefits		1,000	
Road Maintenance	2,784	55,000	300
Road Materials	58,650	44,000	59,000
Equipment		12,500	
Insurance	2,720	33,145	3,000
Contract	42,695		
Other	10,477		38,996
Cash Reserve (2026 column)			
Transfer to Special Machinery	20,000	20,000	20,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**143,553**	**171,645**	**127,796**
Unencumbered Cash Balance Dec 31	65,706	13,390	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	158,500	171,645	127,796
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	127,796
		Tax Required	106,184
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	106,184

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	57,807
Transfers from:	
Road Fund	20,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	1,157
Resources Available:	78,964
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**78,964**

CPA Summary

State of Kansas
Township

NOTICE OF BUDGET HEARING

The governing body of
Liberty Township
Cowley County
will meet on August 12, 2025 at 8:00 pm at Liberty Township Hall, 21778 151st Road, Winfield 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 County Clerk's Office, 321 E. 10th Ave, Winfield 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	8,240	1.067	11,871	1.174	10,130	5,294	1.163
Debt Service							
Library							
Road	143,553	22.061	171,645	24.285	127,796	106,184	23.330
Special Machinery							
Totals	151,793	23.128	183,516	25.459	137,926	111,478	24.493
						*Revenue Neutral Rate***	*24.493*
Less: Transfers	20,000		20,000		20,000		
Net Expenditure	131,793		163,516		117,926		
Total Tax Levied	111,476		111,475		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	4,820,146		4,378,747		4,551,323		
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*

Greg Feaster
Treasurer

(First published in the Cowley CourierTraveler Thursday, 07 17, 2025.)

NOTICE OF BUDGET HEARING

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	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	8,240	1.867	11,871	1.775	10,139	8,394	1.163
Debt Service							
Library							
Road	143,553	22.061	171,645	24.385	127,796	106,184	23.330
Special Machinery							
Totals	151,793	23.728	183,516	25.459	137,936	114,578	24.493
						*Revenue Neutral Rate***	24.167
Less: Transfers	20,000		20,000		20,000		
Net Expenditure	131,793		163,516		117,936		
Total Tax Levied	111,076		111,075		XXXXXXXXXXXX		
Assessed Valuation	4,926,146		4,378,747		4,681,373		
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*

Greg Frazier
Treasurer

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:
Jul. 17, 2025

Notice ID: vrPcpJuJlGmRNsPGdMEl
Notice Name: Liberty twp budget hearing

PUBLICATION FEE: $84.43

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

17 day of July, A.D. 2025.

Notary Public

KATHRYN M SLANE
Notary Public
State of Kansas
My Appt. Expires 07/06/2029