State of Kansas
Special District

CERTIFICATE

2026

assessed value
$6,771,923
No RNR Hearing
Rate used
4.206

To the Clerk of BARBER COUNTY, State of Kansas
We, the undersigned, officers of
NEW LIBERTY CEMETERY # 2

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted 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)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	37,700	28,482	
Equipment		6			
Totals		xxxxxxxxx	37,700	28,482	
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

4.206

Revenue Neutral Rate	3.992
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: 8. 8, 2025

County Clerk

Governing Body

Dilbert Colborn
Ada Colborn
Bryan Colborn

CPA Summary

NEW LIBERTY CEMETERY # 2
BARBER COUNTY

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	28,084	479	3	143	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	28,084	479	3	143	0	0

County Treas Motor Vehicle Estimate 479

County Treas Recreational Vehicle Estimate 3

County Treas 16/20M Vehicle Estimate 143

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.01707

RVT Factor 0.00011

16/20M Factor 0.00511

Comm Veh Facto 0.00000

Watercraft Facto 0.00000

2026

NEW LIBERTY CEMETERY # 2
BARBER COUNTY

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	Equipment				KSA 17-1336b
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

NEW LIBERTY CEMETERY # 2
BARBER 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
General Obligation:										
				None						
Total G.O.				0			0	0	0	0
Revenue Bonds:										
				None						
Total Revenue				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, 2025	Payments Due 2025	Payments Due 2026
				None			
			Total	**0**	**0**	**0**	**0**

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

NEW LIBERTY CEMETERY # 2
BARBER COUNTY
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	17,674	17,674	8,593
Receipts:			
Ad Valorem Tax	26,530	28,084	xxxxxxxxxxxxxxx
Delinquent Tax	-4,593		
Motor Vehicle Tax	350	341	479
Recreational Vehicle Tax	2	2	3
16/20M Vehicle Tax	278	192	143
Commercial Vehicle Tax		0	0
Watercraft Tax		0	0
In Lieu of Taxes			
Sale of Lots			
Donations			
Refunds			
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**22,567**	**28,619**	**626**
Resources Available:	**40,241**	**46,293**	**9,218**
Expenditures:			
Personal Services	11,275	3,000	3,000
Commodities	2,500	3,813	3,813
Contractual	1,000	17,134	17,134
Capital Outlay	7,792	13,753	13,753
Transfer to Equipment Fund			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**22,567**	**37,700**	**37,700**
Unencumbered Cash Balance Dec 31	17,674	8,593	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	41,157	37,700	37,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	37,700
		Tax Required	28,482
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	28,482

CPA Summary

NEW LIBERTY CEMETERY # 2
BARBER COUNTY
FUND PAGE FOR FUNDS WITH NO TAX LEVY

2026

State of Kansas
Special District

Adopted Budget **Equipment**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	31,760	33,587	33,587
Receipts:			
Transfer from General Fund			
Interest on Idle Funds	1,827		
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	1,827	0	0
Resources Available:	33,587	33,587	33,587
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	33,587	33,587	33,587
2024/2025/2026 Budget Authority Amount	0	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 misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of

NEW LIBERTY CEMETERY # 2

BARBER COUNTY

will meet on August 8th, 2025 at 8:00 pm at 204 N. 9th, Kiowa, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at 204 N. 9th, Kiowa, 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 for 202		Proposed Budget Year for 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	22,567	3.069	37,700	4.750	37,700	28,482	3.992
Equipment							
Totals	22,567	3.069	37,700	4.750	37,700	28,482	3.992
						*Revenue Neutral Rate***	*3.992*
Less: Transfers	0		0		0		
Net Expenditures	22,567		37,700		37,700		
Total Tax Levied	28,492		28,084		xxxxxxxxxxxxxxxx		
Assessed Valuation	9,280,856		5,996,801		7,135,110		

Outstanding Indebtedness,

Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue 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 KSA 79-2988*

Gilbert Colborn, Director

Gilbert Colborn

PROOF OF PUBLICATION
STATE OF KANSAS, BARBER COUNTY

Kevin Noland of lawful age, being duly sworn upon oath states that he is the Publisher of:
The Gyp Hill Premiere
108 N. Main – P.O. Box 127
Medicine Lodge, KS 67104

THAT said newspaper has been published weekly, fifty (50) Times a year and HAS BEEN PUBLISHED for at least one year Prior to the first publication of the attached notice:

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

THAT said newspaper has a general paid circulation in BARBER County, Kansas and is NOT a trade, religious or Fraternal publication and has been PUBLISHED IN BARBER County, Kansas and THAT ATTACHED PUBLICATION was Published on the following dates in regular issue (s) of said Newspaper:

1st Publication was made on:

July 7, 2025

2nd Publication was made on:

3rd Publication was made on:

Publication Fee $ 57.75

(SIGN) _____

SUBSCRIBED and sworn before me this 8 day of July, 2025.

_____
(Notary Public)

My commission expires: _August 28, 2025

NOTARY PUBLIC STATE OF KANSAS
RONDA M. NOLAND
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. _____

PUBLIC NOTICE
Published in The Gyp Hill Premiere Monday, July 7, 2025

NOTICE OF BUDGET HEARING

The governing body of
NEW LIBERTY CEMETERY #2
BARBER COUNTY
will meet on August 8th, 2025 at 8:00 pm at 204 N. 9th, Kiowa, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.
Detailed budget information is available at 204 N. 9th, Kiowa, 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 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Year Estimate for 202 Expenditures	Current Year Estimate for 202 Actual Tax Rate*	Proposed Budget Year for 2026 Budget Authority for Expenditures	Proposed Budget Year for 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget Year for 2026 Proposed Estimated Tax Rate*
General	22,567	3.069	37,700	4.750	37,700	28,482	3.992
Equipment							
Totals	22,567	3.069	37,700	4.750	37,700	28,482	3.992
						Revenue Neutral Rate**	3.992
Less: Transfers	0		0		0		
Net Expenditures	22,567		37,700		37,700		
Total Tax Levied	28,492		28,084		xxxxxxxxxxxxxxxxx		
Assessed Valuation	9,280,856		5,996,801		7,135,110		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
G.O. Bonds	0	0	0
Revenue 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 KSA 79-2988

Gilbert Colborn, Director
Gilbert Colborn

RECEIVED
JUL 09 2025
BARBER COUNTY CLERK