2026

CERTIFICATE

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 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, 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Computation to Determine State Library Grant		5			
Fund	K.S.A.				
General	79-1962	5	32,100	29,772	4.226
Road	68-518c	6	145,168	61,405	8.716
Special Machinery		6			
Totals		xxxxxxxx	177,268	91,177	12.942
Budget Hearing Notice		7			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7			
Rate Hearing Notice					
Neighborhood Revitalization Rebate		8			Nov 1, 2025 Total Assessed

Revenue Neutral Rate	12.958
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
ADAMS BROWN, LLC

Address:
PO Drawer J
Great Bend, KS 67530

Email:
dhollingshead@adamsbrowncpa.com

Attest: _____, 2025

County Clerk

9-28-25
9-29-25
9-29-25

Governing Body

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

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

Liberty Township

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	25,411	2,086	35	124	128	27
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	67,655	5,554	93	329	340	73
	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	93,066	7,640	128	453	468	100

RENO COUNTY CLERK
SEP 30 2025 PM12:24

County Treas Motor Vehicle Estimate 7,640

County Treas Recreational Vehicle Estimate 128

County Treas 16/20M Vehicle Estimate 453

County Treas Commercial Vehicle Tax Estimate 468

County Treas Watercraft Tax Estimate 100

MVT Factor 0.08209

RVT Factor 0.00138

16/20M Factor 0.00487

Comm Veh Factor 0.00503

Watercraft Factor 0.00107

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
Road	Special Machinery	25,000	-	-	KSA 68-141g
	Total	25,000	0	0	
	Adjustments*				
	Adjusted Totals	25,000	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
Barton 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										
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

***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	5,937	2,769	55
Receipts:			
Ad Valorem Tax	21,829	25,411	xxxxxxxxxxxxxxxxxx
Delinquent Tax	284	0	
Motor Vehicle Tax	2,318	1,779	2,086
Recreational Vehicle Tax	0	30	35
16/20 M Vehicle Tax	156	131	124
Commercial Vehicle Tax	131	111	128
Watercraft Tax	0	15	27
Gross Earnings (Intangibles) Tax	0	0	0
Neighborhood Revitalization Rebate	0	-91	-127
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receip			
Total Receipts	**24,718**	**27,386**	**2,273**
Resources Available:	**30,655**	**30,155**	**2,328**
Expenditures:			
Officers Pay	0	1,000	1,000
Insurance	0	500	500
Contractual - Fire Protection	21,488	22,000	22,500
Publication	78	100	100
Accounting	6,320	6,500	8,000
Cash Reserve (2026 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 Availab			
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**27,886**	**30,100**	**32,100**
Unencumbered Cash Balance Dec 31	2,769	55	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	28,100	30,100	32,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	32,100
		Tax Required	29,772
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	29,772

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

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	132,692	123,386	73,799
Receipts:			
Ad Valorem Tax	72,100	67,655	xxxxxxxxxxxxxxxxx
Delinquent Tax	109	0	0
Motor Vehicle Tax	7,551	5,593	5,554
Recreational Vehicle Tax	0	93	93
16/20M Vehicle Tax	454	412	329
Commercial Vehicle Tax	430	351	340
Watercraft Tax	0	48	73
Special Highway/Gasoline Tax	3,884	3,823	3,837
Neighborhood Revitalization Rebate	0	-242	-262
Miscellaneous	1,595	0	0
Does miscellaneous exceed 10% of Total Receip			
Total Receipts	**86,123**	**77,733**	**9,964**
Resources Available:	**218,815**	**201,119**	**83,763**
Expenditures:			
Officers Pay	0	3,000	3,000
Salaries and Wages	19,828	22,000	22,000
Employee Benefits	5,881	7,000	8,000
Road Materials	15,467	43,000	58,500
Equipment	0	15,000	15,000
Parts and Supplies	7,528	10,000	10,000
Fuel and Oil	7,795	10,000	10,000
Rent	5,575	4,800	6,000
Mowing	350	3,500	3,500
Insurance	7,118	8,000	8,000
Utilities	887	1,020	1,168
Cash Reserve (2026 column)	0	0	0
Transfer to Special Machinery	25,000	0	0
Does transfer exceed 25% of Resources Availabl			
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**95,429**	**127,320**	**145,168**
Unencumbered Cash Balance Dec 31	123,386	73,799	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	146,290	169,820	145,168
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	145,168
		Tax Required	61,405
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	61,405

Special Machinery K.S.A. 68-141g	2024 Actual
Unencumbered Cash Balance, Jan 1	37,200
Transfers from:	
Road Fund	25,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	64
Other	0
Resources Available:	62,264
Total Expenditures	0
Unencumbered Cash Balance, Dec 31	**62,264**

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

NOTICE OF BUDGET HEARING

The governing body of
Liberty Township
Barton County
will meet on at at 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 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	Estimate Tax Rate*
General	27,886	3.003	30,100	3.136	32,100	29,772	4.231
Road	95,429	9.744	127,320	9.900	145,168	61,405	8.727
Special Machinery							
Totals	123,315	12.747	157,420	13.036	177,268	91,177	12.958
*Revenue Neutral Rate***							*12.958*
Less: Transfers	25,000		0		0		
Net Expenditure	98,315		157,420		177,268		
Total Tax Levied	93,788		93,066		xxxxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	7,301,623		6,994,937		7,036,499		
Outstanding Indebtedness,							
Jan 1	2023		2024		2025		
G.O. 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 2021 Kansas Senate Bill 13*

Brad Kershner
Treasurer

Liberty Township 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	29,645	4.213	127
Road	61,143	8.689	262
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	90,788	12.902	389

2025 July 1 Valuation: 7,036,499

Valuation Factor: 7,036.499

Neighborhood Revitalization Subj to Rebate: 30,137

Neighborhood Revitalization factor: 30.137

**This information comes from the 2026 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

STATE OF KANSAS
BARTON COUNTY

PROOF OF PUBLICATION

SS.

Audra Musil

of lawful age, duly sworn upon oath states that She

is the Legals Clerk

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 22nd day of July 2025 and the last publication on the 22nd day of July 2025.

Publication Fee $37.35

Affidavit, Notary's Fees $_____

Additional Copies_____at_____ $_____

Total Publication Fee $_____

(Sign) Audra Musil

Witness my hand this 22nd day of July 2025

SUBSCRIBED and Sworn to before me this 22nd day of July 2025

Linda Pringle
(Notary Public)

NOTARY PUBLIC - STATE OF KANSAS
Linda Pringle
My Appt. Exp. 3-3-27

My commission expires_____

(Published in the Great Bend Tribune, July 22, 2025) -1t

NOTICE OF BUDGET HEARING
THE GOVERNING BODY OF
LIBERTY TOWNSHIP,
BARTON COUNTY
will meet on August 9, 2025, at 6:00 p.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 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 final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Author. Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	27,886	3.003	30,100	3.136	32,100	29,772	4.231
Road	95,429	9.744	127,320	9.900	145,168	61,405	8.727
Special Machine.							
TOTALS	123,315	12.747	157,420	13.036	177,268	91,177	12.958
					Revenue Neutral Rate**		12.958
Less: Transfers	25,000		0		0		
Net Expenditure	98,315		157,420		177,268		
Total Tax Levied	93,788		93,066		xxxxxxxx		
Ass'd Valuation							
Township	7,301,623		6,994,937		7,036,499		

OUTSTANDING INDEBTEDNESS, JANUARY 1

	2023	2024	2025
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purch Princ	0	0	0
Total	0	0	0

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

Brad Kershner,
Treasurer

BARTON COUNTY CLERK
JUL 24 2025 AM 11:06