State of
To

2025

CERTIFICATE

To the Clerk of DICKINSON 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 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	19,050	15,509	2.818
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	78,300	70,515	16.820
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503				
Special Machinery		6			
Totals		xxxxxx	97350	86024	19.638
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice				LIBERTY TOWNSHIP	
Rate Hearing Notice				WOODBINE	
Neighborhood Revitalization Rebate				0	
				Nov 1, 2024 Total Assessed Valuation	4,192,093

Township Only Funds Revenue Neutral Rate	16.600
Township/3rd Class City Funds Revenue Neutral Rate	2.548
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Jaderborg Accounting, Inc.

Address:
PO Box 94
Abilene, Ks 67410
Email:
jaderborgaccounting@yahoo.com

X Mark J. Knopp
X Cory Reay

Attest: Sept 25, 2024
Jeanne Livingston
County Clerk

Governing Body

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

CPA Summary

Kansas
ownship

Resolution No. 2024-1

A RESOLUTION OF THE LIBERTY TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Liberty Township was calculated as 19.655 mills by the Dickinson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Liberty Township will requir levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 9-3-2024 allowing all inter taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Liberty Township, having heard testimony, still finds necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE LIBERTY TOWNSHIP:

The Liberty Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 18.985 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in eff until future action is taken by the Governing Body.

ADOPTED this 3rd day of Sept 2024 (month and year) and SIGNED by the Governing B

Mark Thompson

Craig Nicely

Attested:

Jeanne Livingston

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ect

Body.

Roll Call Vote

A Roll Call Vote of the **LIBERTY TOWNSHIP** To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 9/3/2024
Resolution No. 2024-1

Governing Body Member	Yes	No	No Vote
Mark Knopp	X		
[illegible]	X		
Cory Riley	X		
TOTAL			

Certified:
X Mark A Knopp

Published in The Abilene Reflector Chronicle on July 23rd, 2024.

NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
LIBERTY TOWNSHIP
DICKINSON COUNTY State of Kansas District

will meet on September 3, 2024 at 8:00am at Liberty-Woodbine First Station, 6 N. Broadway, Woodbine, 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 Mark Knopp, 1794 Trail Rd, Chapman, Ks 67431 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate or 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	12,041	2.510	15,000	2.544	19,050	15,509	2.820
Debt Service							
Library							
Road	79,199	15.609	77,900	16.441	78,300	70,515	16.835
Special Road							
Noxious Weed							
Fire Protection							
Special Machinery							
Totals	91,240	18.119	92,900	18.985	97,350	86,024	19.655
					*Funds Supported by Township Only - Revenue Neutral Rate***		16.600
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		2.548
Less: Transfers	19,029		5,200		5,000		
Net Expenditures	72,211		87,700		92,350		
Total Tax Levied	82,418		83,537		xxxxxxxxxxxxx		
Total Assessed Valuation	5,711,015		5,508,179		5,499,976		
Township Assessed Valuation Only					4,188,726		

Outstanding Indebtedness, Jan 1,

	2022	2023	2024
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*
Liberty Township
0

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS
DICKINSON COUNTY } ss.

Ed Boice being first duly sworn, depose
That I am the editor of the Reflector-Chronicle, a daily newspap
the State of Kansas, and published in and of general circulation i
County, Kansas, with a general paid circulation on a monthly ba
said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times
been so published continuously and uninterruptedly in said cou
for period of more than five years prior to the first publication o
and has been admitted at the post office of Abilene, in said county
class matter.

That the attached notice is a true copy thereof and was
the regular and entire issue of said newspaper for 1
weeks, the first publication thereof being made as aforesaid o
7-23, 2024 with subsequent publications being
following dates:

_____, 20____, _____

Printer's Fee $60.00

Subscribed and sworn to before me this 23rd
July, 2024

Kim A. M
Notary Public
My commission expires 7
Approved:_____
Judge _____

KIM A. MAGUIRE
My Appointment Expires
July 31, 2025

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7.31.2025

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LIBERTY TOWNSHIP 2025

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

	Budgeted Funds for 2024	Tax Levies in the 2024 Budget	Allocation for Year 2025									
			MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Twnshp	CommVeh - City	Wtrcraft - Township	Wtrcraft - City
***	General	2.544	579	442	17	4	35	7	14	40	6	0
***	Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
***	Library	0.000	0	0	0	0	0	0	0	0	0	0
	Road	16.441	3,743		110		225		87		36	
	Special Road	0.000	0		0		0		0		0	
	Noxious Weed	0.000	0		0		0		0		0	
	Fire Protection	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	18.985	4,322		127		260		101		42	
	Total - 3rd Class City Levies (***)	2.544		442		4		7		40		0

2025

LIBERTY TOWNSHIP

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	3,626	3,000	3,000	KSA 80-122
Road	Special Machinery	15,403	2,200	2,000	KSA 68-141g
	Total	19,029	5,200	5,000	
	Adjustments*				
	Adjusted Totals	19,029	5,200	5,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

LIBERTY TOWNSHIP
DICKINSON COUNTY

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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				**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, 2024	Payments Due 2024	Payments Due 2025
None							
				Total	**0**	**0**	**0**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: LIBERTY TOWNSHIP
DICKINSON COUNTY

As provided in KSA 75-2553 *et seq.,* two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$0
Recreational Vehicle Tax	$0	$0
16/20M Vehicle Tax	$0	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$5,508,179	$5,499,976
Did Assessed Valuation Decrease?	Yes	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

LIBERTY TOWNSHIP 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	117	2,463	2,397
Receipts:			
Ad Valorem Tax	14,122	14,009	xxxxxxxxxxxxxx
Delinquent Tax	55		
Motor Vehicle Tax	189	837	1,022
Recreational Vehicle Tax	4	14	21
16/20 M Vehicle Tax	6	30	42
Commercial Vehicle Tax	11	38	54
Watercraft Tax		6	6
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**14,387**	**14,934**	**1,144**
Resources Available:	**14,504**	**17,397**	**3,541**
Expenditures:			
Officers Pay		2,000	2,000
Reports & Services	898	500	1,000
Employee Benefits	6,416		7,000
Supplies	24	3,000	100
Equipment		5,500	1,500
Buildings Maintenance			
Insurance	1,077	1,000	3,450
Cash Reserve (2025 column)			1,000
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)	3,626	3,000	3,000
Transfer can not exceed 25% Resources Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**12,041**	**15,000**	**19,050**
Unencumbered Cash Balance Dec 31	2,463	2,397	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	14,600	15,000	19,050
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,050
		Tax Required	15,509
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	15,509

CPA Summary

LIBERTY TOWNSHIP 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Road	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	5,179	1,054	112
Receipts:			
Ad Valorem Tax	67,538	69,528	xxxxxxxxxxxxx
Delinquent Tax	345		
Motor Vehicle Tax	3,370	3,149	3,743
Recreational Vehicle Tax	107	68	110
16/20M Vehicle Tax	158	174	225
Commercial Vehicle Tax	85	42	87
Watercraft Tax		31	36
Special Highway/Gasoline Tax	3,471	3,966	3,471
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**75,074**	**76,958**	**7,673**
Resources Available:	**80,254**	**78,012**	**7,785**
Expenditures:			
Officers Pay	1,920	1,000	2,000
Salaries & Wages	4,968	10,000	6,000
Fuel, Supplies & other	3,429	7,000	5,000
Road Maintenance	690	10,700	1,000
Road Materials	44,678	30,000	50,000
Equipment	1,682	10,000	2,000
Insurance	3,030	7,000	4,000
Labor	1,900		2,300
Spraying	1,500		4,000
Cash Reserve (2025 column)			
Transfer to Special Machinery	15,403	2,200	2,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**79,199**	**77,900**	**78,300**
Unencumbered Cash Balance Dec 31	1,054	112	xxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	79,200	79,200	78,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	78,300
		Tax Required	70,515
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	70,515

Special Machinery K.S.A. 68-141g	2023 Actual
Unencumbered Cash Balance, Jan 1	91,763
Transfers from:	
Road Fund	15,403
General Fund (No Levy)	0
General Fund (Gen has Levy)	3,626
Interest on Idle Funds	100
Other	1,500
Resources Available:	**112,391**
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**112,391**

CPA Summary

LIBERTY TOWNSHIP 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Library			0
Road			0
Special Road			0
Noxious Weed			0
Fire Protection			0
			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 5,499,976

Valuation Factor: 5,499.976

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.