State of Kansas
Special District
2024

# CERTIFICATE

To the Clerk of SEWARD COUNTY, State of Kansas
We, the undersigned, officers of
**BANNER CEMETERY**

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 2024; and (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

| Table of Contents: | | Page No. | 2024 Adopted Budget: Budget Authority for Expenditures | 2024 Adopted Budget: Amount of 2023 Ad Valorem Tax | 2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
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| Allocation MVT, RVT,16/20M Vehicle Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 17-1330 | 5 | 319,039 | 32,600 | 2.295 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxxxxx | 319,039 | 32,600 | |
| Budget Hearing Notice | | 6 | | | |
| Combined Rate - Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | | | | |

| | |
|---|---|
| | County Clerk's Use Only |
| | 14,206,548 |
| | Nov. 1, 2023 Total Assessed Valuation |

Revenue Neutral Rate: 2.313

Assisted by:
Byron Bird and Associates Chartered

Address:
224 N Lincoln Ave
Liberal, KS 67901
Email:
linda@birdacctg.com

Keith Williamson
Susan Stoppel
Carol Ann Zimmerman

Governing Body

Attest: 8-21 2023
Stacia D. Long
County Clerk

**CPA Summary**
No assurance is provided.
There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected and those differences may be material.

BANNER CEMETERY
SEWARD COUNTY

2024

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

| 2023 Budgeted Funds | Tax Levy Amount in 2023 Budget | Allocation for Year 2024 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 32,600 | 674 | 0 | 34 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 32,600 | 674 | 0 | 34 | 0 | 0 |

County Treas Motor Vehicle Estimate 674

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 34

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.02067

RVT Factor 0.00000

16/20M Factor 0.00104

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2024

BANNER CEMETERY
SEWARD COUNTY

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2022 | Current Amount for 2023 | Proposed Amount for 2024 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| NONE | | | | | |
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| | **Totals** | 0 | 0 | 0 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 0 | 0 | 0 | |

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

BANNER CEMETERY
SEWARD COUNTY

2024

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2023 | Date Due | | Amount Due 2023 | | Amount Due 2024 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | 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, 2023 | Payments Due 2023 | Payments Due 2024 |
|---|---|---|---|---|---|---|---|
| NONE | | | | | | | |
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| | | | **Total** | **0** | **0** | **0** | **0** |

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

BANNER CEMETERY
SEWARD COUNTY
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2024

State of Kansas
Special District

| Adopted Budget **General** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 294,370 | 305,423 | 285,113 |
| Receipts: | | | |
| Ad Valorem Tax | 31,337 | 32,600 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,032 | | |
| Motor Vehicle Tax | 894 | 900 | 674 |
| Recreational Vehicle Tax | 0 | 0 | 0 |
| 16/20M Vehicle Tax | 56 | 40 | 34 |
| Commercial Vehicle Tax | 57 | 0 | 0 |
| Watercraft Tax | 0 | 0 | 0 |
| LAVTR | 0 | 0 | 0 |
| In Lieu of Taxes | 0 | 0 | |
| Lot Sales | 100 | 300 | 100 |
| Royalties | 10 | 7 | 7 |
| Openings/Closings | 0 | 1,000 | 500 |
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| | | | |
| | | | |
| Interest on Idle Funds | 11 | 11 | 11 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **33,497** | **34,858** | **1,326** |
| **Resources Available:** | **327,867** | **340,281** | **286,439** |
| Expenditures: | | | |
| Caretaker Fees | 10,300 | 12,000 | 12,000 |
| Repairs and Maintenance | 4,434 | 5,000 | 9,000 |
| Landscaping | 156 | 4,500 | 7,500 |
| Utilities | 1,304 | 1,500 | 1,800 |
| Chemicals | 5,216 | 5,400 | 6,000 |
| Fuel | 354 | 400 | 500 |
| Professional Fees | 570 | 630 | 700 |
| Post Office Box Rent | 62 | 68 | 75 |
| Grave Open/Close | 0 | 500 | 250 |
| Improvements | 0 | 15,000 | 260,000 |
| Equipment | 0 | 10,000 | 21,000 |
| Printing | 41 | 50 | 80 |
| Office Supplies | 7 | 120 | 134 |
| | | | |
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| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **22,444** | **55,168** | **319,039** |
| Unencumbered Cash Balance Dec 31 | 305,423 | 285,113 | xxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 301,937 | 307,917 | 319,039 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 319,039 |
| | | Tax Required | 32,600 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 32,600 |

**CPA Summary**
No assurance is provided.
There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected and those differences may be material.

State of Kansas
Special District

## NOTICE OF BUDGET HEARING

2024

The governing body of
**BANNER CEMETERY**
SEWARD COUNTY
will meet on August 18, 2023 at 7:00 PM at ZM Farms, 15533 Road 27, Sublette, KS 67877 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 ZM Farms, 15533 Road 27, Sublette, KS 67877 and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2022 | | Current Year Estimate for 2023 | | Proposed Budget Year for 2024 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 22,444 | 2.614 | 55,168 | 2.121 | 319,039 | 32,600 | 2.312 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 22,444 | 2.614 | 55,168 | 2.121 | 319,039 | 32,600 | 2.312 |
| | | | | | | *Revenue Neutral Rate*** | *2.313* |
| Less: Transfers | - | | - | | - | | |
| Net Expenditures | 22,444 | | 55,168 | | 319,039 | | |
| Total Tax Levied | 32,600 | | 32,600 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 12,474,046 | | 15,376,826 | | 14,099,081 | | |

| Outstanding Indebtedness, Jan 1, | 2021 | 2022 | 2023 |
|---|---|---|---|
| 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*

Carol Ann Zimmerman

# PROOF OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

Leslie Bales, being first duly sworn, deposes and says: That _he is the publisher - principal clerk - of

## HIGH PLAINS DAILY LEADER & TIMES

a newspaper printed in the State of Kansas, and published in and of general circulation in Seward County, Kansas, with a general paid circulation on a daily basis in Seward County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Liberal in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 3 day of August, 2023

Leslie Bales

SUBSCRIBED AND SWORN to before me this 3 day of August, 2023

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2023

Printer's Fee . . . $ 40.50

NOTARY PUBLIC - STATE OF KANSAS
Leslie Bales
My Commission Expires 7-22-24

**(First Published in the High Plains Daily Leader & Times, Liberal Kansas August 3, 2023)t1**

**NOTICE OF BUDGET HEARING**

The governing body of
**BANNER CEMETERY**
**SEWARD COUNTY**
will meet on August 18, 2023 at 7:00 PM at ZM Farms, 15533 Road 27, Sublette, KS 67877 for the purpose of hearing answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levi
Detailed budget information is available at ZM Farms, 15533 Road 27, Sublette, KS 67877 and will be available at this hea

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum li
of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuatio

| | Prior Year Actual 2022 | | Current Year Estimate for 2023 | | Proposed Budget Year for 2024 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 22,444 | 2.614 | 55,168 | 2.121 | 319,039 | 32,600 | 2.312 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 22,444 | 2.614 | 55,168 | 2.121 | 319,039 | 32,600 | 2.312 |
| | | | | | | Revenue Neutral Rate** | 2.373 |
| Less: Transfers | - | | - | | - | | |
| Net Expenditures | 22,444 | | 55,168 | | 319,039 | | |
| Total Tax Levied | 32,600 | | 32,600 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 12,474,046 | | 15,376,826 | | 14,099,081 | | |

Outstanding Indebtedness

| Jan 1, | 2021 | 2022 | 2023 |
|---|---|---|---|
| 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

Carol Ann Zimmerman