State of Kansas
Special District
2026

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 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 Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	337,758	32,600	2.683
Debt Service	10-113				
Totals		xxxxxxxxxx	337,758	32,600	2.683
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					12,154,455
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	2.684
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Byron Bird and AssociatesChartered

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

Susan Stoppel Pres
Carol Ann Zimmerman, Treas
Keith Williams

Attest: 9-24, 2025
Stacia D. Long
County Clerk

Governing Body

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

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	32,600	825	0	54	3	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	32,600	825	0	54	3	0

County Treas Motor Vehicle Estimate 825

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 54

County Treas Commercial Vehicle Tax Estimate 3

County Treas Watercraft Tax Estimate 0

MVT Factor 0.02531

RVT Factor 0.00000

16/20M Factor 0.00166

Comm Veh Factor 0.00009

Watercraft Factor 0.00000

2026

BANNER CEMETERY
SEWARD 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
NONE					
	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.

BANNER CEMETERY
SEWARD 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.

BANNER CEMETERY
SEWARD 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	314,107	315,210	303,748
Receipts:			
Ad Valorem Tax	32,860	32,600	xxxxxxxxxxxxxxxxx
Delinquent Tax	91	260	0
Motor Vehicle Tax	678	826	825
Recreational Vehicle Tax	0	0	0
16/20M Vehicle Tax	45	50	54
Commercial Vehicle Tax	3	3	3
Watercraft Tax			0
In Lieu of Taxes			
Lot Sales	150	300	0
Opening/Closing	1,000	1,000	500
Donations / Memorials	800	0	
Interest on Idle Funds	28	28	28
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**35,655**	**35,067**	**1,410**
Resources Available:	**349,762**	**350,277**	**305,158**
Expenditures:			
Caretaker Fees	12,000	12,000	14,400
Repairs and Maintenance	1,237	6,000	10,000
Landscaping	3,650	5,000	6,000
Utilities	1,087	1,200	1,800
Chemicals	4,863	5,600	6,200
Fuel	263	300	300
Professional fees	500	600	650
Grave Open/Close	512	500	250
Improvements	7,343	5,000	276,800
Equipment	2,684	10,000	21,000
Post Office Box Rent	72	75	88
Printing	54	54	70
Office Supplies	287	200	200
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**34,552**	**46,529**	**337,758**
Unencumbered Cash Balance Dec 31	315,210	303,748	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	319,039	337,428	337,758
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	337,758
		Tax Required	32,600
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 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.

NOTICE OF BUDGET HEARING

2026

The governing body of
BANNER CEMETERY
SEWARD COUNTY
will meet on September 15, 2024 at 6:00 PM at ZM Farms Inc, 15533 Raod 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 Inc, 15533 Road 27, Sublette KS 67877 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 2025		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	34,552	2.295	46,529	2.565	337,758	32,600	2.683
Debt Service							
Totals	34,552	2.295	46,529	2.565	337,758	32,600	2.683
						*Revenue Neutral Rate***	*2.684*
Less: Transfers	0		0		0		
Net Expenditures	34,552		46,529		337,758		
Total Tax Levied	32,600		32,600		xxxxxxxxxxxxxxx		
Assessed Valuation	14,206,548		12,710,856		12,150,131		

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*

Carol Ann Zimmerman

PROOF OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

Shay 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 2 day of September, 2025

Shay Bales

SUBSCRIBED AND SWORN to before me this 2 day of September, 2025.

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2028

Printer's Fee . . . $ 59.40

NOTARY PUBLIC - STATE OF KANSAS
Leslie Bales
My Commission Expires 7-22-28

(First Published in the High Plains Daily Leader & Times, Liberal Kansas
September 2, 2025)t1

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Carol Ann Zimmerman