CIC

State of Kansas
Township

CERTIFICATE

2026

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
Banner 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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Computation to Determine State Library Gra		5			
Fund	K.S.A.				
General	79-1962	5	11,100	5,327	2.296
Debt Service	10-113				
Library	12-1220				
Road	68-518c				
Special Machinery					
Totals		xxxxxx	11,100	5,327	
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					2319620
Rate Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate		7			

Revenue Neutral Rate	2.340
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Goheen & Slavik CPAs, LLC

Address:
901 Morgan Ave
Downs, KS 67437

Email:
aslavik@gscpallc.com

Attest: _____ 2025

County Clerk

Governing Body

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

CPA Summary

Banner Township
Smith County

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	5,430	283	14	40	30	8
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	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	5,430	283	14	40	30	8

County Treas Motor Vehicle Estimate 283

County Treas Recreational Vehicle Estimate 14

County Treas 16/20M Vehicle Estimate 40

County Treas Commercial Vehicle Tax Estimate 30

County Treas Watercraft Tax Estimate 8

MVT Factor 0.05203

RVT Factor 0.00250

16/20M Factor 0.00739

Comm Veh Factor 0.00548

Watercraft Factor 0.00154

2026

Banner 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
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
	Total	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 Township
Smith 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										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**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
				Total	**0**	**0**	**0**

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

Banner 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	4,952	6,388	3,971
Receipts:			
Ad Valorem Tax	6,214	5,430	xxxxxxxxxxxxxxx
Delinquent Tax	21		
Motor Vehicle Tax	367	218	283
Recreational Vehicle Tax	21	15	14
16/20 M Vehicle Tax	81	68	40
Commercial Vehicle Tax	39	1	30
Watercraft Tax		5	8
Gross Earnings (Intangibles) Tax			1,476
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-52	-54	-48
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**6,691**	**5,683**	**1,802**
Resources Available:	**11,643**	**12,071**	**5,773**
Expenditures:			
Officers Pay	140	500	500
General Expense	386	400	600
Fire Protection	4,729	4,820	5,200
Other Operating	0	2,380	2,800
Equipment			
Buildings Maintenance			
Insurance			
Cash Reserve (2026 column)			2,000
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**5,255**	**8,100**	**11,100**
Unencumbered Cash Balance Dec 31	6,388	3,971	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	8,100	8,100	11,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,100
		Tax Required	5,327
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	5,327

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Banner Township
Smith County
will meet on August 27, 2025 at 10:00 A.M. at 21022 O Rd, Smith Center 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 Smith County Clerk's Office 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 2025		Proposed Budget 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	5,255	2.090	8,100	2.229	11,100	5,327	2.297
Debt Service							
Library							
Road							
Special Machinery							
Totals	5,255	2.090	8,100	2.229	11,100	5,327	2.297
						*Revenue Neutral Rate***	*2.340*
Less: Transfers	0		0		0		
Net Expenditure	5,255		8,100		11,100		
Total Tax Levied	5,454		5,430		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,609,660		2,435,551		2,319,364		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
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*

Nancy Ceder
Township Treasurer

Banner 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	5,306	2.288	48
Debt Service			0
Library			0
Road			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	5,306	2.288	48

2025 July 1 Valuation: 2,319,364

Valuation Factor: 2,319.364

Neighborhood Revitalization Subj to Rebate: 20,888

Neighborhood Revitalization factor: 20.888

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

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Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,255	2.090	8,100	2.229	11,100	5,327	2.297
Totals	5,255	2.090	8,100	2.229	11,100	5,327	2.340
						Revenue Neutral Rate**	
Less: Transfers	0		0		0		
Net Expenditure	5,255		8,100		11,100		
Total Tax Levied	5,454		5,430		xxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,609,660		2,435,551		2,319,364		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
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

Nancy Ceder
Township Treasurer

(Published in the Smith County Pioneer Thursday, August 14, 2025.)