State of Kansas
Special District
2025

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 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)
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	337,428	32,600	2.565
Debt Service	10-113				
Totals		xxxxxxxxxx	337,428	32,600	2.565
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					12,710,856
RNR Hearing Notice					
Neighborhood Revitalization Rebate					Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	2.568
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Byron Bird and Associates Chartered

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

Susan Stoppel President
Carol Ann Zimmerman, treas.
Keith Williams

Attest: August 21, 2024
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

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	32,600	771	0	0	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	771	0	0	0	0

County Treas Motor Vehicle Estimate 771

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.02365

RVT Factor 0.00000

16/20M Factor 0.00000

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2025

BANNER CEMETERY
SEWARD COUNTY

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
NONE					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

BANNER CEMETERY
SEWARD 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
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, 2024	Payments Due 2024	Payments Due 2025
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

2025

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	305,423	314,107	303,532
Receipts:			
Ad Valorem Tax	32,474	32,600	xxxxxxxxxxxxxxxxx
Delinquent Tax	763	250	
Motor Vehicle Tax	715	700	771
Recreational Vehicle Tax			0
16/20M Vehicle Tax	39	42	0
Commercial Vehicle Tax			0
Watercraft Tax			0
In Lieu of Taxes			
Lot Sales	550	0	0
Opening/Closings	1,000	1,000	500
Royalties	7	0	0
Interest on Idle Funds	24	25	25
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**35,572**	**34,617**	**1,296**
Resources Available:	**340,995**	**348,724**	**304,828**
Expenditures:			
Caretaker Fees	12,000	12,000	14,400
Repairs and Maintenance	4,127	5,000	10,000
Landscaping	3,000	4,500	8,500
Utilities	826	1,500	1,800
Chemicals	5,367	5,600	6,000
Fuel	185	250	500
Professional Fees	500	600	700
Post Office Box Rent	68	72	75
Grave Open/Close	750	500	250
Improvements	0	5,000	274,000
Equipment	0	10,000	21,000
Printing	40	50	80
Office Supplies	25	120	123
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**26,888**	**45,192**	**337,428**
Unencumbered Cash Balance Dec 31	314,107	303,532	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	307,917	319,039	337,428
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	337,428
		Tax Required	32,600
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 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

2025

The governing body of
BANNER CEMETERY
SEWARD COUNTY
will meet on August 20, 2024 at 6:30 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 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 for 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	26,888	2.121	45,192	2.295	337,428	32,600	2.568
Debt Service							
Totals	26,888	2.121	45,192	2.295	337,428	32,600	2.568
						*Revenue Neutral Rate***	*2.568*
Less: Transfers	-		-		-		
Net Expenditures	26,888		45,192		337,428		
Total Tax Levied	32,600		32,600		xxxxxxxxxxxxxxxx		
Assessed Valuation	15,376,826		14,206,548		12,695,938		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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 6 day of August, 2024

Shay Bales

SUBSCRIBED AND SWORN to before me this 6 day of August, 2024.

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2028

Printer's Fee . . . $54.00

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

(First Published in the High Plains Daily Leader & Times, Liberal Kansas August 6, 2024)t1

NOTICE OF BUDGET HEARIN

2025

The governing body of
BANNER CEMETER
SEWARD COUNTY
will meet on August 20, 2024 at 6:30 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 SUMMAR

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 2022		Current Year Estimate for 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	26,888	2.121	45,192	2.295	337,428	32,600	2.568
Debt Service							
Totals	26,888	2.121	45,192	2.295	337,428	32,600	2.568
						Revenue Neutral Rate**	2.568
Less: Transfers	-		-		-		
Net Expenditures	26,888		45,192		337,428		
Total Tax Levied	32,600		32,600		xxxxxxxxxxxxxxx		
Assessed Valuation	15,376,826		14,206,548		12,695,938		

Outstanding Indebtedness,

Jan 1,	2022	2023	2024
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