# CERTIFICATE

2024

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 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) |
|---|---|---|---|---|---|
| Alloc of MVT, RVT, 16/20M Vehicles Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| | | | | | |
| Fund | K.S.A. | | | | |
| General | 79-1962 | 5 | 8,100 | 5,454 | 2.090 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxx | 8,100 | 5,454 | |
| Budget Hearing Notice | | 6 | | | |
| Combined Rate and Budget Hearing Notice | | | | | |
| Rate Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | 7 | | | |

County Clerk's Use Only

2609660
Nov 1, 2023
Total Assessed

Revenue Neutral Rate 2.588

Assisted by:
AdamsBrown, LLC

Address:
PO Box 1186
Hays, KS 67601
Email:
mromme@adamsbrowncpa.com

Attest: 8-28 2023

County Clerk

Governing Body

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

CPA Summary
No assurance is provided. Substantially all disclosures are omitted.

Banner Township

2024

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

| Budgeted Funds for 2023 | Tax Levy Amount in 2023 Budget | Allocation for Year 2024 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 6,679 | 279 | 11 | 56 | 31 | 4 |
| 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 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 6,679 | 279 | 11 | 56 | 31 | 4 |

County Treas Motor Vehicle Estimate 279

County Treas Recreational Vehicle Estimate 11

County Treas 16/20M Vehicle Estimate 56

County Treas Commercial Vehicle Tax Estimate 31

County Treas Watercraft Tax Estimate 4

MVT Factor 0.04177

RVT Factor 0.00165

16/20M Factor 0.00838

Comm Veh Factor 0.00464

Watercraft Factor 0.00060

2024

Banner Township

**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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| | | | | | |
| | **Total** | **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 Township
Smith 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 |
| G.O. Bonds | | | | | | | | | | |
| None | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. Bonds | | | | 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** |

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

Banner Township 2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance January 1 | 549 | 2,789 | 2,317 |
| Receipts: | | | |
| Ad Valorem Tax | 6,106 | 6,278 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 1 | 0 | 0 |
| Motor Vehicle Tax | 210 | 180 | 279 |
| Recreational Vehicle Tax | 7 | 4 | 11 |
| 16/20 M Vehicle Tax | 19 | 20 | 56 |
| Commercial Vehicle Tax | 21 | 10 | 31 |
| Watercraft Tax | | 0 | 4 |
| LAVTR | | 0 | 0 |
| Gross Earnings (Intangibles) Tax | 791 | 0 | 0 |
| Neighborhood Revitalization Rebate | -7 | 0 | -52 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **7,148** | **6,492** | **329** |
| **Resources Available:** | **7,697** | **9,281** | **2,646** |
| Expenditures: | | | |
| Administration - Per Diem | 70 | 300 | 500 |
| General Expense | 161 | 400 | 400 |
| Fire Protection | 4,677 | 5,164 | 5,200 |
| Other Operating | 0 | 1,100 | 2,000 |
| Cash Forward (2024 column) | 0 | 0 | 0 |
| Transfer to Spec. Mach.(No Levy) | **0** | 0 | 0 |
| Does the General Fund have a tax levy | | | |
| Transfer to Spec. Mach.(Gen has Levy) | | | |
| Transfer can not exceed 25% Resources Ava | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **4,908** | **6,964** | **8,100** |
| Unencumbered Cash Balance Dec 31 | 2,789 | 2,317 | xxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount: | 6,934 | 6,964 | 8,100 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 8,100 |
| | | Tax Required | 5,454 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 5,454 |

CPA Summary

No assurance is provided. Substantially all disclosures are omitted.

## NOTICE OF BUDGET HEARING

The governing body of
**Banner Township**
**Smith County**
will meet on at Aug. 23, 2023 at 10:00 A.M. 21012 Q Rd SmithCenter 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 Co. Clerk's Office 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.

| Fund | Prior Year Actual 2022 | | Current Year Estimate 2023 | | Proposed Budget 2024 | | |
|---|---|---|---|---|---|---|---|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 4,908 | 2.408 | 6,964 | 2.584 | 8,100 | 5,454 | 2.112 |
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| **Totals** | **4,908** | **2.408** | **6,964** | **2.584** | **8,100** | **5,454** | **2.112** |
| | | | | | | ***Revenue Neutral Rate*** | ***2.588*** |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 4,908 | | 6,964 | | 8,100 | | |
| Total Tax Levied | 6,191 | | 6,679 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation: | | | | | | | |
| Township | 2,571,311 | | 2,585,644 | | 2,582,102 | | |
| Outstanding Indebtedness, | | | | | | | |
| Jan 1 | 2021 | | 2022 | | 2023 | | |
| G.O. 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*

Phyllis Breese
0

Banner Township 2024

**2024 Neighborhood Revitalization Rebate**

| Budgeted Funds for 2024 | 2023 Ad Valorem before Rebate** | 2023 Mil Rate before Rebate | Estimate 2024 NR Rebate |
|---|---|---|---|
| General | 5,402 | 2.092 | 52 |
| | 0 | | 0 |
| | 0 | | 0 |
| | 0 | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| TOTAL | 5,402 | 2.092 | 52 |

2023 July 1 Valuation: 2,582,102

Valuation Factor: 2,582.102

Neighborhood Revitalization Subj to Rebate: 24,701

Neighborhood Revitalization factor: 24.701

**This information comes from the 2024 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.