State of Kansas
Special District
2023

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 2023; and (3) the
Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	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	307,917	32,600	2.121
Debt Service	10-113				
Totals		xxxxxxxxxx	307,917	32,600	2.121
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					15,376,826
RNR Hearing Notice					Nov. 1, 2022 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 2.140

Assisted by:
Byron Bird and Associates Chartered

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

Susan Stoppel
Carol Ann Zimmerman

Attest: August 26, 2022
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

2023

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	32,600	919	4	62	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	919	4	62	0	0

County Treas Motor Vehicle Estimate 919

County Treas Recreational Vehicle Estimate 4

County Treas 16/20M Vehicle Estimate 62

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.02819

RVT Factor 0.00012

16/20M Factor 0.00190

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2023

BANNER CEMETERY
SEWARD COUNTY

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

BANNER CEMETERY
SEWARD COUNTY

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					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, 2022	Payments Due 2022	Payments Due 2023
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

2023

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	286,868	294,370	273,621
Receipts:			
Ad Valorem Tax	32,262	32,600	xxxxxxxxxxxxxxxxx
Delinquent Tax	541	361	300
Motor Vehicle Tax	1,111	850	919
Recreational Vehicle Tax	6	10	4
16/20M Vehicle Tax	81	67	62
Commercial Vehicle Tax	43	24	0
Watercraft Tax	0	0	0
LAVTR	0	0	0
In Lieu of Taxes	0	0	0
Lot Sales	200	200	400
Royalties	0	10	0
Interest on Idle Funds	11	11	11
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**34,255**	**34,133**	**1,696**
Resources Available:	**321,123**	**328,503**	**275,317**
Expenditures:			
Caretaker Fees	10,000	12,000	12,000
Repairs and Maintenance	7,418	8,000	9,000
Landscaping	5,112	7,000	7,000
Utilities	455	1,000	1,000
Chemicals	2,082	3,500	5,000
Fuel	1,030	1,000	1,000
Professional Fees	560	600	
Post Office Box Rent	56	62	105
Office Supplies	0	100	192
Grave open/Close	0	1,500	1,500
Printing	40	120	120
Improvements	0	10,000	250,000
Equipment	0	10,000	21,000
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**26,753**	**54,882**	**307,917**
Unencumbered Cash Balance Dec 31	294,370	273,621	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	260,606	301,937	307,917
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	307,917
		Tax Required	32,600
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 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

2023

The governing body of
BANNER CEMETERY
SEWARD COUNTY
will meet on August 19, 2022 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 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	26,753	2.739	54,882	2.614	307,917	32,600	2.139
Debt Service							
Totals	26,753	2.739	54,882	2.614	307,917	32,600	2.139
						*Revenue Neutral Rate***	*2.140*
Less: Transfers	0		0		0		
Net Expenditures	26,753		54,882		307,917		
Total Tax Levied	32,600		32,600		xxxxxxxxxxxxxxx		
Assessed Valuation	11,903,503		12,474,046		15,238,171		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
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 9 day of August, 2022

Leslie Bales

SUBSCRIBED AND SWORN to before me this 9 day of August, 2022

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2024

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 9 , 2022)t1

NOTICE OF BUDGET HEARIN

2022

The governing body of
BANNER CEMETER
SEWARD COUNTY
will meet on August 19, 2022 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 and will be available at this hearin
BUDGET SUMMAR
Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	26,753	2.739	54,882	2.614	307,917	32,600	2.139
Debt Service							
Totals	26,753	2.739	54,882	2.614	307,917	32,600	2.139
						*Revenue Neutral Rate**	2.140
Less: Transfers	0		0		0		
Net Expenditures	26,753		54,882		307,917		
Total Tax Levied	32,600		32,600		xxxxxxxxxxxxxxxx		
Assessed Valuation	11,903,503		12,474,046		15,238,171		

Outstanding Indebtedness, Jan 1,

	2020	2021	2022
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