State of K
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2025

CERTIFICATE

To the Clerk of DICKINSON 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 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)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	4,890	4,243	1.594
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	65,610	59,428	22.326
Special Machinery		6			
Totals		xxxxxx	70,500	63,670	23.920
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		7			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only
2,661,717
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	23.859
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Jaderborg Accounting, Inc.

Address:
PO Box 94
Abilene, Ks 67410
Email:
jaderborgaccounting@yahoo.com

Attest: Sept 23 2024
Joeann Livingston
County Clerk

x Jim Hu
x William Logsa
x Karen Larson

Governing Body

Special Road Election held for Mills for years.
First levy in .

CPA Summary

Kansas
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Roll Call Vote

A Roll Call Vote of the Banner Township To Levy a Property Tax Exceeding the Revenue Neutral F
Hearing to Exceed Revenue Neutral Rate held on Sept 10, 2024
Resolution No. _____

Governing Body Member	Yes	No	No Vo
James Herbaugh	X		
Wm F. Lorson	X		
Karen K Lorson	X		
TOTAL	3		

Certified: Karen Lorson

Rate

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Resolution No. 2024-1

A RESOLUTION OF THE BANNER TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Banner Township was calculated as 23.85 mills by the Dickinson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Banner Township will requir levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on 9-10-24 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Banner Township, having heard testimony, still finds necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE BANNER TOWNSHIP:

The Banner Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 23.946 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effe until future action is taken by the Governing Body.

ADOPTED this 10 day of Sept 2024 (month and year) and SIGNED by the Governing B

Attested:

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Body.



AFFIDAVIT OF PUBLICATION

STATE OF KANSAS
DICKINSON COUNTY } **ss.**

Ed Boice being first duly sworn, depos
That I am the editor of the Reflector-Chronicle, a daily newspap
the State of Kansas, and published in and of general circulation i
County, Kansas, with a general paid circulation on a monthly ba
said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times
been so published continuously and uninterruptedly in said cou
for period of more than five years prior to the first publication o
and has been admitted at the post office of Abilene, in said county
class matter.

That the attached notice is a true copy thereof and was
the regular and entire issue of said newspaper for 1
weeks, the first publication thereof being made as aforesaid o
7-24, 2023 with subsequent publications being
following dates:

_____, 20____, _____

Printer's Fee $60.00

Subscribed and sworn to before me this 24th
July, 2024

Notary Public

My commission expires 7

Approved: _____

Judge _____

STATE OF KANSAS NOTARY PUBLIC
KIM A. MAGUIRE
My Appointment Expires
July 31, 2025

REC
JUL

Published in The Abilene Reflector Chronicle on July 24th, 2024.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of State of Kansas Township
BANNER TOWNSHIP
DICKINSON COUNTY
will meet on September 10, 2024 at 10:00am at St. Columba Catholic Church, 890 Main St, Elmo, Ks for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at Karen Lorson, 587 Hawk Rd, Hope, Ks 67451 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 or 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	4,427	1.596	5,400	1.593	4,890	4,243	1.596
Debt Service							
Library							
Road	63,906	20.643	65,100	21.337	65,610	59,428	22.350
Special Machinery							
Totals	68,333	22.239	70,500	22.930	70,500	63,670	23.946
Less: Transfers	12,642		2,000		3,040		
Net Expenditures	55,691		68,500		67,460		
Total Tax Levied	60,568		63,434		xxxxxxxxxxxxxxxxx		
Assessed Valuation:							Revenue Neutral Rate** 23.859
Township	2,723,639		2,766,577		2,658,977		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
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

Banner Township
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7.31.2025

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BANNER TOWNSHIP
DICKINSON COUNTY

2025

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

Budgeted Funds for 2024	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,406	194	10	20	5	2
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	59,028	2,592	136	277	71	26
	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	63,434	2,786	146	297	76	28

County Treas Motor Vehicle Estimate 2,786

County Treas Recreational Vehicle Estimate 146

County Treas 16/20M Vehicle Estimate 297

County Treas Commercial Vehicle Tax Estimate 76

County Treas Watercraft Tax Estimate 28

MVT Factor 0.04392

RVT Factor 0.00231

16/20M Factor 0.00468

Comm Veh Factor 0.00120

Watercraft Factor 0.00044

2025

BANNER TOWNSHIP

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
General	Special Machinery	-	-	-	
General	Special Machinery	1,357	-	1,190	KSA 80-122
Road	Special Machinery	11,285	2,000	1,850	KSA 68-141g
	Total	12,642	2,000	3,040	
	Adjustments*				
	Adjusted Totals	12,642	2,000	3,040	

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

BANNER TOWNSHIP
DICKINSON 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
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, 2024	Payments Due 2024	Payments Due 2025
None							
				Total	**0**	**0**	**0**

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

BANNER TOWNSHIP 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	871	1,212	416
Receipts:			
Ad Valorem Tax	4,239	4,406	xxxxxxxxxxxxxxx
Delinquent Tax	65		
Motor Vehicle Tax	220	164	194
Recreational Vehicle Tax	5	6	10
16/20 M Vehicle Tax	21	21	20
Commercial Vehicle Tax	5	5	5
Watercraft Tax		2	2
Gross Earnings (Intangibles) Tax			0
correction	213		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,768**	**4,604**	**231**
Resources Available:	**5,639**	**5,816**	**648**
Expenditures:			
Officers Pay	1,800	1,800	1,800
Reports & services	479	500	500
Office Supplies	103	500	200
Repairs	688	600	700
Insurance		2,000	
Cash Reserve (2025 column)			500
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy	**yes**		
Transfer to Spec. Mach.(Gen has Levy)	1,357		1,190
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**4,427**	**5,400**	**4,890**
Unencumbered Cash Balance Dec 31	1,212	416	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	4,600	5,400	4,890
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,890
		Tax Required	4,243
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	4,243

CPA Summary

BANNER TOWNSHIP 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	2,039	0	1
Receipts:			
Ad Valorem Tax	54,827	59,028	xxxxxxxxxxxxxxx
Delinquent Tax	823		
Motor Vehicle Tax	2,749	2,115	2,592
Recreational Vehicle Tax	64	82	136
16/20M Vehicle Tax	258	274	277
Commercial Vehicle Tax	66	60	71
Watercraft Tax		24	26
Special Highway/Gasoline Tax	3,079	3,518	3,079
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**61,867**	**65,101**	**6,181**
Resources Available:	**63,907**	**65,101**	**6,182**
Expenditures:			
Salaries & Wages	6,382	7,000	7,000
Employee Benefits			
Road Maintenance		2,000	
Road Materials	34,622	35,000	35,000
Equipment	1,302		2,000
Fuel, Supplies & other	3,831	10,000	5,000
Insurance	5,293	6,000	7,000
Taxes	1,191		2,000
repairs		3,100	3,100
Cash Reserve (2025 column)			2,660
Transfer to Special Machinery	11,285	2,000	1,850
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**63,906**	**65,100**	**65,610**
Unencumbered Cash Balance Dec 31	0	1	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	64,200	65,300	65,610
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,610
		Tax Required	59,428
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	59,428

Special Machinery

K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	48,329
Transfers from:	
Road Fund	11,285
General Fund(No Levy)	0
General Fund(Gen has Levy)	1,357
Interest on Idle Funds	750
Other	5,966
Resources Available:	67,688
Total Expenditures	0
Unencumbered Cash Balance, Dec 31	**67,688**

CPA Summary

BANNER TOWNSHIP 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amour	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does misc. exceed 10% of Total Expendit			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amour	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: BANNER TOWNSHIP
DICKINSON COUNTY

As provided in KSA 75-2555 *et seq.,* two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$0
Recreational Vehicle Tax	$0	$0
16/20M Vehicle Tax	$0	$0
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,766,577	$2,658,977
Did Assessed Valuation Decrease?	Yes	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

BANNER TOWNSHIP 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Library			0
Road			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 2,658,977

Valuation Factor: 2,658.977

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.