**CERTIFICATE**

2025

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 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 | Amount of 2024 Ad Valorem Tax | 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 | 5,430 | 2.229 ✓ |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| **Totals** | | xxxxxxx | 8,100 | 5,430 | |
| Budget Hearing Notice | | 6 | | | |
| Combined Rate and Budget Hearing Notice | | | | | |
| Rate Hearing Notice | | | | | |
| Neighborhood Revitalization Rebate | | 7 | | | |

County Clerk's Use Only

2435551
Nov 1, 2024 Total Assessed Valuation

| | |
|---|---|
| Revenue Neutral Rate | 2.263 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:
ADAMS BROWN, LLC

Address:

Email:

Attest: August 27, 2024
Joell A. Hilbert
County Clerk

Phyllis Breese
Nancy Ceder
Governing Body

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

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

Banner Township

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 | 5,454 | 218 | 15 | 68 | 1 | 5 |
| | 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 | 0 | 0 | 0 | 0 |
| Total | 5,454 | 218 | 15 | 68 | 1 | 5 |

County Treas Motor Vehicle Estimate 218

County Treas Recreational Vehicle Estimate 15

County Treas 16/20M Vehicle Estimate 68

County Treas Commercial Vehicle Tax Estimate 1

County Treas Watercraft Tax Estimate 5

MVT Factor 0.03997

RVT Factor 0.00275

16/20M Factor 0.01247

Comm Veh Factor 0.00026

Watercraft Factor 0.00092

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 |
|---|---|---|---|---|---|
| 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 2024 and/or 2025 from a non-budgeted

Banner Township
Smith 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 | | | | | | | | | | |
| 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 1,2024 | Payments Due 2024 | Payments Due 2025 |
|---|---|---|---|---|---|---|---|
| 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 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 | 2,789 | 4,952 | 2,417 |
| Receipts: | | | |
| Ad Valorem Tax | 6,603 | 5,236 | xxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 49 | | |
| Motor Vehicle Tax | 266 | 279 | 218 |
| Recreational Vehicle Tax | 17 | 11 | 15 |
| 16/20 M Vehicle Tax | 41 | 56 | 68 |
| Commercial Vehicle Tax | 2 | 31 | 1 |
| Watercraft Tax | 0 | 4 | 5 |
| Gross Earnings (Intangibles) Tax | 701 | 0 | 0 |
| Neighborhood Revitalization Rebate | 0 | -52 | -54 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Receipt | | | |
| **Total Receipts** | **7,679** | **5,565** | **253** |
| **Resources Available:** | **10,468** | **10,517** | **2,670** |
| Expenditures: | | | |
| Administration - Per Diem | 210 | 500 | 500 |
| General Expense | 610 | 400 | 400 |
| Fire Protection | 4,696 | 5,200 | 4,820 |
| Other Operating | 0 | 2,000 | 2,380 |
| Cash Reserve (2025 column) | | | |
| 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 Availabl | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| **Total Expenditures** | **5,516** | **8,100** | **8,100** |
| Unencumbered Cash Balance Dec 31 | 4,952 | 2,417 | xxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount: | 6,964 | 8,100 | 8,100 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 8,100 |
| | | Tax Required | 5,430 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 5,430 |

| CPA Summary |
|---|
| No assurance is provided. Substantially all disclosures omitted. |

## NOTICE OF BUDGET HEARING

The governing body of
**Banner Township**
**Smith County**

will meet on at at 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 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 2024 | | Proposed Budget 2025 | | |
|---|---|---|---|---|---|---|---|
| Fund | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Estimate Tax Rate* |
| General | 5,516 | 2.584 | 8,100 | 2.090 | 8,100 | 5,430 | 2.254 |
| Special Machinery | | | | | | | |
| Totals | 5,516 | 2.584 | 8,100 | 2.090 | 8,100 | 5,430 | 2.254 |
| *Revenue Neutral Rate*** | | | | | | | 2.263 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 5,516 | | 8,100 | | 8,100 | | |
| Total Tax Levied | 6,964 | | 5,454 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation: | | | | | | | |
| Township | 2,585,644 | | 2,609,660 | | 2,409,288 | | |
| Outstanding Indebtedness, | | | | | | | |
| Jan 1 | 2022 | | 2023 | | 2024 | | |
| 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 2021 Kansas Senate Bill 13*

Township Officer

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 | 5,376 | 2.231 | 54 |
| 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 | 5,376 | 2.231 | 54 |

2024 July 1 Valuation: 2,409,288

Valuation Factor: 2,409,288

Neighborhood Revitalization Subj to Rebate: 24,327

Neighborhood Revitalization factor: 24.327

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

State of Kansas
Township

## NOTICE OF BUDGET HEARING

The governing body of
Banner Township
Smith County
will meet on August 21st 2024 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 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 2024 | | Proposed Budget 2025 | | |
|---|---|---|---|---|---|---|---|
| Fund | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Estimate Tax Rate* |
| General | 5,516 | 2.584 | 8,100 | 2.090 | 8,100 | 5,430 | 2.254 |
| Special Machinery | | | | | | | |
| Totals | 5,516 | 2.584 | 8,100 | 2.090 | 8,100 | 5,430 | 2.254 |
| *Revenue Neutral Rate*** | | | | | | | *2.263* |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 5,516 | | 8,100 | | 8,100 | | |
| Total Tax Levied | 6,964 | | 5,454 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation: | | | | | | | |
| Township | 2,585,644 | | 2,609,660 | | 2,409,288 | | |

Outstanding Indebtedness,

| Jan 1 | 2022 | 2023 | 2024 |
|---|---|---|---|
| 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 2021 Kansas Senate Bill 13*

Nancy Peden
Township Officer

NOTICE OF BUDGET HEARING

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Banner Township
Smith County

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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 2024 | | Proposed Budget 2025 | | |
|---|---|---|---|---|---|---|---|
| Fund | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Estimate Tax Rate* |
| General | 5,516 | 2.384 | 8,100 | 2.090 | 8,100 | 5,430 | 2.254 |
| Special Machinery | | | | | | | |
| Totals | 5,516 | 2.384 | 8,100 | 2.090 | 8,100 | 5,430 | 2.283 |
| *Revenue Neutral Rate*** | | | 0 | | 0 | | |
| Less: Transfers | 0 | | 0 | | 8,100 | | |
| Net Expenditure | 5,516 | | 8,100 | | | | |
| Total Tax Levied | 6,584 | | 5,454 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation: | | | | | | | |
| Township | 2,595,644 | | 2,609,630 | | 2,909,288 | | |
| Outstanding Indebtedness, | | | | | | | |
| | 2022 | | 2023 | | 2024 | | |
| Jan 1 | 0 | | 0 | | 0 | | |
| 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 2021 Kansas Senate Bill 13

Nancy Peden
Township Officer

Page No. 6

*(Published in the Smith County Pioneer Thursday, July 25, 2024.)*