

**CERTIFICATE**

State of Kansas  
Special District  
2014

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 2014; and (3) the  
Amount(s) of 2013 Ad Valorem Tax are within statutory limitations for the 2014 Budget.

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			Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2014		2			
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Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	17-1330	6	61,768	58,566	2.084
Debt Service	10-113				
<b>Totals</b>		xxxxxxx	61,768	58,566	
Budget Summary		0	Is a Resolution required?	Yes	County Clerk's Use Only
Neighborhood Revitalization Rebate					28,109,910
Resolution					Nov. 1, 2014 Total Assessed Valuation

Assisted by:  
Byron Bird & Associates, Chtd.

Address:  
224 N Lincoln  
Liberal, KS 67901

Attest: 8-16, 2013  
Stacio D. Long  
County Clerk

Michael R White, President  
Gusan Stoppel, Secretary  
Carol Ann Zimmerman, Treasurer  
Keith Williamson, member  
Keith Allen, Board Member  
Governing Body

**Computation to Determine Limit for 2014**

	Amount of Levy
1. Total Tax Levy Amount in 2013 Budget	+ \$ 3,048
2. Debt Service Levy in 2013 Budget	- \$ 0
3. Tax Levy Excluding Debt Service	\$ 3,048

**2013 Valuation Information for Valuation Adjustments:**

4. New Improvements for 2013:	+ 13,557	
5. Increase in Personal Property for 2013:		
5a. Personal Property 2013	+ 100,524	
5b. Personal Property 2012	- 112,644	
5c. Increase in Personal Property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of Property that has Changed in Use during 2013:	49,321	
7. Total Valuation Adjustment (Sum of 4, 5c, 6)	62,878	
8. Total Estimated Valuation July, 1, 2013	28,105,373	
9. Total Valuation less Valuation Adjustment (8 minus 7)	28,042,495	
10. Factor for Increase (7 divided by 9)	0.00224	
11. Amount of Increase (10 times 3)	+ \$ 7	
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$ 3,055	
13. Debt Service Levy in this 2014 Budget	0	
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	3,055	

If the 2014 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Banner Cemetery  
Seward County

**ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES & SLIDER**

2013 Budgeted Funds	Tax Levy Amount in 2012 Budget	Allocation for Year 2014			
		MVT	RVT	16/20M Veh	Slider
General	3,048	22	0	2	0
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	3,048	22	0	2	0

County Treas MVT Estimate 22

County Treas RVT Estimate 0

County Treas 16/20 M Vehicle Tax Estimate 2

County Treas Slider Estimate 0

MVT Factor 0.00722

RVT Factor 0.00000

16/20M Factor 0.00066

Slider Factor 0.00000

Banner Cemetery  
Seward County

### Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2012	Current Amount for 2013	Proposed Amount for 2014	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 2013 and/or 2014 from a non-budgeted fund.

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2013	Date Due		Amount Due 2013		Amount Due 2014	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

[illegible]

**\*\*\*If you are merely 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**

State of Kansas  
Special District  
2014

Adopted Budget General	Prior Year Actual 2012	Current Year Estimate 2013	Proposed Budget Year 2014
Unencumbered Cash Balance Jan 1	14,132	7,823	2,628
Receipts:			
Ad Valorem Tax	2,969	3,048	xxxxxxxxxxxxxxxxxx
Delinquent Tax	31	5	5
Motor Vehicle Tax	14	15	22
Recreational Vehicle Tax			0
16/20M Vehicle Tax	2	2	2
LAVTR			0
Slider			0
In Lieu of Taxes			
Lot Sales			500
Royalties	31	30	30
Donations			
Interest on Idle Funds	14	15	15
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>3,061</b>	<b>3,115</b>	<b>574</b>
<b>Resources Available:</b>	<b>17,193</b>	<b>10,938</b>	<b>3,202</b>
Expenditures:			
Trimming	2,602	2,600	2,863
Utilities	469	500	1,450
Repairs and Maintenance	4,314	4,000	2,925
Caretaker	0	700	12,000
Professional Fees	180	200	250
Grave Open/Close	0	200	0
Taxes	6	10	0
Equipment	1,799	100	
Improvements	0	0	42,280
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>9,370</b>	<b>8,310</b>	<b>61,768</b>
Unencumbered Cash Balance Dec 31	7,823	2,628	xxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount	16,042	13,269	xxxxxxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			61,768
Tax Required			58,566
Delinquent Comp Rate:	0.000		0
Amount of 2013 Ad Valorem Tax			58,566

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2014

The governing body of

Banner Cemetery

Seward County

will meet on August 5, 2013 at 5:15 PM at S & S Rock Crushing, 1255 Rd 180, Sublette, KS 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 Coral Zimmerman Residence and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2014 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2012		Current Year Estimate for 2013		Proposed Budget Year for 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Estimate Tax Rate*
General	9,370	0.097	8,310	0.102	61,768	58,566	2.084
Debt Service							
Totals	9,370	0.097	8,310	0.102	61,768	58,566	2.084
Less: Transfers	0		0		0		
Net Expenditures	9,370		8,310		61,768		
Total Tax Levied	3,047		3,048		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	31,615,355		29,938,653		28,105,373		

### Outstanding Indebtedness,

Jan 1,	2011	2012	2013
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.

Coral Zimmerman

*SPECIAL DISTRICT RESOLUTION*

RESOLUTION NO. 2013-1

*A resolution expressing the property taxation policy of the Board of Banner Cemetery District with respect to financing the 2014 annual budget for Banner Cemetery, Seward County, Kansas.*

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2014 Banner Cemetery district budget exceed the amount levied to finance the 2013 Banner Cemetery except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

Whereas, Banner Cemetery provides essential services to district residents; and

Whereas, the cost of provision of these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Banner Cemetery that is our desire to notify the public of the possibility of increased property taxes to finance the 2014 Banner Cemetery budget as defined above.

Adopted this 5<sup>th</sup> day of Aug, 2013 by the Banner Cemetery District Board, Seward County, Kansas.

Banner Cemetery District Board

Michael R White  
Chair/President  
Keith Williamson  
Member  
Keith Allen  
Member



# PROOF OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

Melissa Hilton being first duly sworn, deposes and says: That he is the publisher - principal clerk - of

## The 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 periodical 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

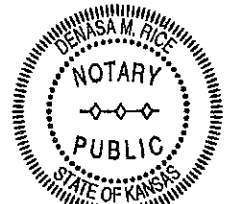
aforsaid on the 25 day of July, 2013

Melissa Hilton  
SUBSCRIBED AND SWORN to before me this 25 day of July, 2013

My Commission Expires, 1-3, 2017

Printer's Fee ... \$ 63.00

Notary Public



MY COMMISSION EXPIRES:  
January 3, 2017

(First published in High Plains Daily Leader & Times on July 25, 2013)1

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**Seward County**

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Coral Zimmerman

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