

CERTIFICATE - CITY OF GAYLORD, Kansas 2016 Budget

To the Clerk of Smith County, State of Kansas
We, the undersigned officers of
CITY OF GAYLORD

certify that: 1) the hearing mentioned in the attached publication was held;
2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2016; and 3) the Amount(s)
of 2015 Ad Valorem Tax are within statutory limitations for the 2016 Budget.

Table of Contents:	K.S.A.	Page No.	2016 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2015 Ad Valorem Tax	
Computation to Det. Limit for 2016		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers - NONE			0	0	
Statement of Indebtedness - NONE			0	0	
Statement of Lease Purchases - NONE			0	0	
General	12-101a	4	51,432	27,783	<u>85.107</u>
Library	12-1220	5	1,644	1,339	<u>4.102</u>
Special Highway	79-3425	6	4,289	0	
Water	13-2401	7	101,891	0	
Sewer	12-630a	8	24,387	0	
Special Fire	12-110b	9	17,400	0	
Water System Surplus		10	0	0	
Total			201,043	29,122	89.209
Hearing Notice/Budget Summary Publication		11			
Charters/Election Questions					
Final Assessed Valuation					<u>326447</u>

Assisted by:

State Use Only:
Received _____
Reviewed by _____
Follow-up: Yes ___ No ___

Mapes & Miller LLP
503 Main Street
P. O. Box 508
Stockton, KS 67669-0508

Attest: Sept 22, 2015 (If not assisted so state)

Mandy Rust, deputy
County Clerk

List any resolution setting a fund levy limit:

David Zinke
Wendell Frelsburg
Jim Muck
Governing Body
Derek Pustel
Barbara Lehman

CERTIFICATE - CITY OF GAYLORD, Kansas 2016 Budget

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CITY OF GAYLORD

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Statement of Lease Purchases - NONE			0	0	
General	12-101a	4	51,432	27,783	_____
Library	12-1220	5	1,644	1,339	_____
Special Highway	79-3425	6	4,289	0	_____
Water	13-2401	7	101,891	0	_____
Sewer	12-630a	8	24,387	0	_____
Special Fire	12-110b	9	17,400	0	_____
Water System Surplus		10	0	0	_____
Total			201,043	29,122	

Hearing Notice/Budget Summary
Publication
Charters/Election Questions

11

Final Assessed Valuation

Assisted by:

State Use Only:
Received _____
Reviewed by _____
Follow-up: Yes ___ No ___

Mapes & Miller LLP
503 Main Street
P. O. Box 508
Stockton, KS 67669-0508

Attest: _____, 2015 (If not assisted so state)

Governing Body

County Clerk

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2016 Budget

		Amount of Levy
1. Total tax levy amount in 2015 budget		27,996
2. Debt service levy in 2015 budget		<u>0</u>
3. Tax levy excluding debt service (1 - 2)		27,996
2015 Valuation Info. for Valuation Adjustments:		
4. New Improvements for 2015		0
5. Increase in personal property for 2015		
5a. Personal property 2015	16,668	
5b. Personal property 2014	<u>18,630</u>	
5c. Increase in personal property (5a - 5b) If 5c is negative, enter a zero		0
6. Valuation of annexed territory for 2015		
6a. Real estate	0	
6b. State assessed	0	
6c. New improvements	<u>0</u>	
6d. Total adjustment (6a + 6b - 6c)		0
7. Valuation of property changed in use during 2015		<u>0</u>
8. Total valuation adjustment (4 + 5c + 6d + 7)		<u>0</u>
9. Total estimated valuation July 1, 2015	326,281	
10. Total valuation less valuation adjustment (9 - 8)		326,281
11. Factor for increase (8 divided by 10)		.00000
12. Amount of increase (11 times 3)		<u>0</u>
13. Maximum tax levy, excluding debt service, prior to CPI adjustment (3 + 12)		<u>27,996</u>
14. Debt service levy in this 2016 budget		<u>0</u>
15. Tax levy, including debt service, prior to CPI adjustment (13 + 14)		<u>27,996</u>
16. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.6000 %</u>
17. Consumer Price Index adjustment (3 times 16)		<u>448</u>
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 + 17)		<u>28,444</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount on line 18, you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Allocation of Motor Vehicle Tax, Rec Vehicle Tax, 16/20M Vehicle Tax, Com Vehicle Tax and Watercraft Tax

2015 Budgeted Fund	Tax Levy Amount in 2015 Budget	Allocation for Year 2016				
		MVT	RVT	16/20M Veh Tax	Commercial Veh Tax	Watercraft Veh Tax
General	26,667	4,923	86	659	435	13
Library	1,329	245	4	33	22	1
	<u>27,996</u>	<u>5,168</u>	<u>90</u>	<u>692</u>	<u>457</u>	<u>14</u>

General

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	13,885	11,822	9,019
Cancelled Prior Year Encumbrances	0		
Receipts			
Ad Valorem Tax	24,953	26,667	0
Motor Vehicle Tax	5,459	5,597	4,923
Rec Vehicle Tax	54	29	86
16/20M Vehicle Tax	767	650	659
Commercial Vehicle Taxes	0	0	435
Delinquent Tax	421	0	0
Watercraft Tax	0	0	13
Intangibles Tax	2,106	1,154	2,044
Franchise Fees	6,216	6,200	6,200
Licenses and Permits	200	200	200
Rents	510	500	500
Interest Income	1,170	1,100	1,100
Reimbursed Expenses	76	0	0
NR Rebate	-2,134	-2,100	-1,630
Miscellaneous	62	100	100
Total Receipts	39,860	40,097	14,630
Resources Available	53,745	51,919	23,649
Expenditures			
Employee Benefits	2,233	2,300	2,300
Salaries & Wages	9,117	9,200	9,200
Repairs & Maintenance	4,596	4,600	4,600
Utilities	8,063	8,500	8,500
Contractual Services	1,143	1,200	1,200
Insurance	7,908	8,000	8,000
Capital Outlay	0	0	8,532
Payroll Taxes	8,025	8,200	8,200
Miscellaneous	838	900	900
Total Expenditures	41,923	42,900	51,432
Unencumbered Cash Balance, Dec. 31	11,822	9,019	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			51,432
Tax Required			27,783
Delinquency Computation			0
Amount of 2015 Ad Valorem Tax			27,783

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	0	0	0
Cancelled Prior Year Encumbrances	0		
Receipts			
Ad Valorem Tax	1,251	1,329	0
Motor Vehicle Tax	271	281	245
Rec Vehicle Tax	3	1	4
16/20M Vehicle Tax	39	33	33
Commercial Vehicle Taxes	0	0	22
Delinquent Tax	22	0	0
Watercraft Tax	0	0	1
NR Rebate	-107	0	0
Total Receipts	1,479	1,644	305
Resources Available	1,479	1,644	305
Expenditures			
Library Appropriation	1,479	1,644	1,644
Total Expenditures	1,479	1,644	1,644
Unencumbered Cash Balance, Dec. 31	0	0	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			1,644
Tax Required			1,339
Delinquency Computation			0
Amount of 2015 Ad Valorem Tax			1,339

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	387	929	1,409
Cancelled Prior Year Encumbrances	0		
Receipts			
State Motor Fuels Tax	2,860	2,880	2,880
Total Receipts	2,860	2,880	2,880
Resources Available	3,247	3,809	4,289
Expenditures			
Salaries & Wages	1,782	1,800	1,800
Repairs & Maintenance	536	600	2,489
Total Expenditures	2,318	2,400	4,289
Unencumbered Cash Balance, Dec. 31	929	1,409	0

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	44,624	56,691	69,341
Cancelled Prior Year Encumbrances	0		
Receipts			
Charges for Services	30,145	31,000	31,000
New Connections	450	450	450
Metermaid	937	950	950
Miscellaneous	101	150	150
Total Receipts	31,633	32,550	32,550
Resources Available	76,257	89,241	101,891
Expenditures			
Salaries & Wages	9,126	9,200	9,200
Repairs & Maintenance	5,452	5,500	5,500
Utilities	2,319	2,400	2,400
Insurance	1,101	1,100	1,100
Capital Outlay	0	0	81,991
Miscellaneous	557	600	600
Lab Fees & Sales Tax	1,011	1,100	1,100
Total Expenditures	19,566	19,900	101,891
Unencumbered Cash Balance, Dec. 31	56,691	69,341	0

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	11,715	9,037	12,287
Cancelled Prior Year Encumbrances	0		
Receipts			
Charges for Services	11,932	12,000	12,000
Miscellaneous	51	100	100
Total Receipts	11,983	12,100	12,100
Resources Available	23,698	21,137	24,387
Expenditures			
Salaries & Wages	5,579	5,600	5,600
Repairs & Maintenance	6,939	1,000	1,000
Utilities	606	650	650
Insurance	489	500	500
Capital Outlay	0	0	15,537
Landfill Fees	99	100	100
Lab Fees	185	200	200
Fuel	764	800	800
Total Expenditures	14,661	8,850	24,387
Unencumbered Cash Balance, Dec. 31	9,037	12,287	0

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	7,281	2,050	3,700
Cancelled Prior Year Encumbrances	0		
Receipts			
Township Contracts	4,176	4,200	10,000
Reimbursed Expenses	3,661	3,700	3,700
Total Receipts	7,837	7,900	13,700
Resources Available	15,118	9,950	17,400
Expenditures			
Repairs & Maintenance	8,916	2,000	2,000
Utilities	548	550	550
Insurance	3,549	3,600	3,600
Capital Outlay	0	0	11,150
Miscellaneous	55	100	100
Total Expenditures	13,068	6,250	17,400
Unencumbered Cash Balance, Dec. 31	2,050	3,700	0

CITY OF GAYLORD
Water System Surplus

State of Kansas
2016 Budget Form

	Prior Year Actual 2014
Unencumbered Cash Balance, Jan. 1	12,102
Cancelled Prior Year Encumbrances	0
Receipts	
Total Receipts	0
Resources Available	12,102
Expenditures	
Total Expenditures	0
Unencumbered Cash Balance, Dec. 31	12,102

NOTICE OF HEARING 2016 Budget

The governing body of CITY OF GAYLORD will meet on the
12TH day of AUGUST, 2015 at 7:00 PM at
Gaylord Community Center for the purpose of hearing and answering objections of
taxpayers relating to the proposed use of all funds and the amount of 2015 ad valorem tax.

Detailed budget information is available at Gaylord City Office
and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2016 Expenditures" and the "Amount of 2015 Ad Valorem Tax" establish
the maximum limits of the 2016 budget. The "Est Tax Rate" is subject to change
depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2014		2015		Proposed Budget 2016		
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2015 Ad Valorem Tax	Est Tax Rate
General	41,923	81.665	42,900	82.155	51,432	27,783	85.151
Library	1,479	4.095	1,644	4.094	1,644	1,339	4.104
Special Highway	2,318		2,400		4,289	0	.000
Water	19,566		19,900		101,891	0	.000
Sewer	14,661		8,850		24,387	0	.000
Special Fire	13,068		6,250		17,400	0	.000
Water System Surplus	0		0		0	0	.000
Totals	93,015	85.760	81,944	86.249	201,043	29,122	89.255
Less: Transfers	0		0		0		
Net Expenditures	93,015		81,944		201,043		
Total Tax Levied	27,582		27,996				
Assessed Valuation		321,619		324,593		326,281	

Outstanding Indebtedness, January 1,

	Outstanding Indebtedness, January 1,		
	2013	2014	2015
General Obligation Bonds	0	0	0
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	0	0
Other Debt	0	0	0
Total	0	0	0

Clerk

Affidavit of Publication

SS.

Printer, being first duly sworn, deposes and is publisher of the *Smith County Pioneer*, newspaper printed in the State of Kansas, and of general circulation in Smith County, Kansas, with a general paid circulation on a day in Smith County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

The newspaper is a weekly published one day a week and has been published continuously and uninterruptedly in Smith County and state for a period of more than 25 years prior to the first publication of said newspaper. It has been admitted at the post office of Smith County, Kansas, in said county as second class matter.

The attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper on

on 1 consecutive work publication thereof being made as aforesaid on the day of July, 2015. The number of publications being made on the dates:

20 _____, 2015
20 _____, 2015
20 _____, 2015

Witnessed by [Signature]

I and sworn to before me this 31 day of July, 2015

[Signature]
Notary Public's Signature

Publication expires: 8-3-2014

Fee \$ 94.88
Notary's Fee \$.50
Copies @ \$ _____
Publication Fee \$ 95.38

Public Notice

(Published in the *Smith County Pioneer* on Thursday, July 30, 2015)

CITY OF GAYLORD
2016 Budget

State of Kansas
2016 Budget Form

NOTICE OF HEARING 2016 Budget
The governing body of CITY OF GAYLORD will meet on the 12TH day of AUGUST, 2015 at 7:00 PM at Gaylord Community Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 2015 ad valorem tax. Detailed budget information is available at Gaylord City Office and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2016 Expenditures" and the "Amount of 2015 Ad Valorem Tax" establish the maximum limits of the 2016 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2014		2015		Proposed Budget 2016		
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2015 Ad Valorem Tax	Est Tax Rate
General	41,923	81.665	42,900	82.155	51,432	27,783	85.151
Library	1,479	4.095	1,644	4.094	1,644	1,339	4.104
Special Highway	2,318		2,400		4,289	0	.000
Water	19,566		19,900		101,891	0	.000
Sewer	14,661		8,850		24,387	0	.000
Special Fire	13,068		6,250		17,400	0	.000
Water System Surplus	0		0		0	0	.000
Totals	93,015	85.760	81,944	86.249	201,043	29,122	89.255
Less: Transfers	0		0		0	0	
Net Expenditures	93,015		81,944		201,043		
Total Tax Levied	27,582		27,996		201,043		
Assessed Valuation		321.619		324,593		326,281	

Outstanding Indebtedness, January 1,

	2013	2014	2015
General Obligation Bonds	0	0	0
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	0	0
Other Debt	0	0	0
Total	0	0	0

[Signature]
Clerk

STATE OF KANSAS
SMITH
COUNTY SS.

Affidavit of Publication

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the *Smith County Pioneer*, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Smith County, Kansas, with a general paid circulation on a weekly basis in Smith County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been 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 Smith Center, Kansas, 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 1 consecutive week, the first publication thereof being made as aforesaid on the 27 day of August, 2015, with subsequent publications being made on the following dates:

_____, 20____, _____, 20____
 _____, 20____, _____, 20____
 _____, 20____, _____, 20____

Signed: [Signature]

Subscribed and sworn to before me this 28 day of August, 2015.

[Signature]
 RICHELLE TWENTER
 Notary Public - State of Kansas
 My Appt Expires 03/03/2016
 My commission expires: 03-2016

Publication Fee \$ 60.38
 Affidavit, Notary's Fee \$.50
 Additional copies @ \$ _____
 Total Publication Fee \$ 60.88

Public Notice

(Published in the *Smith County Pioneer* on Thursday, Aug. 27, 2015)

Notice of Vote - City of Gaylord, Kansas
 Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047

	Total Property Tax Levied	Mill Levy*
2015 Budget	\$324,593	86.249
2016 Budget	\$326,281	89.255
	Approved (vote)	<u>5</u> to <u>0</u>

*2015 Budget: Actual Mill Levy Actual. 2016 Budget: Estimated Mill Levy.