

CERTIFICATE

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
Gaylord Cemetery District #1

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 2016; and (3) the
Amount(s) of 2015 Ad Valorem Tax are within statutory limitations for the 2016 Budget.

| | | | 2016 Adopted Budget | | |
|-----------------------------------------|---------------|----------|-----------------------------------|-------------------------------|---------------------------------------|
| | | Page No. | Budget Authority for Expenditures | Amount of 2015 Ad Valorem Tax | County Clerk's Use Only |
| Table of Contents: | | | | | |
| Computation to Determine Limit for 2016 | | 2 | | | |
| Allocation MVT, RVT, 16/20M Vehicle Tax | | 3 | | | |
| Fund | K.S.A. | | | | |
| General | 17-330 | 4 | 28,801 | 9,819 | 4,090 |
| | | | | | |
| | | | | | |
| Totals | | xxxxxxx | 28,801 | 9,819 | |
| Budget Summary | | 5 | Vote publication required? | No | County Clerk's Use Only |
| Neighborhood Revitalization Rebate | | 6 | | | 2,400 789 |
| | | | | | Nov. 1, 2015 Total Assessed Valuation |

Assisted by:
Adams, Brown, Beran & Ball, Chtd.

Address:
PO Box 1186
Hays, KS 67601
Email:
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Stump Henry
Gerald Casper
Gene Castled
Paul Shelton
Kui Dammberg

Attest: August 13, 2015

Mandy Runt, deputy
County Clerk

Governing Body

Computation to Determine Limit for 2016

Amount of Levy

| | | | |
|-----------------------------------------|--|------|--------------|
| 1. Total tax levy amount in 2015 budget | | + \$ | <u>9,609</u> |
| 2. Debt service levy in 2015 budget | | - \$ | <u>0</u> |
| 3. Tax levy excluding debt service | | \$ | <u>9,609</u> |

2015 Valuation Information for Valuation Adjustments

| | | | |
|----------------------------------------------------------------------------------------------------------------------------|------------------|---------------|-------------------|
| 4. New improvements for 2015: | | + | <u>6,835</u> |
| 5. Increase in personal property for 2015: | | | |
| 5a. Personal property 2015 | + | <u>66,147</u> | |
| 5b. Personal property 2014 | - | <u>59,240</u> | |
| 5c. Increase in personal property (5a minus 5b) | | + | <u>6,907</u> |
| | | | (Use Only if > 0) |
| 6. Valuation of property that has changed in use during 2015: | | | <u>262</u> |
| 7. Total valuation adjustment (sum of 4, 5c, 6) | | | <u>14,004</u> |
| 8. Total estimated valuation July, 1, 2015 | <u>2,400,672</u> | | |
| 9. Total valuation less valuation adjustment (8 minus 7) | | | <u>2,386,668</u> |
| 10. Factor for increase (7 divided by 9) | | | <u>0.00587</u> |
| 11. Amount of increase (10 times 3) | | + \$ | <u>56</u> |
| 12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) | | \$ | <u>9,665</u> |
| 13. Debt service levy in this 2016 budget | | | <u>0</u> |
| 14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13) | | | <u>9,665</u> |
| 15. Consumer Price Index for all urban consumers for calendar year 2014 | | | <u>1.60%</u> |
| 16. Consumer Price Index adjustment (3 times 15) | | \$ | <u>154</u> |
| 17. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (14 plus 16) | | \$ | <u>9,819</u> |

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 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.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Gaylord Cemetery District #1
Smith County

2016

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

| 2015 Budgeted Funds | Tax Levy Amount in 2015 Budget | Allocation for Year 2016 | | | | |
|------------------------|-----------------------------------|--------------------------|-----------|------------|-----------|------------|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 9,609 | 786 | 10 | 266 | 25 | 3 |
| | | | | | | |
| | | | | | | |
| Total | 9,609 | 786 | 10 | 266 | 25 | 3 |

County Treas Motor Vehicle Estimate 786
 County Treas Recreational Vehicle Estimate 10
 County Treas 16/20M Vehicle Estimate 266
 County Treas Commercial Vehicle Tax Estimate 25
 County Treas Watercraft Tax Estimate 3

MVT Factor 0.08180

RVT Factor 0.00104

16/20M Factor 0.02768

Comm Veh Factor 0.00260

Watercraft Factor 0.00031

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2016

The governing body of
Gaylord Cemetery District #1
Smith County

will meet on Aug 31 at 7:00 PM at Gerald Casper's 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

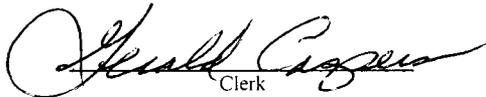
Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual 2014 | | Current Year Estimate for 2015 | | Proposed Budget Year for 2016 | | |
|-------------------------|------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2015 Ad Valorem Tax | Estimate Tax Rate* |
| General | 21,413 | 5.132 | 12,026 | 4.641 | 28,801 | 9,819 | 4.090 |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 21,413 | 5.132 | 12,026 | 4.641 | 28,801 | 9,819 | 4.090 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 21,413 | | 12,026 | | 28,801 | | |
| Total Tax Levied | 9,448 | | 9,609 | | XXXXXXXXXXXXXXXXXXXX | | |
| Assessed Valuation | 1,840,939 | | 2,070,575 | | 2,400,672 | | |

Outstanding Indebtedness,

| | 2013 | 2014 | 2015 |
|-------------------|----------|----------|----------|
| Jan 1, | 0 | 0 | 0 |
| 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.


Clerk

Gaylord Cemetery District #1

2016

2016 Neighborhood Revitalization Rebate

| Budgeted Funds for 2016 | 2015 Ad Valorem before Rebate** | 2015 Mil Rate before Rebate | Estimate 2016 NR Rebate |
|-------------------------|---------------------------------|-----------------------------|-------------------------|
| General | 9,807 | 4.085 | 12 |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | 9,807 | 4.085 | 12 |

2015 July 1 Valuation: 2,400,672

Valuation Factor: 2,400.672

Neighborhood Revitalization Subj to Rebate: 2,948

Neighborhood Revitalization factor: 2.948

**This information comes from the 2016 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

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 work

the first publication thereof being made as aforesaid on the 20 day of Aug, 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 21 day of August, 2015.

[Signature]
Notary Public - State of Kansas
Notary Public Signature 3/1/11

My commission expires: 8-3-2016

Publication Fee \$ 77.63
Affidavit, Notary's Fee \$ 50
Additional copies @ \$ _____
Total Publication Fee \$ 78.13

Public Notice

(Published in the *Smith County Pioneer* on Thursday, Aug. 20, 2015)

State of Kansas
Special ID 32822
2016

The governing body of
Gaylord Cemetery District #1
Smith County
will meet on Aug 31 at 7:00 PM Gaylord Center for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual 2014 | | Current Year Estimate for 2015 | | Proposed Budget Year for 2016 | |
|--------------------|------------------------|------------------|--------------------------------|------------------|-----------------------------------|----------------------------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2015 Ad Valorem Tax Estimate |
| Totals | 21,413 | 5.132 | 13,876 | 4.641 | 28,801 | 9,819 4.890 |
| Less: Transfers | 0 | | 0 | | 0 | |
| Net Expenditures | 21,413 | | 13,876 | | 28,801 | |
| Total Tax Levied | 9,448 | | 9,689 | | | |
| Assessed Valuation | 1,840,939 | | 2,070,575 | | 2,400,672 | |

Outstanding Indebtedness:

| | 2013 | 2014 | 2015 |
|-------------------|------|------|------|
| Jan 1, | 0 | 0 | 0 |
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pmt. Princ. | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

*Tax rates are expressed in mills.

[Signature]
Chair

