State of Kansas
Special District
2022

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 2022; and (3) the
Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: County Clerk's Use Only
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-330	5	28,000	10,582	2.721
Totals		xxxxxxxxxx	28,000	10,582	2.721
Budget Summary		6			County Clerk's Use Only
Neighborhood Revitalization Rebate		7			3889125
					Nov. 1, 2021 Total Assessed Valuation

Assisted by:
Adams Brown LLC

Address:
PO Box 1186
Hays, KS 67601
Email:
mromme@adamsbrowncpa.com

Attest: 9/9, 2021

Ashley Mafford
County Clerk

Stanley P. Hanning
Gerald Caggins
Gene Casteel
Kris Dannenberg
Paul Shubert

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Gaylord Cemetery District #1
Smith County

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

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	10,324	360	10	158	21	3
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	10,324	360	10	158	21	3

County Treas Motor Vehicle Estimate 360

County Treas Recreational Vehicle Estimate 10

County Treas 16/20M Vehicle Estimate 158

County Treas Commercial Vehicle Tax Estimate 21

County Treas Watercraft Tax Estimate 3

MVT Factor 0.03487

RVT Factor 0.00097

16/20M Factor 0.01530

Comm Veh Facto 0.00203

Watercraft Facto 0.00029

No assurance is provided. Substantially all disclosures omitted.

Gaylord Cemetery District #1
Smith County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

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Gaylord Cemetery District #1
Smith County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				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 1,2021	Payments Due 2021	Payments Due 2022
None							
			Total	**0**	**0**	**0**	**0**

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

No assurance is provided. Substantially all disclosures omitted.

Gaylord Cemetery District #1
Smith County
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
Special District
2022

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	25,598	28,746	16,866
Receipts:			
Ad Valorem Tax	9,938	10,118	xxxxxxxxxxxxxxxxx
Delinquent Tax	145	0	0
Motor Vehicle Tax	572	322	360
Recreational Vehicle Tax	17	11	10
16/20M Vehicle Tax	160	145	158
Commercial Vehicle Tax	35	20	21
Watercraft Tax	0	4	3
LAVTR	0	0	0
Rental Income	680	0	0
Sale of Asset	240	0	0
Donations	4,185	0	0
Grants	10,090	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**26,062**	**10,620**	**552**
Resources Available:	**51,660**	**39,366**	**17,418**
Expenditures:			
Operations	15,317	12,000	15,000
Mowing	6,085	6,500	7,000
Insurance and Taxes	462	500	1,000
Road Repairs & Water Way	1,050	3,500	5,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**22,914**	**22,500**	**28,000**
Unencumbered Cash Balance Dec 31	28,746	16,866	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	27,789	27,789	28,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	28,000
		Tax Required	10,582
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	10,582

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
Special District
2022

The governing body of

Gaylord Cemetery District #1

will meet on Sept 7 @ 7:00 P.M. at Gerald Caspers Residents for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

Detailed budget information is available at Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits
Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate for 202		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	22,914	2.775	22,500	2.687	28,000	10,582	2.723
Totals	22,914	2.775	22,500	2.687	28,000	10,582	2.723
*Revenue Neutral Rate***							*2.656*
Less: Transfers	0		0		0		
Net Expenditures	22,914		22,500		28,000		
Total Tax Levied	10,093		10,324		xxxxxxxxxxxxxxx		
Assessed Valuation	3,637,165		3,842,071		3,886,688		

Outstanding Indebtedness, Jan 1,	2019	2020	2021
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.

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Gerald Caspers
Special District Officer

No assurance is provided. Substantially all disclosures omitted.

Resolution No. 01

A RESOLUTION OF THE GAYLORD CEMETERY DISTRICT #1, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Gaylord Cemetery District #1 was calculated as 2.656 mills by the Smith County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Gaylord Cemetery District #1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on Sept 7, 2021 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Gaylord Cemetery District #1, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE GAYLORD CEMETERY DISTRICT #1:

The Gaylord Cemetery District #1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.656 mills.

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

ADOPTED this 7 day of September 20 21 and **SIGNED** by the Governing Body.

Member

Member

Member

(First published in the Smith Co. Pioneer Thursday August 26, 2021.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING State of Kansas
Special District
2022

The governing body of
Gaylord Cemetery District #1 says Residents
will meet on Sept 7 @ 7:00 PM at Gerald for the purpose of hearing and
answering objections of taxpayers relating to the Revenue Neutral
Rate and the amount of ad valorem tax and the proposed use of all funds
Detailed budget information is available at Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits
Proposed Tax Rate is subject to change dependent on the final assessed valuation.

FUND	Prior Year Actual 2020 Expenditures	Prior Year Actual 2020 Actual Tax Rate*	Current Year Estimate for 202 Expenditures	Current Year Estimate for 202 Actual Tax Rate*	Proposed Budget Year for 2022 Budget Authority for Expenditures	Proposed Budget Year for 2022 Amount of 2021 Ad Valorem Tax	Proposed Budget Year for 2022 Estimate Tax Rate*
General	22,914	2.775	22,500	2.687	28,000	10,582	2.723
Totals	22,914	2.775	22,500	2.687	28,000	10,582	2.723
*Revenue Neutral Rate***							2.656
Less: Transfers	0		0		0		
Net Expenditures	22,914		22,500		28,000		
Total Tax Levied	10,093		10,324		xxxxxxxxxxxxxxx		
Assessed Valuation	3,637,165		3,842,071		3,866,688		

Outstanding Indebtedness, Jan 1,	2019	2020	2021
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.
***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Special District Officer

Page No. 6

No assurance is provided. Substantially all disclosures omitted.

Gaylord Cem. #1

BUDGET CHECKLIST

___ 1. If there is an engagement letter in your packet, you must sign that letter and return it along with the stated fee to AdamsBrown, LLC at 718 Main St., Ste. 224, Hays, KS 67601

___ 2. Review the enclosed budget, then contact Melissa Romme at 785-628-3046 to discuss said budget. Melissa will make the changes if there are any required. If changes are required, you will receive a final budget in a separate envelope at a later date.

___ 3. Publish the final budget notice. REMINDER: Hearings must be scheduled at least 10 days from the publication date! If your entity is required to hold a revenue neutral rate (RNR) hearing these publications shall take place between August 20th and September 20th.

___ 4. At the hearing, if your entity is exceeding the RNR, you must hold that RNR hearing first and pass the enclosed resolution. Once you have passed and signed the resolution, you may proceed to adopt the budget.

___ 5. On or before September 30th, deliver a copy of the signed resolution, signed adopted budget and this signed checklist to the County Clerk's office.

Taxing Entity Members:

1

Member

Member

Member