State of Kansas
City

2022

CERTIFICATE

To the Clerk of Smith, State of Kansas
We, the undersigned, officers 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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	49,000	21,403	
Debt Service	10-113				
Library	12-1220				
Special Highway			2,705		
Water			48,736		
Sewer			27,000		
Special Fire			10,000		
Totals		xxxxxx	137,441	21,403	
Budget Summary		0			County Clerk's Use Only
Neighborhood Revitalization					
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
Aubrey Neussendorfer
City Clerk
Address:
PO Box 548
Gaylord, KS 67638
Email:
cityofgaylord@gmail.com

Barbara Lehmann Mayor
Streets
Water
Dennis Lehmer Sewer - Trash

Date Attested: _____ 2021

County Clerk

Governing Body

Gaylord

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	28	3,434	70	802	324	16
Debt Service						
Library	2	201	4	47	19	1
TOTAL	30	3,635	74	849	343	17

County Treas Motor Vehicle Estimate 3,635

County Treas Recreational Vehicle Estimate 74

County Treas 16/20M Vehicle Estimate 849

County Treas Commercial Vehicle Tax Estimate 343

County Treas Watercraft Tax Estimate 17

Motor Vehicle Factor 120.90676

Recreational Vehicle Factor 2.47480

16/20 Vehicle Factor 28.22872

Commercial Vehicle Factor 11.40571

Watercraft Factor 0.55583

State of Kansas
City

Gaylord

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
SERIES 2017	5/3/2017	5/1/2032	4.90	150	127,000	5/1	5/1	3,553	9,000	3,553	9,000
						11/1		3,332		3,332	
Total G.O. Bonds					**127,000**			**6,885**	**9,000**	**6,885**	**9,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**127,000**			**6,885**	**9,000**	**6,885**	**9,000**

State of Kansas
City

Gaylord

2022

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 As Beginning of 2021	Payments Due 2021	Payments Due 2022
Lift Station - Smith & Loveless	2/12/2020	4/23/1900	3.85	45,000	39,585	5,415	5,415
				Totals	**39,585**	**5,415**	**5,415**

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

Gaylord 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	16,592	27,653	8,431
Receipts:			
Ad Valorem Tax	27,050	28	xxxxxxxxxxxxxxx
Delinquent Tax	582	0	
Motor Vehicle Tax	4,997	5,100	3,434
Recreational Vehicle Tax	104	120	70
16/20M Vehicle Tax	341	350	802
Commercial Vehicle Tax	494	500	324
Watercraft Tax			16
Gross Earning (Intangible) Tax	1,028	1,030	0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax	1,683	1,550	1,500
Local Sales Tax	7,526	7,600	7,700
Franchise Tax	5,360	5,100	5,200
Licenses	100	100	100
Donations	300	0	0
Rents	450	100	300
Reimbursed Expenses	2,200	500	500
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-622		0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**51,593**	**22,078**	**19,945**
Resources Available:	**68,185**	**49,731**	**28,377**
Expenditures:			
Salaries & Wages	5,500	5,400	6,000
Payroll Taxes	1,101	900	1,200
Repairs & Maintenance	1,103	1,000	5,000
Utiilties	10,102	10,500	11,000
Insurance	5,989	6,000	6,500
Tools/Equipmen	2,500	2,000	2,500
Admin/Office	616	500	500
Community Ctr Supplies	852	500	500
Fuel	40	100	100
Hospital Sales Tax	8,700	9,700	10,000
City Fire Share	3,500	4,000	5,000
Postage	250	300	300
Publishing	129	200	200
Misc.	150	200	200
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**40,532**	**41,300**	**49,000**
Unencumbered Cash Balance Dec 31	27,653	8,431	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	64,880	63,465	49,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	49,000
		Tax Required	20,623
	Delinquent Comp Rate:	3.8%	780
		Amount of 2021 Ad Valorem Tax	**21,403**

CPA Summary

Gaylord 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax			xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.8%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	1,480	0	xxxxxxxxxxxxxxxx
Delinquent Tax	65	60	
Motor Vehicle Tax	143	148	201
Recreational Vehicle Tax	2	3	4
16/20M Vehicle Tax	31	38	47
Commercial Vehicle Tax		480	19
Watercraft Tax			1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,721**	**729**	**272**
Resources Available:	**1,721**	**729**	**272**
Expenditures:			
Library Appropriations	1,721	729	
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**1,721**	**729**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	1,925	2,100	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.8%	0
		Amount of 2021 Ad Valorem Tax	0

#VALUE!

CPA Summary

State of Kansas
City

Gaylord

NON-BUDGETED FUNDS

2022

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire Station		**Grants Fund**		**Water Bond Reserve**		**Water Bond Proejct**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	182	Cash Balance Jan 1	0	Cash Balance Jan 1	18,855	Cash Balance Jan 1	36,502	Cash Balance Jan 1		55,539
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		SCCF	8,000							
Total Receipts	0	Total Receipts	8,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	8,000
Resources Available:	182	Resources Available:	8,000	Resources Available:	18,855	Resources Available:	36,502	Resources Available:	0	63,539
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Fire Station Gen	8,000							
Total Expenditures	0	Total Expenditures	8,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	8,000
Cash Balance Dec 31	182	Cash Balance Dec 31	0	Cash Balance Dec 31	18,855	Cash Balance Dec 31	36,502	Cash Balance Dec 31	0	55,539 **
										55,539 **

** Note: These two block figures should agree.

CPA Summary

Page No.

Gaylord 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	8	8
Receipts:			
State of Kansas Gas Tax	2,742	2,700	2,700
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous	200	0	
Does miscellaneous exceed 10% of Total R		0	
Total Receipts	**2,942**	**2,700**	**2,700**
Resources Available:	**2,942**	**2,708**	**2,708**
Expenditures:			
Salaries and Wages	325	300	325
Repairs & Maint.	2,216	2,000	2,000
Payroll Tax	25	25	30
Insurance	368	375	350
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,934**	**2,700**	**2,705**
Unencumbered Cash Balance Dec 31	8	8	3
2020/2021/2022 Budget Authority Amount	4,381	3,138	2,705

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	86,321	96,523	111,987
Receipts:			
Charges to Customers	58,225	61,000	62,000
New Connects and Reconnections	325	450	200
Meter Maid/Bulk Water	1,825	400	1,500
Insurance Dividend	615	500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**60,990**	**62,350**	**64,200**
Resources Available:	**147,311**	**158,873**	**176,187**
Expenditures:			
Salaries & Wages	6,542	4,500	4,500
Repairs and Maint	6,415	6,600	6,600
Utilities	2,842	2,900	3,000
Insurance	6,950	7,000	7,100
Chemicals	1,910	2,100	2,200
Equipment & Tools	7,250	5,000	6,500
Admin/Office/Postage	1,215	1,200	1,200
GO Bond Principal and Interest	15,886	15,886	15,886
Lab Fees and Taxes	1,578	1,500	1,750
Cash Forward (2022 column)			
Miscellaneous	200	200	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**50,788**	**46,886**	**48,736**
Unencumbered Cash Balance Dec 31	96,523	111,987	127,451
2020/2021/2022 Budget Authority Amount	127,721	179,352	48,736

CPA Summary

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

The governing body of

Gaylord

will meet on December 8th, 2021 at 7:00 pm at Gaylord City Office 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 Gaylord City 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 of the 2022 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget 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	40,532	76.400	41,300	74.455	49,000	21,403	56.114
Debt Service							
Library	1,721	3.892	729	4.363			
Special Highway	2,934		2,700		2,705		
Water	50,788		46,886		48,736		
Sewer	24,318		25,450		27,000		
Special Fire	8,853		9,400		10,000		
	8,000						
Totals	137,146	80.292	126,465	78.818	137,441	21,403	56.114
*Revenue Neutral Rate***							69.204
Less: Transfers	0		0		0		
Net Expenditure	137,146		126,465		137,441		
Total Tax Levied	31		30		xxxxxxxxxxxxxxxxx		
Assessed Valuation	380		381,426		381,426		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	145,000	136,000	127,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	45,000	39,585
Total	145,000	181,000	166,585

*Tax rates are expressed in mills

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

Aubrey Neussendorfer

City Official Title: City Clerk

Gaylord 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	9,108	13,865	18,315
Receipts:			
Charges to Customers	26,725	27,500	28,500
Insurance Dividend	225	200	200
Miscellaneous	2,125	2,200	2,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**29,075**	**29,900**	**30,900**
Resources Available:	**38,183**	**43,765**	**49,215**
Expenditures:			
Salaries& Wages	5,621	5,700	5,800
Utilities	915	1,000	1,100
Onsurance	1,582	1,650	1,800
Repairs & Maint	540	1,000	1,200
Fuel	10	50	50
Admin/Office/{pstage	1,615	1,800	1,800
Trash Services Contract	13,790	14,000	15,000
Chemicals	245	250	250
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**24,318**	**25,450**	**27,000**
Unencumbered Cash Balance Dec 31	13,865	18,315	22,215
2020/2021/2022 Budget Authority Amoun	25,697	35,514	27,000

Adopted Budget **Special Fire**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	4,559	5,897	5,347
Receipts:			
Township Contracts	8,300	8,300	8,300
Insrance Dividend	45	50	50
Donations	46	0	30
Reimbursed Expenses	1,800	500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,191**	**8,850**	**8,880**
Resources Available:	**14,750**	**14,747**	**14,227**
Expenditures:			
Utilities	1,845	1,900	2,000
Insurance	1,050	1,000	1,100
Payroll Taxes& Salaries	242	250	300
Fuel	0	50	200
Equipment & Tools	2,100	2,200	2,300
Repairs and Maint Trucks	3,516	3,500	3,600
Repairs and Maint Building	100	500	500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,853**	**9,400**	**10,000**
Unencumbered Cash Balance Dec 31	5,897	5,347	4,227
2020/2021/2022 Budget Authority Amoun	14,473	15,741	10,000

CPA Summary

in the Kansas Supreme Court Administrative Order 2020- suspension of time contained in the Kansas Supreme Court Administrative Order 2020-PR-058.

You are hereby required to file your written defenses thereto on or before the 3rd day of December, 2021, at 10:00 o'clock a.m. on said day, in said court, in the City of Smith Center, at which time and place said cause will be heard. Should you fail therein, judg-

THE STATE OF KANSAS TO ALL ABOVE-NAMED DEFENDANTS,
AND ALL OTHER PERSONS WHO ARE OR MAY BE CONCERNED:

YOU ARE HEREBY NOTIFIED that a Petition has been filed in the District Court of Smith County, Kansas, by the Plaintiffs, Roy Stokesbury and Tabetha Stokesbury, praying for an order quieting the title to the following described real estate

WAYS BY THE CITY OF GAYLORD, KANSAS, superseding all other ordinances providing for utility services passed prior to November 10", 2021.

Be it ordained by the governing body of the city of Gaylord, Kansas:

SECTION I. Everypersonoroperatorinchargeofamotorvehicle,shallwhenparkinganysuchvehicle, park or stand the same at the curb along the side of the roadway

vehicles, machinery, junk and merchandise, to a place designated, the same shall not be deemed to relieve the owner or responsible person from any penalty of this ordinance.

SECTION III. All ordinances or parts of ordinances contravening to the provisions of this ordinance are repealed.

SECTION IV. Any person upon conviction of the violation of any provision of the ordinance shall be punished by a daily fine of not less than

on the 15th day of October, 2021, requesting a judgment and order changing her name

Zone.

First Published in Smith County Pioneer November 25, 2021

City

NOTICE OF BUDGET HEARING 2022

The governing body of
Gaylord
will meet on December 8th, 2021 at 7:00 pm at Gaylord City Office 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 Gaylord City Office and will be available at this hearing.

BUDGET SUMMARY

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	40,532	76.400	41,300	74.455	49,000	21,403	56.114
Debt Service							
Library	1,721	3.892	729	4.363			
Special Highway	2,934		2,700		2,705		
Water	50,788		46,886		48,736		
Sewer	24,318		25,450		27,000		
Special Fire	8,853		9,400		10,000		
	8,000						
Totals	137,146	80.292	126,465	78.818	137,441	21,403	56.114
*Revenue Neutral Rate***							69.204
Less: Transfers	0		0		0		
Net Expenditure	137,146		126,465		137,441		
Total Tax Levied	31		30		xxxxxxxxxxxxxxxxx		
Assessed Valuation	380		381,426		381,426		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	145,000	136,000	127,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	45,000	39,585
Total	145,000	181,000	166,585

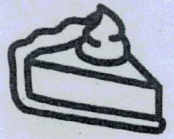
*Tax rates are expressed in mills

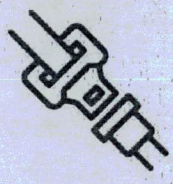
*** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Aubrey Neussendorfer
City Official Title: City Clerk

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