State of Kansas
City

2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (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		6			
Fund	**K.S.A.**				
General	12-101a	6	78,100	17,960	
Debt Service	10-113				
Library	12-1220		2,100	1,566	
Special Highway			8,550		
Water			100,000		
Sewer			42,315		
Special Fire			22,000		
Totals		xxxxxx	253,065	19,526	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 47.311

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

Barbara Lehman Mayor 8/18/22

Date Attested: _____ 2022

County Clerk

Governing Body

Gaylord

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	21,403	2,869	72	863	209	19
Debt Service						
Library						
TOTAL	21,403	2,869	72	863	209	19

County Treas Motor Vehicle Estimate 2,869

County Treas Recreational Vehicle Estimate 72

County Treas 16/20M Vehicle Estimate 863

County Treas Commercial Vehicle Tax Estimate 209

County Treas Watercraft Tax Estimate 19

Motor Vehicle Factor 0.13404

Recreational Vehicle Factor 0.00337

16/20 Vehicle Factor 0.04033

Commercial Vehicle Factor 0.00978

Watercraft Factor 0.00089

Gaylord 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	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 2022 and/or 2023 from a non-budgeted fund.

State of Kansas
City

Gaylord

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2017	5/3/2017	5/1/2032	4.90	150,000	118,000	5/1	5/1	2,891	9,000	2,671	10,000
						11/1	11/1	2,670	0	2,426	0
Total G.O. Bonds					**118,000**			**5,561**	**9,000**	**5,097**	**10,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**118,000**			**5,561**	**9,000**	**5,097**	**10,000**

Gaylord

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 2022	Payments Due 2022	Payments Due 2023
Lift Station	2/12/2020	4/23/1900	3.85	45,000	34,976	5,415	5,415
				Totals	**34,976**	**5,415**	**5,415**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2023

Library found in: Gaylord
Smith

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each vear.

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem Tax	$0	$1,566
Delinquent Tax	$99	$100
Motor Vehicle Tax	$325	
Recreational Vehicle Tax	$10	
16/20M Vehicle Tax	$50	
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$484	$1,666
Difference in Total Taxes:	$1,182	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$435,832	$452,396
Did Assessed Valuation Decrease?	No	
Levy Rate		3.462
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please seek assistance from the State Library.

Gaylord

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	24,213	35,050	37,978
Receipts:			
Ad Valorem Tax	27,390	21,403	xxxxxxxxxxxxxxx
Delinquent Tax	1,841	1,700	
Motor Vehicle Tax	6,020	5,900	2,869
Recreational Vehicle Tax	136	125	72
16/20M Vehicle Tax	702	650	863
Commercial Vehicle Tax	410	400	209
Watercraft Tax	0	0	19
Gross Earning (Intangible) Tax	1,038	950	0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax	2,895	2,850	2,900
Local Sales Tax	7,642	7,700	7,750
Franchise Tax	4,927	4,900	5,100
Licenses	0	100	100
Donations		250	250
Rents	596	500	500
Reimbursed Expenses	163	250	250
Misc.	1,219	1,100	1,500
In Lieu of Tax (IRB)			
Interest on Idle Funds	250	300	350
Neighborhood Revitalization Rebate	-340	-250	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**54,889**	**48,828**	**22,732**
Resources Available:	**79,102**	**83,878**	**60,711**
Expenditures:			
Salaries & Wages	4,300	4,500	4,500
Employee Benefits	0	0	0
Payroll Taxes	571	550	550
Repairs & Maint. Equipment	304	500	1,000
Repairs & Maint. Buildings	1,674	2,000	2,000
Utilities	9,426	10,100	10,500
Contract Services	0	0	0
Insurance	6,203	6,800	7,000
Capital Outlay			30,000
Tools/Equipment	6,200	2,500	3,000
Admin/Office	1,378	3,500	2,500
Community Center Supplies	234	1,500	1,500
Fuel			100
Hospital Payments	11,115	12,000	13,500
Annual Dues	702	750	750
City Fire Share	376	500	500
Postage	87	100	100
Publishing	534	500	500
Miscellaneous	948	100	100
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**44,052**	**45,900**	**78,100**
Unencumbered Cash Balance Dec 31	35,050	37,978	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	63,465	49,000	78,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	78,100
		Tax Required	17,389
	Delinquent Comp Rate:	3.3%	571
		Amount of 2022 Ad Valorem Tax	**17,960**

CPA Summary

State of Kansas
City

Gaylord 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	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:			
Library Appropriation			
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.3%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	484
Receipts:			
Ad Valorem Tax	1,599	0	xxxxxxxxxxxxxxxx
Delinquent Tax	99	99	100
Motor Vehicle Tax	306	325	
Recreational Vehicle Tax	7	10	
16/20M Vehicle Tax	35	50	
Commercial Vehicle Tax	21	25	
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-20	-25	0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**2,047**	**484**	**100**
Resources Available:	**2,047**	**484**	**584**
Expenditures:			
Library Appriations	2,047	0	2,100
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**2,047**	**0**	**2,100**
Unencumbered Cash Balance Dec 31	0	484	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	2,100	0	2,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,100
		Tax Required	1,516
	Delinquent Comp Rate:	3.3%	50
		Amount of 2022 Ad Valorem Tax	1,566

Qualifies for

CPA Summary

Gaylord

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,968	13,034	13,514
Receipts:			
State of Kansas Gas Tax	3,025	2,880	2,920
County Transfers Gas		0	0
misc.	11,126	250	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**14,151**	**3,130**	**3,420**
Resources Available:	**16,119**	**16,164**	**16,934**
Expenditures:			
Salaries & Wages/Payroll Taxes	450	250	250
Repairs & Maint	55	400	1,500
Tools/Equipment	1,000	400	5,000
Insurance	1,580	1,600	1,800
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,085**	**2,650**	**8,550**
Unencumbered Cash Balance Dec 31	13,034	13,514	8,384
2021/2022/2023 Budget Authority Amount	3,138	2,705	8,550

Adopted Budget **Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	86,321	95,248	109,889
Receipts:			
Charges to Customers	56,593	58,291	60,689
New Connections	488	500	500
Metermaid	240	250	1,000
miscellaneous	739	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**58,060**	**60,041**	**63,189**
Resources Available:	**144,381**	**155,289**	**173,078**
Expenditures:			
Salaries & Wages/Payroll Taxes	5,623	5,700	6,000
Repairs & Maint./Fuel/Equip/Tools	14,307	10,000	50,000
Utilities	2,963	3,000	4,000
Insurance	3,613	3,700	4,000
Bond Paymentts	15,004	15,000	22,000
Chemicals	2,365	2,500	3,000
Lab Fees & Sales Tax	1,888	1,800	2,000
Admin/Office/Postage	2,101	2,500	2,500
Contract Services	1,269	1,200	1,500
Cash Forward (2023 column)			
Miscellaneous			5,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**49,133**	**45,400**	**100,000**
Unencumbered Cash Balance Dec 31	95,248	109,889	73,078
2021/2022/2023 Budget Authority Amount	179,352	48,736	100,000

CPA Summary

Gaylord 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	9,107	17,670	29,087
Receipts:			
Charges to Customers	36,633	37,732	38,864
Interest on Idle Funds			
Miscellaneous	575	600	600
Does miscellaneous exceed 10% of Total R			
Total Receipts	**37,208**	**38,332**	**39,464**
Resources Available:	**46,315**	**56,002**	**68,551**
Expenditures:			
Salaries & Wages/Payroll Taxes	5,633	4,500	5,500
Utilties	711	800	900
Insurance	1,171	1,300	1,500
Repair/Maint/Tools/Equipment	2,365	1,500	10,000
Lift Station Payment	5,415	5,415	5,415
Chemicals	276	500	1,000
Trash Contract	12,253	12,500	13,000
Admin/Office/Postage	821	400	1,000
Cash Forward (2023 column)			
Miscellaneous			4,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**28,645**	**26,915**	**42,315**
Unencumbered Cash Balance Dec 31	17,670	29,087	26,236
2021/2022/2023 Budget Authority Amoun	35,514	27,000	42,315

Adopted Budget **Special Fire**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,559	10,858	12,458
Receipts:			
Township Contracts	10,250	10,250	10,250
Reimbursed Expenses	372	500	500
Donations	881	850	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,503**	**11,600**	**11,250**
Resources Available:	**16,062**	**22,458**	**23,708**
Expenditures:			
Utilities	1,788	1,900	2,000
Insurance	1,173	1,200	1,500
Payroll & Payroll Taxes	0	0	500
Fuel	0	500	1,000
Equipment/Tools	360	500	5,000
Repair & Maint. Trucks	1,383	5,000	10,000
Repair & Maint. Building	0	900	1,000
Cash Forward (2023 column)			
Miscellaneous	500	0	1,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,204**	**10,000**	**22,000**
Unencumbered Cash Balance Dec 31	10,858	12,458	1,708
2021/2022/2023 Budget Authority Amoun	15,741	10,000	22,000

CPA Summary

2023

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

Gaylord

Non-Budgeted Funds

(1) Fund Name:	0	(2) Fund Name:	0	(3) Fund Name:	0	(4) Fund Name:	0	(5) Fund Name:	0	Total
Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
SCCF	8,000									
Total Receipts	8,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	8,000
Resources Available:	8,000	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	8,000
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Daves Heating&Coolin	8,000									
Total Expenditures	8,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	8,000
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

NOTICE OF BUDGET HEARING

2023

The governing body of

Gaylord

will meet on August 18th, 2022 at 7 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 ad valorem tax.

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

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Estimate Tax Rate*
General	44,052	76.400	45,900	49.108	78,100	17,960	39.700
Debt Service							
Library	2,047	3.892			2,100	1,566	3.462
Special Highway							
Water	3,085		2,650		8,550		
Sewer	49,133		45,400		100,000		
Special Fire	28,645		26,915		42,315		
	5,204		10,000		22,000		
Totals	8,000						
	140,166	80.292	130,865	49.108	253,065	19,526	43.162
						*Revenue Neutral Rate***	*47.311*
Less: Transfers	0		0		0		
Net Expenditure	140,166		130,865		253,065		
Total Tax Levied	30		21,403		xxxxxxxxxxxxxxxxx		
Assessed Valuation	381,426		435,832		452,396		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	136,000	127,000	118,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	45,000	39,585	34,976
Total	181,000	166,585	152,976

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by KSA 79-2988*

Aubrey Neussendorfer

City Official Title: City Clerk

Gaylord

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. Said newspaper is not a trade, religious or fra tion.

Said newspaper is a weekly publish week and has been published continuous ruptedly in said county and state for a than five years prior to the first publ notice; and has been admitted at the Smith Center, Kansas, in said county a matter.

That the attached notice is a true co was published in the regular and entir

newspaper for 1 consecutive

the first publication thereof being made

the 4 day of Aug.

with subsequent publications being mad following dates:

_____, 20____

_____, 20____

_____, 20____

Signed: [signature]

Subscribed and sworn to before me this _____

day of _____, 20____.

NOTARY PUBLIC - State of Kansas
SUSAN R. KRILEY
My Appt. Expires 6/5/2023

Susan R Kriley
Notary Public's Signature

My commission expires: June 5, 2023

Publication Fee	$	108.75
Affidavit, Notary's Fee	$	.60
Additional copies ____ @ ____	$	
Total Publication Fee	$	109.35

First published in the Smith Co. Pioneer Thursday August 4, 2022.

NOTICE OF BUDGET HEARING

The governing body of
Gaylord
will meet on August 18th, 2022 at 7 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 ad valorem tax.
Detailed budget information is available at Gaylord City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021			Current Year Estimate for 2022			Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*		Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Estimate Tax Rate*
General	44,052	76.400		45,900	49.108	78,100	17,960	39.700
Debt Service								
Library	2,047	3.892				2,100	1,566	3.462
Special Highway	3,085			7,650		8,550		
Water	49,133			45,400		100,000		
Sewer	28,645			26,915		42,315		
Special Fire	5,204			10,000		22,000		
	8,000							
Totals	140,166							
		80,292		190,865	49.108	253,065	19,526	43.162
Less: Transfers	0			0		0		
Net Expenditure	140,166			190,865		253,065		
Total Tax Levied	30			21,403		xxxxxxxxxxxxxxxx		
Assessed Valuation	381,426			435,832		452,396		
						*Revenue Neutral Rate***		47.311

Outstanding Indebtedness,

	2020	2021	2022
January 1,			
G.O. Bonds	136,000	127,000	118,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	45,000	39,585	34,976
Total	181,000	166,585	152,976

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by KSA 79-2988*

Aubrey Nesseandefer
City Official Title: City Clerk