State of Kansas
Special District
2026

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 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	27,941	10,578	2.400
Totals		xxxxxxxxx	27,941	10,578	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

4406898

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	2.389
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Goheen & Slavik CPAs, LLC

Address:
901 Morgan Ave
Downs, KS 67437
Email:
aslavik@gscpallc.com

Attest: Sept 15, 2025

County Clerk

Governing Body

CPA Summary

Gaylord Cemetery District #1
Smith County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	10,576	456	16	114	29	9
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	10,576	456	16	114	29	9

County Treas Motor Vehicle Estimate 456

County Treas Recreational Vehicle Estimate 16

County Treas 16/20M Vehicle Estimate 114

County Treas Commercial Vehicle Tax Estimate 29

County Treas Watercraft Tax Estimate 9

MVT Factor 0.04312

RVT Factor 0.00151

16/20M Factor 0.01078

Comm Veh Facto 0.00274

Watercraft Facto 0.00085

2026

Gaylord Cemetery District #1
Smith County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	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 2025 and/or 2026 from a non-budgeted fund.

Gaylord Cemetery District #1
Smith County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
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, 2025	Payments Due 2025	Payments Due 2026
			Total	**0**	**0**	**0**	**0**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	31,479	28,423	16,739
Receipts:			
Ad Valorem Tax	10,473	10,576	xxxxxxxxxxxxxxxx
Delinquent Tax	104		
Motor Vehicle Tax	588	510	456
Recreational Vehicle Tax	19	12	16
16/20M Vehicle Tax	177	178	114
Commercial Vehicle Tax	37	33	29
Watercraft Tax		7	9
Lot Sales	350		
Donations	500		
Reimbursements	340		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**12,588**	**11,316**	**624**
Resources Available:	**44,067**	**39,739**	**17,363**
Expenditures:			
Contractual	11,920	12,000	14,941
Supplies	2,371	5,000	5,000
Operations	1,353	6,000	7,000
Cash Reserve (2026 column)			1,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**15,644**	**23,000**	**27,941**
Unencumbered Cash Balance Dec 31	28,423	16,739	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	25,700	27,600	27,941
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,941
		Tax Required	10,578
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	10,578

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Gaylord Cemetery District #1
Smith County
will meet on Sept. 9 2025 at 5:00 P.M. at 408 1st St, Gaylord, KS 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 Smith County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 202		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	15,644	2.725	23,000	2.282	27,941	10,578	2.389
Totals	15,644	2.725	23,000	2.282	27,941	10,578	2.389
						*Revenue Neutral Rate***	*2.389*
Less: Transfers	0		0		0		
Net Expenditures	15,644		23,000		27,941		
Total Tax Levied	10,576		10,576		xxxxxxxxxxxxxxx		
Assessed Valuation	3,881,495		4,634,826		4,426,921		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
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 KSA 79-2988*

Edith McClain

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2026

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	15,644	2.725	23,000	2.282	27,941	10,578	2.389
Totals	15,644	2.725	23,000	2.282	27,941	10,578	2.389
						*Revenue Neutral Rate***	2.389
Less: Transfers	0		0		0		
Net Expenditures	15,644		23,000		27,941		
Total Tax Levied	10,576		10,576		xxxxxxxxxxxxxxx		
Assessed Valuation	3,881,495		4,634,826		4,426,921		

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Edith McClain

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