2025

CERTIFICATE

To the Clerk of Smith County, State of Kansas
We, the undersigned, officers of
City 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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	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	7	74,250	17,231	33.754
Debt Service	10-113				
Library	12-1220		2,600	2,266	4.439
Special Highway			11,690		
Water			175,000		
Sewer			87,800		
Special Fire			28,500		
Totals		xxxxxx	379,840	19,497	38.193
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					510481
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	38.756
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by: _____

Address: _____

Email: _____

Date Attested: August 21 2024

Joellen Hart
County Clerk

Governing Body

Barbara Lehman Mayor 8/14/24
Dana Dawley Council 8/14/24
Council 8/14/24
Council 8/14/24
Council 8-14-24
Council 8-14-24

City of Gaylord

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	17,050	2,012	31	352	249	19
Debt Service						
Library	2,456	290	5	51	36	3
TOTAL	19,506	2,302	36	403	285	22

County Treas Motor Vehicle Estimate 2,302

County Treas Recreational Vehicle Estimate 36

County Treas 16/20M Vehicle Estimate 403

County Treas Commercial Vehicle Tax Estimate 285

County Treas Watercraft Tax Estimate 22

Motor Vehicle Factor 0.11801

Recreational Vehicle Factor 0.00186

16/20 Vehicle Factor 0.02068

Commercial Vehicle Factor 0.01462

Watercraft Factor 0.00110

City of Gaylord

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2017	5/3/2017	5/1/2032	4.90	150,000	99,000	5/1	5/1	2,426	10,000	2,181	10,000
Total G.O. Bonds					**99,000**			**2,426**	**10,000**	**2,181**	**10,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**99,000**			**2,426**	**10,000**	**2,181**	**10,000**

State of Kansas
City

City of Gaylord

2025

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 2024	Payments Due 2024	Payments Due 2025
Lift Station	2/12/2020	4/23/2029	3.85	45,000	28,777	5,415	5,415
				Totals	**28,777**	**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: 2025

Library found in: City of Gaylord
Smith County

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 year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$2,456	$2,266
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$290
Recreational Vehicle Tax	$0	$5
16/20M Vehicle Tax	$0	$51
	$0	$0
TOTAL TAXES	$2,456	$2,612
Difference in Total Taxes:	$156	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$505,735	$503,276
Did Assessed Valuation Decrease?	Yes	
Levy Rate	4.856	4.502
Difference in Levy Rate:	(0.354)	
Qualify for grant: Not Qualify		

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

City of Gaylord

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	78,100	72,919	52,719
Receipts:			
Ad Valorem Tax	19,526	17,050	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			2,012
Recreational Vehicle Tax			31
16/20M Vehicle Tax			352
Commercial Vehicle Tax			249
Watercraft Tax			19
Gross Earning (Intangible) Tax	1,300		2,025
Local Alcoholic Liquor			
Compensating Use Tax	7,900	8,500	
Local Sales Tax	5,000	6,500	
Franchise Tax	5,000	6,500	
Licenses			
Building Permits			
State of Kansas			
Rent	400	500	
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	39,126	39,050	4,688
Resources Available:	117,226	111,969	57,408
Expenditures:			
Salaries & Wages	5,200	6,300	16,300
Payroll Taxes	500	700	700
Repairs & Maint. Equipment	0	1,500	1,500
Repairs & Maint. Buildings	500	3,000	3,000
Utilities	10,000	13,500	16,000
Contract Services	1,407	3,000	3,000
Insurance	6,500	7,500	10,000
Tools/Equipment	500	1,500	1,500
Admin/Office	3,000	5,000	5,000
Community Center Supplies	2,500	2,000	2,000
Fuel	500	500	500
Hospital Payments	12,000	13,000	13,000
Annual Dues	550	550	550
City Fire Share	500	500	500
Postage	650	700	700
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	44,307	59,250	74,250
Unencumbered Cash Balance Dec 31	72,919	52,719	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	48,916	69,350	74,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	74,250
		Tax Required	16,842
	Delinquent Comp Rate:	2.3%	389
		Amount of 2024 Ad Valorem Tax	17,231

CPA Summary

City of Gaylord 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	14,550	16,660	8,850
Receipts:			
State of Kansas Gas Tax	2,860	2,840	2,840
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,860**	**2,840**	**2,840**
Resources Available:	**17,410**	**19,500**	**11,690**
Expenditures:			
Salaries/Wages/Payroll Taxes	500	650	750
Repairs & Maintenance	250	10,000	10,940
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**750**	**10,650**	**11,690**
Unencumbered Cash Balance Dec 31	16,660	8,850	0
2023/2024/2025 Budget Authority Amoun	0	12,650	11,690

See Tab A

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	112,285	125,735	130,235
Receipts:			
Charges to Customers	60,900	61,500	63,330
New Connections	650	500	500
Metermaid	2,500	2,500	2,500
Interest on Idle Funds			
Miscellaneous	1,000	1,000	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**65,050**	**65,500**	**66,330**
Resources Available:	**177,335**	**191,235**	**196,565**
Expenditures:			
Salaries/Wages/Payroll Taxes	5,600	6,500	16,500
Repairs/Equipment/Fuel/Tools	12,500	15,000	95,000
Utilities	3,500	4,000	4,000
Insurance	4,000	5,000	15,000
Bond Payments	16,000	18,500	18,500
Chemicals	3,500	4,000	10,000
Lab Fees & Sales Tax	2,000	2,500	5,500
Admin /Office Supplies	2,500	3,000	8,000
Contract Servicve	2,000	2,500	2,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**51,600**	**61,000**	**175,000**
Unencumbered Cash Balance Dec 31	125,735	130,235	21,565
2023/2024/2025 Budget Authority Amoun	0	61,000	175,000

See Tab A

CPA Summary

City of Gaylord

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	29,145	40,766	47,124
Receipts:			
Charges to Customers	38,988	40,158	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**38,988**	**40,158**	**45,000**
Resources Available:	**68,133**	**80,924**	**92,124**
Expenditures:			
Salaries/Wages/Payroll Taxes	5,750	8,500	8,500
Utilities	925	1,100	1,100
Insurance	1,925	2,200	2,200
Repairs/Maint/Tools/Equipment	1,100	2,500	55,000
Lift Station Payment	5,415	5,500	5,500
Chemicals	300	500	500
Trash Contract	11,952	13,500	15,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**27,367**	**33,800**	**87,800**
Unencumbered Cash Balance Dec 31	40,766	47,124	4,324
2023/2024/2025 Budget Authority Amount	0	34,000	87,800

See Tab A

Adopted Budget **Special Fire**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	18,613	21,563	17,063
Receipts:			
Charges to Customers	10,500	11,000	11,500
Reimbursed Expenses	500	500	
Donations	0	500	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,000**	**12,000**	**11,500**
Resources Available:	**29,613**	**33,563**	**28,563**
Expenditures:			
Utilities	1,900	2,000	2,500
Insurance	1,300	1,400	2,000
Payroll & Payroll Taxes	250	300	500
Fuel	100	300	1,000
Equipment/Tools	1,500	5,000	10,000
Repair & Maintenance Trucks	2,500	5,000	10,000
Repair & Maintenance Building	500	2,500	2,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,050**	**16,500**	**28,500**
Unencumbered Cash Balance Dec 31	21,563	17,063	63
2023/2024/2025 Budget Authority Amount	0	26,500	28,500

See Tab A

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Gaylord
will meet on August 14,2024 at 8:00 p.m. at 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 City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	44,307	39.596	59,250	33.713	74,250	17,231	34.238
Debt Service							
Library	2,300	3.453	2,456	4.856	2,600	2,266	4.502
Special Highway	750		10,650		11,690		
Water	51,600		61,000		175,000		
Sewer	27,367		33,800		87,800		
Special Fire	8,050		16,500		28,500		
Totals	134,374	43.049	183,656	38.569	379,840	19,497	38.740
						*Revenue Neutral Rate***	*38.756*
Less: Transfers	0		0		0		
Net Expenditure	134,374		183,656		379,840		
Total Tax Levied	19,526		19,506		xxxxxxxxxxxxxxxxx		
Assessed Valuation	453,586		505,735		503,276		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	118,000	109,000	99,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	34,976	30,869	28,777
Total	152,976	139,869	127,777

*Tax rates are expressed in mills

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

Kim Ifland
City Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
City of Gaylord
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES
Smith County

Revenue Neutral Rate*	38.756	Proposed Tax Rate	38.740

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 503,276

Valuation Factor: 503.276

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF BUDGET HEARING

2025

The governing body of
City of Cedford
will meet on August 14,2024 at 5:00 p.m. at 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 City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	44,307	39.398	59,250	33.713	74,330	17,231	34.230
Debt Service							
Library	2,300	3.450	2,436	4.836	2,600	2,266	4.502
Special Highway	750		10,650		11,600		
Water	31,600		61,000		175,000		
Sewer	27,397		33,800		57,800		
Special Plan	8,020		18,500		29,500		
Totals	124,374	43,049	187,636	38.549	370,830	19,497	38.732
						Revenue Neutral Rate**	38.732
Less Transfers	0		0		0		
Net Expenditure	124,374		187,636		370,830		
Total Tax Levied	19,426		19,506		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	483,536		503,735		503,876		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	113,000	109,000	99,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	34,976	30,869	28,777
Total	132,976	139,869	127,777

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

Kim Hiland
City Official Title: City Clerk

(Published in the Smith County Pioneer Thursday, July 25, 2024.)