State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Gaylord
will meet on September 10, 2025 at 7:30 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 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 for 2024		Current Year Estimate for 2025		Proposed Budget 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	69,303	33.713	52,500	33.754	61,500	17,542	30.787
Library	2,554	4.856	2,266		2,310	1,955	3.430
Special Highway	6,809		3,021		7,856		
Water	62,944		48,500		165,837		
Sewer/Trash	31,226		30,000		55,984		
Special Fire	11,992		5,000		27,797		
Totals	184,827	38.569	141,287	38.193	321,284	19,496	34.217
						*Revenue Neutral Rate***	*34.218*
Less: Transfers	0		0		0		
Net Expenditure	184,827		141,287		321,284		
Total Tax Levied	19,506		19,497		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	505,735		510,481		569,778		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	109,000	99,000	89,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	30,869	28,777	24,416
Total	139,869	127,777	113,416

*Tax rates are expressed in mills

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

Kim Ifland
Official Title: City Clerk

State of Kansas
City

2026

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

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		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	61,500	17,542	
Debt Service	10-113	8			
Library	12-1220	8	2,310	1,955	
Special Highway		9	7,856		
Water		9	165,837		
Sewer/Trash		10	55,984		
Special Fire		10	27,797		
Totals		xxxxx	321,284	19,495	
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	34.218
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: Sept 10, 2025
County Clerk

Barbara Lefgren - Mayor 9-10-25
Council
Council
Council
Council
Council
Governing Body

CPA Summary

City of Gaylord

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	17,231	2,656	40	149	259	24
Debt Service						
Library	2,266	349	5	20	34	3
TOTAL	19,497	3,005	45	169	293	27

County Treas Motor Vehicle Estimate 3,005
County Treas Recreational Vehicle Estimate 45
County Treas 16/20M Vehicle Estimate 169
County Treas Commercial Vehicle Tax Estimate 293
County Treas Watercraft Tax Estimate 27

Motor Vehicle Factor 0.15415
Recreational Vehicle Factor 0.00233
16/20M Vehicle Factor 0.00868
Commercial Vehicle Factor 0.01501
Watercraft Factor 0.00139

City of Gaylord

2026

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.

City of Gaylord

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 20017	5/3/2017	5/1/2032	4.90	150,000	89,000	5/1	5/1	2,181	10,000	1,936	10,000
Total G.O. Bonds					**89,000**			**2,181**	**10,000**	**1,936**	**10,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**89,000**			**2,181**	**10,000**	**1,936**	**10,000**

State of Kansas
City

City of Gaylord

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item 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
Lift Station	2/12/2020	47231	3.85	45,000	24,416	5,415	5,415
Totals					**24,416**	**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: 2026

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 2025	Proposed Year 2026
Ad Valorem Tax	$2,266	$1,955
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$349
Recreational Vehicle Tax	$0	$5
16/20M Vehicle Tax	$0	$20
TOTAL TAXES	$2,266	$2,329
Difference in Total Taxes:	$63	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$510,481	$569,778
Did Assessed Valuation Decrease?	No	
Levy Rate		3.430
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 see the below narrative for assistance

City of Gaylord 2026

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	72,919	54,623	38,904
Receipts:			
Ad Valorem Tax	22,719	17,231	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			2,656
Recreational Vehicle Tax			40
16/20M Vehicle Tax			149
Commercial Vehicle Tax			259
Watercraft Tax			24
Gross Earning (Intangible) Tax			2,479
Compensating Use Tax	9,672	10,000	
Local Sales Tax	1,276	1,300	
Franchise Tax	8,185	8,250	
Licenses			
Memorial	5,500		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	3,655		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**51,007**	**36,781**	**5,608**
Resources Available:	**123,926**	**91,404**	**44,512**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	123,926	91,404	44,512
Expenditures:			
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	0	0	0
Salary and Wages	9,601	0	21,000
Withholding Taxes	4,947	5,000	5,000
Utilities	10,470	11,000	11,000
Repairs	4,000	5,000	2,500
Smith County Mem Hospital	8,977	9,000	9,000
Insurance	15,692	16,000	9,000
Fire Truck	7,800		
Parts and repairs	2,549	1,500	4,000
Cash Reserve (2026 column)			
Miscellaneous	5,267	5,000	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**69,303**	**52,500**	**61,500**
Unencumbered Cash Balance Dec 31	54,623	38,904	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	69,350	95,750	61,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	61,500
		Tax Required	16,988
	Delinquent Comp Rate:	3.3%	554
		Amount of 2025 Ad Valorem Tax	17,542

CPA Summary

City of Gaylord 2026

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Page Total	0	0	0

(Note: Should agree with general sub-totals.)

City of Gaylord 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Appropriation to Library			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 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 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	6	6
Receipts:			
Ad Valorem Tax	2,560	2,266	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			349
Recreational Vehicle Tax			5
16/20M Vehicle Tax			20
Commercial Vehicle Tax			34
Watercraft Tax			3
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,560	2,266	411
Resources Available:	2,560	2,272	417
Expenditures:			
Appropriation to Library	2,554	2,266	2,310
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,554	2,266	2,310
Unencumbered Cash Balance Dec 31	6	6	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	2,800	2,600	2,310
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,310
		Tax Required	1,893
	Delinquent Comp Rate:	3.3%	62
		Amount of 2025 Ad Valorem Tax	1,955

CPA Summary

City of Gaylord 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	12,036	5,227	5,006
Receipts:			
State of Kansas Gas Tax		0	2,850
County Transfers Gas		0	0
		2,800	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**2,800**	**2,850**
Resources Available:	**12,036**	**8,027**	**7,856**
Expenditures:			
Salaries	1,674	3,021	7,500
Repairs	5,135		356
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,809**	**3,021**	**7,856**
Unencumbered Cash Balance Dec 31	5,227	5,006	0
2024/2025/2026 Budget Authority Amount	12,650	11,690	7,856

Adopted Budget

Water	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	134,935	118,837	117,837
Receipts:			
Water Receipts	46,847	47,500	48,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**46,847**	**47,500**	**48,000**
Resources Available:	**181,782**	**166,337**	**165,837**
Expenditures:			
Salaries	11,750	20,000	30,000
Repairs	38,360	25,000	100,000
Water Testing	1,000	1,000	1,000
Parts	7,267	2,500	25,000
Utilities	4,567	0	
Water Truck			
Cash Reserve (2026 column)			
Miscellaneous			9,837
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**62,944**	**48,500**	**165,837**
Unencumbered Cash Balance Dec 31	118,837	117,837	0
2024/2025/2026 Budget Authority Amount	61,000	175,000	165,837

See Tab A

CPA Summary

City of Gaylord 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer/Trash**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	15,367	17,984	21,984
Receipts:			
Customer Receipts	33,843	34,000	34,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,843**	**34,000**	**34,000**
Resources Available:	**49,210**	**51,984**	**55,984**
Expenditures:			
Trash Removal	14,904	15,000	25,000
Salaries	4,302	8,000	20,000
Repairs	5,055	5,000	10,000
Fire Truck	6,965	2,000	984
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**31,226**	**30,000**	**55,984**
Unencumbered Cash Balance Dec 31	17,984	21,984	0
2024/2025/2026 Budget Authority Amount	34,000	87,800	55,984

Adopted Budget

Special Fire	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	12,389	11,197	16,997
Receipts:			
Township	10,800	10,800	10,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,800**	**10,800**	**10,800**
Resources Available:	**23,189**	**21,997**	**27,797**
Expenditures:			
Repairs	9,623	2,500	20,000
Fees	250		297
Utilties	2,119	2,500	7,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,992**	**5,000**	**27,797**
Unencumbered Cash Balance Dec 31	11,197	16,997	0
2024/2025/2026 Budget Authority Amount	26,500	28,500	27,797

CPA Summary

City of Gaylord 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

City of Gaylord 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

City of Gaylord 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

City of Gaylord 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Gaylord
will meet on September 10, 2025 at 7:30 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 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 for 2024		Current Year Estimate for 2025		Proposed Budget 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	69,303	33.713	52,500	33.754	61,500	17,542	30.787
Library	2,554	4.856	2,266		2,310	1,955	3.430
Special Highway	6,809		3,021		7,856		
Water	62,944		48,500		165,837		
Sewer/Trash	31,226		30,000		55,984		
Special Fire	11,992		5,000		27,797		
Totals	184,827	38.569	141,287	38.193	321,284	19,496	34.217
						*Revenue Neutral Rate***	*34.218*
Less: Transfers	0		0		0		
Net Expenditure	184,827		141,287		321,284		
Total Tax Levied	19,506		19,497		xxxxxxxxxxxxxxxxx		
Assessed Valuation	505,735		510,481		569,778		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	109,000	99,000	89,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	30,869	28,777	24,416
Total	139,869	127,777	113,416

*Tax rates are expressed in mills

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

Kim Ifland
Official Title: City Clerk

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Gaylord

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.

Detailed budget information is available at 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 for 2024		Current Year Estimate for 2025		Proposed Budget 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	69,303	33.713	52,500	33.754	61,500	17,542	30.787
Debt Service				4.439			
Library	2,554	4.856	2,266		2,310	1,955	3.430
Special Highway	6,809		3,021		7,856		
Water	62,944		48,500		165,837		
Sewer/Trash	31,226		30,000		55,984		
Special Fire	11,992		5,000		27,797		
Totals	184,827	38.569	141,287	38.193	321,284	19,496	34.217
						*Revenue Neutral Rate***	*34.218*
Less: Transfers	0		0		0		
Net Expenditure	184,827		141,287		321,284		
Total Tax Levied	19,506		19,497		xxxxxxxxxxxxxxxxx		
Assessed Valuation	505,735		510,481		569,778		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	109,000	99,000	89,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	30,869	28,777	24,416
Total	139,869	127,777	113,416

*Tax rates are expressed in mills

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

0

Official Title: 0

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*	34.218	Proposed Tax Rate	34.217

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

City of Gaylord

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2025 July 1 Valuation: 569,778

Valuation Factor: 569.778

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Budget Workbook Instructions

Please read these instructions carefully. If after reviewing the instructions you still have questions, contact Municipal Services at 785-296-6033 or 785-296-8083; or via email to armunis@ks.gov.

Please use the budget workbook that corresponds to the number of funds that are used by your taxing subdivision. If you do not need all the fund pages in the workbook, leave the page number field on the unused fund pages blank and number the completed fund pages sequentially. The Certificate page will be updated when the page numbers are entered on the fund pages.

Submitting the Budget

As required by KSA 79-1801, budgets without intent to exceed the Revenue Neutral Rate (RNR) are required be certified and submitted to the County Clerk by **5:00 p.m. on October 1st** of each year. If the taxing subdivision must conduct a hearing to approve exceeding the RNR, the budget must be certified and submitted to the County Clerk by **5:00 p.m. on October 1st**. If the county clerk does not receive a certified budget from a taxing subdivision, then the clerk shalll use the prior year budget and levy rates for the current year.

KSA 79-2930 requires budgets be submitted by electronic means to your County Clerk. Acceptable electronic formats are Microsoft Excel and Adobe PDF.

General Instructions

The worksheet tabs are labeled an abbreviation of the document name. The worksheet tabs are identified in workbook by referencing the tab name in parentheses. For example, the General Fund reference is (General).

All dollar amounts should be recorded in whole dollars (do not include cents).

Data should only be entered in the green-shaded cells on the budget worksheets.

The beige-shaded cells of the budget worksheets contain formulas or links which should not be changed and are protected. Most errors occur because of information entered on the input pages. If you are experiencing a problem with a protected cell, first check to see how the information was entered on the input pages. If the information was entered correctly, and you continue to experience problems, please contact Municipal Services for assistance.

The blue-shaded cells indicate where the required data input can be located.

Red-shaded cells are for notes or indicate a problem area that may need corrective action.

To print the worksheets, you can print one tab at a time or all tabs at once by highlighting the tabs that need to be printed. **Note**: Do not print the instructions, input tabs, statutes, etc. All tabs that are colored blue should be printed (if applicable) and submitted.

Workbook Preparation

Before getting started, make sure that you have all documents necessary to retrieve the input information for this year's budget. For a list of documents to have available, see the "Preparing the Budget – Documents Needed" checklist on the Municipal Services website.

1. Input Prior Year (inputPrYr): The information comes directly from last year's budget. After the information has been entered, please verify the data is correct. If at a later date, it is determined the information is incorrect, correct the information on this page, not the fund page.

a. In the green-shaded cell, enter the name of the taxing subdivision. For cities, please include "City of" before the city name.

b. Dates for the entire budget workbook are controlled by the year entered into the "Enter year being budgeted (YYYY)" field. This field will be prepopulated. If you find a date that is not correct for the budget being submitted, please contact Municipal Services for assistance.

c. Optional: To the right of the last year Ad Valorem Tax column is a tool that may be used to create an estimate of ad valorem taxes to be received in the current year. Input an estimated delinquency percentage in the green-shaded cell. If you do not wish to use an estimated delinquency percentage, leave the green-shaded field at 0.00%.

d. Follow the instruction in the blue-shaded cells to complete the green-shaded input cells applicable to your budget.

2. Input Other (inputOth): The information entered on this tab is obtained from the County Clerk, County Treasurer, Municipal Services website, and the adopted budget information from two years ago (including any amendments). After the information has been entered, please verify the data is correct.

a. Follow instruction in the blue-shaded cells to complete the green-shaded input cells.

b. **Note**: Computation of Delinquency. This allowance is not mandatory but may be used if the municipality wishes. KSA 79-2930 states that such allowance shall not exceed by more than 5% the percentage of delinquency for the preceding tax year. The delinquency rate will be applied to all tax levy fund pages.

If the taxing subdivision chooses to use the delinquency rate for some but not all tax levy funds, the taxing subdivision must delete the delinquency rate from the funds that should not include delinquency. Right-click on the tab of the fund that does not require the delinquency rate estimate and select Unprotect Sheet. Delete the data in the Delinquent Comp Rate cell. Right click on the tab of the fund page and select Protect Sheet and OK. You do not need to enter a password in the Protect Sheet window. Select OK. Go to the next fund tab and complete the same steps, if applicable.

3. Input Hearing Information (inputHearing): The information entered on this tab will populate the public hearing information to the appropriate hearing notice. Review the available options and based on the taxing subdivision needs and complete the appropriate section(s).

NOTE: All taxing subdivisions must publish the summarized budget in order to legally adopt the budget (unless otherwise authorized by law). To do this, either the "Budget Hearing Notice Only" or the "Combined Revenue Neutral Rate & Budget Hearing Notice" section and publication should be used.

a. Budget Hearing Notice Only: If the subdivision does not intend to exceed the RNR or will publish the RNR hearing information separately, this section may be used. Enter the required information into the green-shaded cells. Print and review the tab (Budget Hearing Notice). If correct, this document will be provided to the newspaper for publication. **Warning:** The publication must occur at least 10 days prior to the budget hearing.

b. Combined Revenue Neutral Rate & Budget Hearing Notice: If the subdivision intends to hold a hearing to exceed the RNR, the subdivision may elect to publish the rate and budget hearing together. This alternate publication may be used for that purpose. Enter the required information into the green-shaded cells. Print and review the tab (Combined-Rate-Bud Hearing Notice). If correct, this document will be provided to the newspaper for publication. **Warning:** The publication must occur at least 10 days prior to the budget hearing. Additionally, the rate hearing information must be published to the taxing subdivision's website, if maintained.

c. Hearing to Exceed the Revenue Neutral Rate Notice Only: If the subdivision wishes to publish the hearing information to exceed the RNR separately, this alternate publication may be used. Enter the required information into the green-shaded cells. Print and review the tab (RNR Hearing Notice). If correct, this document will be provided to the newspaper for publication. **Warning:** The publication must occur at least 10 days prior to the budget hearing. Additionally, the rate hearing information must be published to the taxing subdivision's website, if maintained.

4. Certificate (Cert): This document is populated with information entered on the fund tabs and input tabs. If there is incorrect information on the Certificate, do not correct the Certificate directly. Correct the fund or input tab that populates the information on the Certificate. If you cannot correct the error, please contact Municipal Services for assistance.

a. If someone other than a municipal employee assists in preparing the budget, please enter the person's or firm's name and address in the green-shaded cells provided at the bottom left.

b. This is a required document and must be included in the adopted budget submitted to the County Clerk.

5. Allocation of MV, RV, 16/20M, Commercial Vehicle and Watercraft Tax Estimates (Mvalloc): This information populated from the information entered on inputPrYr and inputOth. Once calculated, the motor allocation information is linked to the applicable fund pages. If information concerning on this tab is not correct, do not make changes to this tab, but rather correct the information on inputPrYr and/or inputOth.

a. This is a required document and must be included in the adopted budget submitted to the County Clerk.

6. Schedule of Transfers (Transfers): This document reports all actual, current, and proposed transfers for the taxing subdivision. Provide the statute that authorizes the transfer. The Transfer Statutes (Transfer Statutes) tab lists applicable transfer statutes for reference. If Home Rule is applied, provide the charter ordinance number in place of the statute.

a. The transfers are totaled at the bottom of the schedule and the aggregate transfer amount is linked to the hearing notice pages.

b. Adjustments are made for only those non-budgeted expenditure transfers appearing in the current and/or proposed columns of the schedule and do not have expenditures shown in the hearing notice current and proposed columns. These types of transfers are not truly an expenditure at this time and as such an adjustment is needed to show the taxpayers the actual expenditures for the municipality.

c. Each transfer listed must be recorded on the appropriate fund pages (tabs) the individual completed fund pages.

d. If there are no transfers, leave as zeroes. This document must be included in the adopted budget submitted to the County Clerk.

7. Statement of Indebtedness (Debt): This document must show all of the debt owed or proposed to be issued. The general obligation and revenue bond totals for the budget year are linked to the hearing notice pages.

a. If the taxing subdivision does not have any debt, enter "None" on the first line. This document must be included in the adopted budget submitted to the County Clerk.

8. Statement of Conditional Lease, Lease-Purchases and Certificate of Participation (LP Form): This document must be completed for all transactions in which the taxing subdivision intends to own the equipment. Principal Balance Due for the actual year is linked to the hearing notice pages.

a. If the taxing subdivision does not have any leases, enter 'None' on the first line. This document must be included in the adopted budget submitted to the County Clerk.

9. Worksheet for State Grant-In-Aid to Public Libraries and Regional Library Systems (Library Grant): This information is populated from the Library fund page and is used to determine if the municipality qualifies for a State grant. If qualified, the bottom of the Library fund page will say "Qualifies for State Library Grant" in red. If not qualified, it will say "See Library Grant tab."

a. For subdivisions with a library: If the Library fund page is used, the Certificate page will update the Table of Contents to show "Computation to Determine State Library Grant." This worksheet will be a required document in the adopted budget submitted to the County Clerk.

b. For subdivisions without a library: No action is required, and this page *does not* need to be included in the adopted budget submitted to the County Clerk.

10. The budget workbook has individual fund sheets such as, but not limited to, General Fund (General), Debt Service and Library levy fund (DebtSvs-Library), levy funds (Levy Page #), Special Highway fund (Spec Hwy), non-levy funds (No Levy Page #) and single no levy funds (Single No Levy Page #). Only complete the fund pages needed. **Do not delete unused pages.** When the fund pages are completed, the totals will be shown on the Certificate and hearing notice pages.

a. The page number for the General Fund and General Fund Detail do not prepopulate. Once the page number is manually entered at the bottom of the General Fund page, the correct page number will auto-populate at the bottom of the General Fund Detail page. If the taxing subdivision has a Library Fund, the Library Grant page will auto-populate.

b. On all tax levy fund pages, see the "Projected Carryover" tool for the proposed budgeted year. The carryover tool provides insight as what the projected cash might be using figures from the budget being submitted. The figures used are only estimates and if the actual receipts or expenditures vary, the projected cash carryover will be affected. **Note**: delinquent taxes are not included in the projected carryover as they have a major impact on the "Desired Carryover" tool.

c. On all tax levy fund page, see the "Desired Carryover" tool. This is used to estimate a desired carryover amount and show the estimated mill rate impact along with the expenditure adjustments required to reach the desired carryover. **Note**: if a delinquency rate is used, the tool may require several adjustments to get the desired amount or close to the desire amount.

d. On all tax levy fund pages, we have placed "Estimated Mill Rate & Revenue Neutral Rate Comparison" tool. This tool is used to illustrate and compare the fund rates (both estimated and current year) as well as the total rates (estimated and current year). Additionally, users will see the RNR to determine whether the process in KSA 79-2988 should be followed. If a RNR hearing is required, "Yes" will appear in a red box, and a red statement with additional instruction will appear.

e. General Detail Page (General Detail): This page shows detailed expenditures for the General Fund departments. If used, you will input each department name and expenditures on this page *and* input the department name and total expenditures on the General Fund page. Department transfers should be shown on the General Fund page only. Departments with like transfers may be shown together on the General Fund page as single line items. For example: if several departments have a transfer for equipment reserve, the total of all equipment reserve transfers should be shown on the General Fund page as "Transfer to Equipment Reserve" for each budgeted year.

f. Each tax levy fund will have an expenditure line for neighborhood revitalization. Only input the rebate amounts for the **actual and current year**. The proposed budget year amount will be computed for you. Please see step 12 for neighborhood revitalization rebate instructions for the proposed budget year.

g. Optional: All levy fund pages have a Non-Appropriated Balance cell. It is not mandatory enter an amount or the Non-Appropriated Balance. KSA 79-2927 allows the taxing subdivision to enter an amount not to exceed 5% of the total expenditures for each fund. If the amount entered in the cell exceeds the 5%, a warning "Exceeds 5%" will appear and the block will turn red. In order to remove this warning message, you must reduce the non-appropriated amount.

h. Each fund page has a "Miscellaneous" receipt and expenditure line item. Once an amount has been entered into the cell for actual/current/proposed columns, the amount will be compared with either total expenditures or total receipts to determine if it exceeds the 10% Rule in KSA 79-2927. If the amount exceeds the 10% Rule, the block will turn red, the amount bolded, and "Exceed 10% Rule" will appear in red. To remove the statement and return the block to normal, you must reduce the amount to either 10% or less. **Note**: Under the proposed column, the miscellaneous receipt takes into consideration the amount of ad valorem taxes in determining the 10% Rule.

i. Debt Service fund page (DebtSvs-Library): This fund page may contain all debts owed by the taxing subdivision and the amounts should agree with the Statement of Indebtedness amounts. Debts that are pledged from a revenue stream should have enough funds transferred into the Debt Service fund to cover the bond principal and interest for these debts. **Note**: Debts pledged from revenue streams are not required to be included in the Debt Service fund page but can be paid from the fund in which the revenue stream is located. If the taxing subdivision has No Fund warrants, these can be included in the Debt Service fund page and levy taxes for this debt. No Fund warrants are not required to be included in the Debt Service fund and may have a separate Tax Levy Fund to account for them.

See step 9 for detailed instruction on the library fund.

j. Funds with No Tax Levy fund page (No Levy Page #): These pages will be used to budget any fund that does not have the authority or need to levy an ad valorem property tax. These funds will have revenues of fees, sales tax, license, enterprise, etc.

k. Single No Tax Levy fund page (Single No Levy Page #): These pages are for funds with numerous lines for receipts or expenditures that do not fit on one of the other no levy fund pages. Additional lines may be added as needed. Please contact Municipal Services for assistance.

l. Non-Budgeted Funds (Non-Budgeted Funds): The non-budgeted funds are only required to show the actual year receipts and expenditures. The expenditures total will populate the hearing notice page. Normally, the unencumbered cash balance should end with a positive cash balance. If it ends with a negative, the worksheet will indicate the negative balance by displaying "See Tab B" in red under the unencumbered cash balance. Use Tab B to determine if corrective action is available.

m. Tab A and Tab B: If the *prior year* total expenditures on any budgeted fund page exceeds the budget authority amount, "See Tab A" will appear in red to indicate a possible prior year budget law violation. If a fund ended the prior year with a negative cash balance, "See Tab B" will appear in red to indicate a possible prior year cash basis law violation. Use Tab A and Tab B to determine if corrective action is available.

n. Tab C and Tab D: If the *current year* adjusted expenditures on any budgeted fund page exceeds the budget authority amount, "See Tab C" will appear in red to indicate a possible current year budget law violation. If a fund ends the current year with a negative cash balance "See Tab D" will appear in red to indicate a possible current year cash basis law violation. Use Tab C and Tab D to determine if corrective action is available.

o. Tab E: If the *proposed budget* cash balance is negative, "See Tab E" will appear in red to indicate a possible proposed budget year budget law violation. Use Tab E to determine if corrective action is available.

11. Hearing Notices (Budget Hearing Notice), (Combined Rate-Bud Hearing Notice), (RNR Hearing Notice): These pages will populate the required information from other worksheets. If you find information that is not correct, please go to the worksheet from which the information originates to make the correction. If you cannot correct the error, please contact Municipal Services for assistance.

a. The inputHearing tab is used to place information on the respective hearing notice options. On input tab you will key in the following information: Name of Person presenting the budget, Title of Person, date the budget hearing will be held, time of the hearing, location of the budget hearing, and a place whereas the taxpayers can obtain a copy of the budget.

b. At the bottom of the hearing notice pages is a green-shaded cell, enter the page number.

c. Optional Tools: The following tools are not required to be used but are designed for different budget targets.

i. The "Estimated Value of One Mill" tool shows what 1 mill rate would generate in dollars for the municipality, based on the estimated valuation input on the inputOth tab.

ii. The "What the Mill Rate the Same As" and "Impact on Keeping the Same Mill Rate" tools show the impact if the previous mill rate is used for the proposed budgeted year. To achieve this mill rate, the tax levy fund expenditures will need to be changed by the amount shown. Depending upon the number of tax levy funds involved, the change can be made to one fund, combination of funds, or all tax levy fund expenditures. Note: If a delinquency rate is used on the tax levy fund pages, the tool may require several adjustments to get the desired result or close to the desired amount.

iii. The "Mill Rate Estimates versus Mill Rate Target" tool allows the municipality to enter a target mill rate and compare such rate with the estimated rate, as well as the RNR. This tool will show the amount of expenditure adjustments required to hit the rate target. If a rate hearing/resolution is required based on the estimated mill rate, a red warning "Yes" and a statement "Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate" will appear.

d. Before printing, review the selected hearing notice to ensure the information has accurately populated and the figures are correct. Print the page, have an official sign it, and submit to the local newspaper for printing. For those municipalities that are electronically sending the summary to the newspaper, you can type in the official name before sending. Signing the document is desired, but not signing will not cause the municipality to reprint. **WARNING:** The newspaper publication must occur at least 10 days prior to the hearing date. If the newspaper publication is not at least 10 days prior to the hearing, the municipality may need to republish.

Once the hearing notice has been printed in the local newspaper, please review the notice to ensure the information was correctly printed and readable. If the information is not correct, the notice may need to be republished, and may delay the submission of the budget to the County Clerk and the timeline prescribed by KSA 79-2988 to exceed the RNR.

12. Neighborhood Revitalization (NR Rebate): This document should be completed only after all tax levy fund pages have been completed and the estimated levy rates have been computed on the Budget Summary page. The ad valorem amounts for each fund will be input into the neighborhood revitalization tool. The tool will compute the estimated amount of rebate and populate the estimated rebate to each tax levy fund page. This will cause each tax levy fund to have an entry in the neighborhood revitalization expenditure cell, increase the total expenditures amount, recompute the ad valorem needed, and populate the new amount to the hearing notice page.
Note: If you had already set the ad valorem taxes so that they were equal to or below the Revenue Neutral Rate (RNR), the neighborhood revitalization rebate could cause the ad valorem tax amount to exceed RNR. If this occurs, you have three options:1) accept the rebate expenditures and pass the RNR resolution; 2) accept the rebate expenditures and reduce other expenditures to reduce ad valorem tax dollars below the RNR threshold; or 3) do not use the rebate expenditures by deleting the ad valorem taxes that were keyed into the Neighborhood Revitalization tool.

a. You are *not* required to use the Neighborhood Revitalization tool. The tool can be used to estimate the amount of the rebate so that you will have an idea of the amount of ad valorem taxes you will not be receiving. If the municipality chooses not to use the tool, another method of estimating the Neighborhood Revitalization rebate impact should be substituted.

b. If you do not have Neighborhood Revitalization, you do not need to include this page with the adopted budget submitted to the County Clerk.

13. Before submission of the budget to the County Clerk, please review the entire document and verify that all amounts are correct. In addition, the Certificate page needs to be signed by at least one member of the governing body (signatures from the entire governing body are preferred, but not mandatory).

14. How to Protect and Unprotect a Worksheet: To Unprotect a worksheet, right-click on the tab and select Unprotect Sheet. **After changes are made you must protect the worksheet.** Right click on the tab, select Protect Sheet and hit OK. You do not need to enter a password. Select OK.