2024

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

			2024 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 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	69,350	17,050	
Debt Service	10-113				
Library	12-1220		2,800	2,456	
Special Highway			12,650		
Water			61,000		
Sewer			34,000		
Special Fire			26,500		
Totals		xxxxxx	206,300	19,506	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 38.629

Assisted by:
Aubrey Neussendorfer
City Clerk
Address:
509 Main Street
Gaylord, KS 67638
Email:
cityofgaylord@gmail.com

Barbara Lehman 11/12/23
Dennis Lehman 11-12-23
Dana Dauerling 11-12-23
[illegible] 11-12-23

Date Attested: _____ 2023

County Clerk

Governing Body

2024

Gaylord

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	17,960	2,951	63	454	339	21
Debt Service						
Library	1,566	257	6	40	30	2
TOTAL	19,526	3,208	69	494	369	23

County Treas Motor Vehicle Estimate 3,208

County Treas Recreational Vehicle Estimate 69

County Treas 16/20M Vehicle Estimate 494

County Treas Commercial Vehicle Tax Estimate 369

County Treas Watercraft Tax Estimate 23

Motor Vehicle Factor 0.16427

Recreational Vehicle Factor 0.00354

16/20 Vehicle Factor 0.02530

Commercial Vehicle Factor 0.01892

Watercraft Factor 0.00117

Gaylord

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	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 2023 and/or 2024 from a non-budgeted fund.

Gaylord

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2017	5/3/2017	5/1/2032	4.90	150,000	109,000	5/1	5/1	2,671	10,000	2,626	10,000
						11/1	11/1	2,426		2,182	
					109,000			**5,097**	**10,000**	**4,808**	**10,000**
Total G.O. Bonds											
Revenue Bonds:											
					0			**0**	**0**	**0**	**0**
Total Revenue Bonds											
Other:											
					0			**0**	**0**	**0**	**0**
Total Other					109,000			**5,097**	**10,000**	**4,808**	**10,000**
Total Indebtedness											

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 2023	Payments Due 2023	Payments Due 2024
Lift Station	2/12/2020	4/23/1900	3.85	45,000	30,869	5,415	5,415
				Totals	**30,869**	**5,415**	**5,415**

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

Gaylord

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	31,045	29,513	20,823
Receipts:			
Ad Valorem Tax	20,073	17,960	xxxxxxxxxxxxxxx
Delinquent Tax	1,147	2,200	1,200
Motor Vehicle Tax	1,731	1,900	2,951
Recreational Vehicle Tax	102	150	63
16/20M Vehicle Tax	679	800	454
Commercial Vehicle Tax	533	550	339
Watercraft Tax			21
Gross Earning (Intangible) Tax	1,107	1,300	0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	2,850	2,900	3,200
Compensating Use Tax	7,700	7,900	8,500
Local Sales Tax	4,900	5,000	6,500
Franchise Tax	4,900	5,000	6,500
Licenses		100	100
Donations		250	500
Rents	325	400	500
Reimbursed Expenses	0	0	0
Misc	1,000	1,000	1,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	200		
Neighborhood Revitalization Rebate	137		0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**47,384**	**47,410**	**31,828**
Resources Available:	**78,429**	**76,923**	**52,651**
Expenditures:			
Salaries & Wages	6,154	6,200	6,300
Employee Benefits	0	0	0
Payroll Taxes	550	600	700
Repairs & Maint. Equipment	325	1,000	1,500
Repairs & Maint. Buildings	1,825	2,500	3,000
Utilities	10,124	12,500	13,500
Contract Services	2,200	3,000	3,000
Insurance	6,257	6,500	7,500
Capital Outlay	0	0	10,000
Tools/Equipment	1,458	1,500	1,500
Admin/Office	4,512	5,500	5,000
Community Center Supplies	1,489	2,500	2,000
Fuel	789	500	500
Hospital Payments	11,125	12,000	13,000
Annual Dues	540	550	550
City Fire Share	754	500	500
Postage	689	650	700
Misc.	125	100	100
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**48,916**	**56,100**	**69,350**
Unencumbered Cash Balance Dec 31	29,513	20,823	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	49,000	78,100	69,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	69,350
		Tax Required	16,699
	Delinquent Comp Rate:	2.1%	351
		Amount of 2023 Ad Valorem Tax	**17,050**

CPA Summary

Gaylord 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		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:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.1%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	162	1,566	xxxxxxxxxxxxxxxx
Delinquent Tax	60	60	60
Motor Vehicle Tax	99	100	257
Recreational Vehicle Tax	6	10	6
16/20M Vehicle Tax	33	50	40
Commercial Vehicle Tax		25	30
Watercraft Tax			2
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	362	1,811	395
Resources Available:	362	1,811	395
Expenditures:			
Library Appriations	362	1,811	2,800
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	362	1,811	2,800
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	2,453	2,100	2,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,800
		Tax Required	2,405
	Delinquent Comp Rate:	2.1%	51
		Amount of 2023 Ad Valorem Tax	2,456

Qualifies for

CPA Summary

Gaylord

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	12,500	14,550	16,660
Receipts:			
State of Kansas Gas Tax	2,750	2,860	2,840
County Transfers Gas		0	0
misc.	1,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,750**	**2,860**	**2,840**
Resources Available:	**16,250**	**17,410**	**19,500**
Expenditures:			
Salaries/wages/payroll taxes	500	500	650
Repairs & Maint.	450	250	10,000
Tools/Equipment	500	0	2,000
Insurance	250	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,700**	**750**	**12,650**
Unencumbered Cash Balance Dec 31	14,550	16,660	6,850
2022/2023/2024 Budget Authority Amoun	8,600	8,550	12,650

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	99,000	112,285	125,735
Receipts:			
Charges to Customers	59,100	60,900	61,500
New Connections	500	650	500
Metermaid	1,250	2,500	2,500
misc.	650	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**61,500**	**65,050**	**65,500**
Resources Available:	**160,500**	**177,335**	**191,235**
Expenditures:			
Salaries/Wages/Payroll Taxes	5,450	5,600	6,500
Repairs/Equipment/Fuel/Tools	13,582	12,500	15,000
Utilities	3,024	3,500	4,000
Insurance	3,629	4,000	5,000
Bond Payments	15,004	16,000	18,500
Chemicals	2,514	3,500	4,000
Lab Fees & Sales Tax	1,825	2,000	2,500
Admin/Office Supplies	1,918	2,500	3,000
Contract Services	1,269	2,000	2,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**48,215**	**51,600**	**61,000**
Unencumbered Cash Balance Dec 31	112,285	125,735	130,235
2022/2023/2024 Budget Authority Amoun	48,736	100,000	61,000

CPA Summary

Gaylord 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	17,700	29,145	40,666
Receipts:			
Charges to Customers	37,852	38,988	40,158
Interest on Idle Funds			
Miscellaneous	500		500
Does miscellaneous exceed 10% of Total R			
Total Receipts	**38,352**	**38,988**	**40,658**
Resources Available:	**56,052**	**68,133**	**81,324**
Expenditures:			
Salaries/Wages/Payroll Taxes	5,631	5,750	8,500
Utilitites	854	925	1,100
Insurance	1,823	1,925	2,200
Repairs/Maint/Tools/Equipment	958	1,100	2,500
Lift Station Payment	5,415	5,415	5,500
Chemicals	274	300	500
Trash Contract	11,952	11,952	13,500
Miscellaneous	0	100	200
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**26,907**	**27,467**	**34,000**
Unencumbered Cash Balance Dec 31	29,145	40,666	47,324
2022/2023/2024 Budget Authority Amount	27,000	42,315	34,000

Adopted Budget **Special Fire**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	13,935	18,613	21,563
Receipts:			
Charges to Customers	10,250	10,500	11,000
Reimbursed Expenses	250	500	500
Donations	100	0	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,600**	**11,000**	**12,000**
Resources Available:	**24,535**	**29,613**	**33,563**
Expenditures:			
Utilities	1,818	1,900	2,000
Insurance	1,216	1,300	1,400
Payroll & Payroll Taxes	216	250	300
Fuel	65	100	300
Equipment/Tools	965	1,500	10,000
Repair & Maint Trucks	1,542	2,500	10,000
Repair & Maint Building	100	500	2,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,922**	**8,050**	**26,500**
Unencumbered Cash Balance Dec 31	18,613	21,563	7,063
2022/2023/2024 Budget Authority Amount	18,100	22,000	26,500

CPA Summary

State of Kansas
City

2024

NOTICE OF BUDGET HEARING

The governing body of
Gaylord
will meet on November 12th, 2023 at 7:00 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 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	48,916	76.400	56,100	39.596	69,350	17,050	33.730
Debt Service							
Library	362	3.892	1,811	3.453	2,800	2,456	4.859
Special Highway	1,700		750		12,650		
Water	48,215		51,600		61,000		
Sewer	26,907		27,467		34,000		
Special Fire	5,922		8,050		26,500		
Totals	132,022	80.292	145,778	43.049	206,300	19,506	38.589
						*Revenue Neutral Rate***	*38.629*
Less: Transfers	0		0		0		
Net Expenditure	132,022		145,778		206,300		
Total Tax Levied	21,403		19,526		xxxxxxxxxxxxxxxxx		
Assessed Valuation	435,832		453,586		505,497		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	127,000	118,000	109,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	39,585	34,976	30,869
Total	166,585	152,976	139,869

*Tax rates are expressed in mills

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

Aubrey Neussendorfer
City Official Title: City Clerk

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	48,916	76.400	56,100	39.596	69,350	17,050	33.730
Debt Service							
Library	362	3.892	1,811	3.453	2,800	2,456	4.859
Special Highway	1,700		750		12,650		
Water	48,215		51,600		61,000		
Sewer	26,907		27,467		34,000		
Special Fire	5,922		8,050		26,500		
Totals	132,022	80.292	145,778	43.049	206,300	19,506	38.589
						*Revenue Neutral Rate***	*38.629*
Less: Transfers	0		0		0		
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Revenue Bonds	0	0	0
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Lease Purchase Principal	39,585	34,976	30,869
Total	166,585	152,976	139,869

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Aubrey Neussendorfer

City Official Title: City Clerk

(First published in the Smith Co. Pioneer Thursday, November 2, 2023)