State of Kansas
Special District
2023

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

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-330	5	27,970	10,575	.002700522[illegible] 2.701
Totals		xxxxxxxxx	27,970	10,575	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice		7			
Neighborhood Revitalization Rebate					

County Clerk's Use Only

3915909
Nov. 1, 2022 Total Assessed

Revenue Neutral Rate 2.713

Assisted by:
AdamsBrown, LLC

Address:
PO Box 1186
Hays, KS 67601
Email:

Attest: August - 17, 2022

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
Special District

Gaylord Cemetery District #1
Smith County

2023

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	10,582	378	14	140	22	5
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	10,582	378	14	140	22	5

County Treas Motor Vehicle Estimate 378

County Treas Recreational Vehicle Estimate 14

County Treas 16/20M Vehicle Estimate 140

County Treas Commercial Vehicle Tax Estimate 22

County Treas Watercraft Tax Estimate 5

MVT Factor 0.03572

RVT Factor 0.00132

16/20M Factor 0.01323

Comm Veh Facto 0.00208

Watercraft Facto 0.00047

2023

Gaylord Cemetery District #1
Smith County

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
None					
	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
Special District

Gaylord Cemetery District #1
Smith County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
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, 2022	Payments Due 2022	Payments Due 2023
None							
			Total	**0**	**0**	**0**	**0**

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

Gaylord Cemetery District #1
Smith County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2023 State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	28,746	33,722	16,836
Receipts:			
Ad Valorem Tax	10,204	10,265	xxxxxxxxxxxxxxxxxx
Delinquent Tax	143	0	0
Motor Vehicle Tax	545	360	378
Recreational Vehicle Tax	22	10	14
16/20M Vehicle Tax	166	158	140
Commercial Vehicle Tax	7	21	22
Watercraft Tax		0	5
LAVTR	0	0	0
Farm Rent	680	0	0
Donations	1,450	0	0
Grants	5,559	0	0
Other	195	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**18,971**	**10,814**	**559**
Resources Available:	**47,717**	**44,536**	**17,395**
Expenditures:			
Operations	7,497	15,000	15,000
Mowing	5,588	7,000	7,000
Insurance and Taxes	749	1,000	1,000
Road Repairs & Water Ways	161	4,700	4,970
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**13,995**	**27,700**	**27,970**
Unencumbered Cash Balance Dec 31	33,722	16,836	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	27,789	28,000	27,970
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,970
		Tax Required	10,575
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	10,575

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF BUDGET HEARING

State of Kansas
2023 Special District

The governing body of
Gaylord Cemetery District #1
Smith County
will meet on August 15th at 8:00 p.m at 805 9th St. Gaylord 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 Co Clerk's office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 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 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	13,995	2.687	27,700	2.721	27,970	10,575	2.711
Totals	13,995	2.687	27,700	2.721	27,970	10,575	2.711
						*Revenue Neutral Rate***	*2.713*
Less: Transfers	0		0		0		
Net Expenditures	13,995		27,700		27,970		
Total Tax Levied	10,324		10,582		xxxxxxxxxxxxxxx		
Assessed Valuation	3,842,071		3,889,125		3,900,360		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
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*

Gerald Casperson

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Gaylord Cemetery, HEREBY NOTIFIES THE Smith COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

☐ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ in _____, Kansas.

☒ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2022.

WITNESS my hand and official seal on July 18, 2022.

(Seal)

Gerald Caspers

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

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2023

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Gerald Caspers

(Published in the Smith County Pioneer Thursday, July 28, 2022.)