State of Kansas
Special District
2025

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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

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 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	27,600	10,576	√2.282
Totals		xxxxxxxxx	27,600	10,576	2.282
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

41634826
Nov. 1, 2024 Total Assessed

Revenue Neutral Rate: 2.298

Assisted by:
AdamsBrown, LLC

Address:
PO Box 1186
Hays, KS 67601
Email:

Stanley P. Harring
Bruce Unstel
Ryan Shutt
Kris Dawsenley
Edith McClain

Governing Body

Attest: August 15, 2024
Joel Walbert
County Clerk

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
Special District
2025

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CPA Summary

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Gaylord Cemetery District #1
Smith County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	10,576	510	12	178	33	7
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	10,576	510	12	178	33	7

County Treas Motor Vehicle Estimate 510

County Treas Recreational Vehicle Estimate 12

County Treas 16/20M Vehicle Estimate 178

County Treas Commercial Vehicle Tax Estimate 33

County Treas Watercraft Tax Estimate 7

MVT Factor 0.04822

RVT Factor 0.00113

16/20M Factor 0.01683

Comm Veh Facto 0.00312

Watercraft Facto 0.00066

2025

Gaylord Cemetery District #1
Smith County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	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 2024 and/or 2025 from a non-budgeted fund.

State of Kansas
Special District

Gaylord Cemetery District #1
Smith County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
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

2025 State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	30,232	31,479	16,284
Receipts:			
Ad Valorem Tax	10,475	9,730	xxxxxxxxxxxxxxxxx
Delinquent Tax	159	0	0
Motor Vehicle Tax	601	548	510
Recreational Vehicle Tax	14	17	12
16/20M Vehicle Tax	155	165	178
Commercial Vehicle Tax	38	38	33
Watercraft Tax		7	7
LAVTR		0	0
Farm Rent	680	0	0
Donations	200	0	0
Grants	1,000	0	0
Other	56	0	0
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**13,378**	**10,505**	**740**
Resources Available:	**43,610**	**41,984**	**17,024**
Expenditures:			
Repairs		7,700	7,700
Mowing	4,961	8,000	8,000
Insurance and Taxes	399	5,000	5,000
Supplies	1,536	5,000	5,000
Operations	4,412	0	1,900
Other	475	0	0
Utilities	348	0	0
Cash Forward (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**12,131**	**25,700**	**27,600**
Unencumbered Cash Balance Dec 31	31,479	16,284	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	27,970	25,700	27,600
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,600
		Tax Required	10,576
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	10,576

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

NOTICE OF BUDGET HEARING

State of Kansas
2025 Special District

The governing body of
Gaylord Cemetery District #1
Smith County
will meet on at at 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 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 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 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	12,131	2.701	25,700	2.725	27,600	10,576	2.298
Totals	12,131	2.701	25,700	2.725	27,600	10,576	2.298
						*Revenue Neutral Rate***	2.298
Less: Transfers	0		0		0		
Net Expenditures	12,131		25,700		27,600		
Total Tax Levied	10,575		10,576		xxxxxxxxxxxxxxx		
Assessed Valuation	3,915,909		3,881,495		4,601,631		

Outstanding Indebtedness, Jan 1,

	2022	2023	2024
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*

0

NOTICE OF BUDGET HEARING

State of Kansas
2025 Special District

The governing body of
Gaylord Cemetery District #1
Smith County

will meet on August 14th at 6:00 at 408 1st Street 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.

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Edith McClain

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General	12,131	2.701	26,700	2.725	27,600	10,575	2.288
Totals	12,131	2.701	25,700	2.725	27,600	10,575	2.288
					*Revenue Neutral Rate***		2.288
Less: Transfers	0		0		0		
Net Expenditures	12,131		25,700		27,600		
Total Tax Levied	10,575		10,576		xxxxxxxxxxxxxxx		
Assessed Valuation	3,915,909		3,881,495		4,601,631		

Outstanding Indebtedness,

Jan 1,	2022	2023	2024
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Edith McClain

(Published in the Smith County Pioneer Thursday, August 1, 2024.)