State of Kansas
Special District

2026

CERTIFICATE

To the Clerk of Saline County, State of Kansas
We, the undersigned, officers of
Gypsum Valley Cemetery District #2

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

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 MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330(a)	5	3,900	672	0.299
Debt Service	10-113				
Totals		xxxxxxxxxx	3,900	672	0.299
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					2,249,516
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	1.068
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Saline County Clerk

Address:
300 W Ash St, Room 215
Salina, KS 67401
Email:
sc.clerk@salinecountyks.gov

Attest: October 28, 2025
County Clerk

Governing Body

Ken Hall, Clerk
Angela Studebaker, Secretary
Lawrence K. Swaim, President
Mark T. Wilson
Kenneth Hall

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

Gypsum Valley Cemetery District #2
Saline County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,406	175	0	0	0	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,406	175	0	0	0	0

County Treas Motor Vehicle Estimate 175

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.07273

RVT Factor 0.00000

16/20M Factor 0.00000

Comm Veh Facto 0.00000

Watercraft Facto 0.00000

Gypsum Valley Cemetery District #2
Saline County

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
NONE					
	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.

Gypsum Valley Cemetery District #2
Saline County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
NONE										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
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, 2025	Payments Due 2025	Payments Due 2026
NONE							
		Total		**0**	**0**	**0**	**0**

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

Gypsum Valley Cemetery District #2
Saline County

2025 State of Kansas
Special District

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	2,581	4,562	3,248
Receipts:			
Ad Valorem Tax	2,644	2,406	xxxxxxxxxxxxxxxx
Delinquent Tax	33		
Motor Vehicle Tax	177	180	175
Recreational Vehicle Tax	8	0	0
16/20M Vehicle Tax	13	0	0
Commercial Vehicle Tax	6	0	0
Watercraft Tax		0	0
Sale of Lots	1,600		
Interest on Idle Funds	0		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**4,481**	**2,586**	**175**
Resources Available:	**7,062**	**7,148**	**3,423**
Expenditures:			
Mowing and Labor	2,500	2,700	2,700
Budget Publication		500	500
Materials		100	250
Weed Spraying		150	150
RNR Mailing		300	300
Cash Reserve (2026 column)			
Miscellaneous		150	
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**2,500**	**3,900**	**3,900**
Unencumbered Cash Balance Dec 31	4,562	3,248	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	3,900	3,900	3,900
		Non-Appropriated Balance	195
		Total Expenditure/Non-Appr Balance	4,095
		Tax Required	672
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	672

AFFIDAVIT OF PUBLICATION

Salina311
P.O. Box 3257
Salina, KS 67402
(785) 256-0841

I, Joshua Barnhart, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Director of Salina311, a publication that is a "legal newspaper" as that phrase is defined for the for the County of Saline, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:

8/10/25

Publication Fee: $90

Joshua Barnhart

Signature

Verification

STATE OF KANSAS
COUNTY OF SALINE

NOTARY PUBLIC - State of Kansas
STEPHANIE TINAY
My Appt. Exp. 5-27-28

8/11/25

SEE PROOF NEXT PAGE

NOTICE OF BUDGET HEARING

The governing body of

GYPSUM VALLEY CEMETERY DISTRICT #2 SALINE COUNTY

will meet on August 25, 2025 at 7:00 p.m. at Kenneth Hall residence, 9053 E Hobbs Creek, Gypsum 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 Kenneth Hall residence 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 2024		Current Year Estimate 2025		Proposed Budget Year 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	2,500	1.178	3,900	1.063	3,900	672	0.301
Debt Service							
Totals	2,500	1.178	3,900	1.063	3,900	672	0.301
						Revenue Neutral Rate**	1.068
Less: Transfers	0		0		0		
Net Expenditures	2,500		3,900		3,900		
Total Tax Levied	2,605		2,406		xxxxxxxxxxx		
Assessed Valuation	2,268,345		2,264,279		2,231,994		

*Tax rates are expressed in mills.

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

Kevin Hall

Clerk/Treasurer

State of Kansas
Special District

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2026

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Saline County

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Kevin Hall

Clerk/Treasurer