State of Kansas
Township

2025

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Gypsum Creek Township
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the 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	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	1,150	868	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	7	94,700	76,816	
Cemetery		6	6,000	3,540	
		6			
Non-Budgeted Funds		8			
Special Machinery		7			
Totals		xxxxxx	101,850	81,224	
Budget Hearing Notice		0			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	22.216
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Rick Witte
McPherson County Admin.
Address:
PO Box 646
McPherson, KS 67460
Email:
rwitte@mcpcoks.us

Attest: 7-16- 2024
Hollie D. McElroy
County Clerk

Trustee
Treasurer
Clerk

Governing Body

Special Road Election held for Mills for years.
First levy in

CPA Summary

Gypsum Creek Township
McPherson County

2025

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

Budgeted Funds for 2024	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	416	31	0	4	2	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	75,295	5,752	115	694	302	0
Cemetery	5,612	429	9	52	22	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
Total	81,323	6,212	124	750	326	0

County Treas Motor Vehicle Estimate 6,212

County Treas Recreational Vehicle Estimate 124

County Treas 16/20M Vehicle Estimate 750

County Treas Commercial Vehicle Tax Estimate 326

County Treas Watercraft Tax Estimate 0

MVT Factor 0.07639

RVT Factor 0.00152

16/20M Factor 0.00922

Comm Veh Factor 0.00401

Watercraft Factor 0.00000

2025

Gypsum Creek Township

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
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	15,000	-	-	KSA 68-141g
	Total	15,000	0	0	
	Adjustments*				
	Adjusted Totals	15,000	0	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Gypsum Creek Township
McPherson 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
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**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
				Total	**0**	**0**	**0**

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

Gypsum Creek Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	514	581	111
Receipts:			
Ad Valorem Tax	731	408	xxxxxxxxxxxxxx
Delinquent Tax	18	5	5
Motor Vehicle Tax	71	48	31
Recreational Vehicle Tax	1	2	0
16/20 M Vehicle Tax	9	7	4
Commercial Vehicle Tax	4	3	2
Watercraft Tax			0
Gross Earnings (Intangibles) Tax	340	207	146
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,174**	**680**	**188**
Resources Available:	**1,688**	**1,261**	**299**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies	113	250	250
Equipment			
Buildings Maintenance			
Insurance			
Accounting	700	900	900
Operating Expenses	294		
Cash Reserve (2025 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**1,107**	**1,150**	**1,150**
Unencumbered Cash Balance Dec 31	581	111	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,150	1,150	1,150
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,150
		Tax Required	851
	Delinquent Comp Rate:	2.0%	17
		Amount of 2024 Ad Valorem Tax	868

CPA Summary

Gypsum Creek Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Cemetery**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	5	1,985	1,967
Receipts:			
Ad Valorem Tax	5,279	5,500	xxxxxxxxxxxxxx
Delinquent Tax	100	50	50
Motor Vehicle Tax	380	345	429
Recreational Vehicle Tax	7	8	9
16/20 M Vehicle Tax	43	56	52
Commercial Vehicle Tax	19	23	22
Watercraft Tax			0
Plots	875		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	75		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**6,778**	**5,982**	**562**
Resources Available:	**6,783**	**7,967**	**2,529**
Expenditures:			
Contractual	3,640	4,850	4,800
Utilities	900	900	1,000
Supplies	258	250	200
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**4,798**	**6,000**	**6,000**
Unencumbered Cash Balance Dec 31	1,985	1,967	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	6,000	6,000	6,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,000
		Tax Required	3,471
	Delinquent Comp Rate:	2.0%	69
		Amount of 2024 Ad Valorem Tax	3,540

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Gypsum Creek Township 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance January 1	218	7,628	8,047
Receipts:			
Ad Valorem Tax	68,853	73,789	xxxxxxxxxxxxxx
Delinquent Tax	1,551	625	600
Motor Vehicle Tax	6,265	4,505	5,752
Recreational Vehicle Tax	117	109	115
16/20M Vehicle Tax	713	728	694
Commercial Vehicle Tax	303	303	302
Watercraft Tax			0
Special Highway/Gasoline Tax	3,812	3,800	3,825
Interest on Idle Funds	54	60	55
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**81,668**	**83,919**	**11,343**
Resources Available:	**81,886**	**91,547**	**19,390**
Expenditures:			
Salaries & Wages	12,619	17,500	17,500
Employee Benefits	965	2,200	1,500
Road Maintenance	6,041	10,000	15,000
Road Materials	32,944	27,500	28,200
Equipment		19,300	24,800
Insurance	6,489	7,000	7,700
Accounting	200		
Cash Reserve (2025 column)			
Transfer to Special Machinery	15,000		
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**74,258**	**83,500**	**94,700**
Unencumbered Cash Balance Dec 31	7,628	8,047	xxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	82,850	83,500	94,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	94,700
		Tax Required	75,310
	Delinquent Comp Rate:	2.0%	1,506
		Amount of 2024 Ad Valorem Tax	76,816

Special Machinery

K.S.A. 68-141g	**2023 Actual Year**
Unencumbered Cash Balance, Jan 1	62,652
Transfers from:	
Road Fund	15,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	524
Other	
Resources Available:	78,176
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**78,176**

CPA Summary

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is to be reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Cemetery Cap Outlay		**Special Machinery**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	10,641	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		10,641
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	10,641	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	10,641
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	10,641	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	10,641 **
										10,641 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Gypsum Creek Township
McPherson County
will meet on August 12, 2024 at 9:00 A.M. at 102 North Main, Roxbury, KS 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 102 North Main, Roxbury, KS 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 2024		Proposed Budget 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	1,107	0.199	1,150	0.109	1,150	868	0.237
Debt Service							
Library							
Road	74,258	18.743	83,500	19.697	94,700	76,816	20.984
Cemetery	4,798	1.437	6,000	1.468	6,000	3,540	0.967
Non-Budgeted Funds							
Special Machinery							
Totals	80,163	20.379	90,650	21.274	101,850	81,224	22.188
						*Revenue Neutral Rate***	*22.216*
Less: Transfers	15,000		0		0		
Net Expenditure	65,163		90,650		101,850		
Total Tax Levied	77,761		81,323		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	3,815,988		3,822,681		3,660,713		
Outstanding Indebtedness, Jan 1	2022		2023		2024		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

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

Scott Anderson
Township Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF GYPSUM CREEK TOWNSHIP, HEREBY NOTIFIES THE MCPHERSON 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 _____ address in _____, Kansas.

X 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, 2024.

WITNESS my hand and official seal on July 16, 2024.

(Seal)

Stan Henne
Clerk or Officer of Governing Body

Published in McPherson Sentinel
Jul 24, 2024

NOTICE OF BUDGET HEARING

The governing body of

Gypsum Creek Township

McPherson County

will meet on August 12, 2024 at 9:00 A.M. at 102 North Main, Roxbury, KS 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 102 North Main, Roxbury, KS 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 2024		Proposed Budget 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	1,107	0.199	1,150	0.109	1,150	868	0.237
Road	74,258	18.743	83,500	19.697	94,700	76,816	20.984
Cemetery	4,798	1.437	6,000	1.468	6,000	3,540	0.967
Totals	80,163	20.379	90,650	21.274	101,850	81,224	22.188
						*Revenue Neutral Rate***	*22.216*
Less: Transfers	15,000		0		0		
Net Expenditure	65,163		90,650		101,850		
Total Tax Levied	77,761		81,323		xxxxxxxxxxxxx		
Assessed Valuation:							
Township	3,815,988		3,822,681		3,660,713		

*Tax rates are expressed in mills.

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

Scott Anderson, Township Clerk

2468150