CERTIFICATE 2026

To the Clerk of Saline County, State of Kansas
We, the undersigned, officers of
City of Gypsum
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 expenditures for the various funds for the year 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 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	466,756	112,757	34.047
Debt Service	14-535	8	26,458	13,220	3.992
Library	12-1220	8	9,279	7,798	2.355
Special Highway		9	33,205		
Parks and Rec Fund		9	8,973		
Water Fund		10	348,413		
Sewer Fund		10	191,133		
Trash Fund		11	78,383		
		11			
Non-Budgeted Funds-A		12a			
Non-Budgeted Funds-B		12b			
Totals		xxxxx	1,162,600	133,775	40.394
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					3,311,860
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	40.478
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder, SD 57719

Email:
cityaid2019@gmail.com

Attest: October 22, 2025

Jamie R Doss
County Clerk

Governing Body

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

CPA Summary

City of Gypsum 2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	112,356	13,895	188	169	1,212	111
Street Lights	13,618	1,684	23	20	147	13
Library	7,798	964	13	12	84	8
TOTAL	133,772	16,543	224	201	1,443	132

County Treas Motor Vehicle Estimate	16,543				
County Treas Recreational Vehicle Estimate		224			
County Treas 16/20M Vehicle Estimate			201		
County Treas Commercial Vehicle Tax Estimate				1,443	
County Treas Watercraft Tax Estimate					132

Motor Vehicle Factor	0.12367				
Recreational Vehicle Factor		0.00167			
16/20M Vehicle Factor			0.00150		
Commercial Vehicle Factor				0.01079	
Watercraft Factor					0.00099

CERTIFICATE 2025

To the Clerk of Gove County, State of Kansas

We, the undersigned, officers of

City of Gypsum

certify that: (1) the hearing mentioned in the attached publication was held [illegible] the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2026; and the Amounts of 2025 Ad Valorem Tax are within statutory limitations.

			2026 Adopted Budget		
Table of Contents:		Page No	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Rate (if county Clerk's Use Only)
Allocation of MVT, RVT, 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	306,756	112,[illegible]	
Debt Service	14-535	[illegible]	26,458	13,250	
Library	12-1220	8	9,274	[illegible]	
Special Highway		9	33,200		
Parks and Rec Fund		9	8,973		
Water Fund		10	348,413		
Sewer Fund		10	191,133		
Trash Fund		11	8,583		
		11			
Non-Budgeted Funds-A		12a			
Non-Budgeted Funds-B		12b			
Totals		xxxx	1,162,689	132,[illegible]	
Budget Hearing Notice		13			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

Net assessed Rate [illegible]

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

Assigned by
City Attorney

Address
314 American Way, PMB 12012
Hoxie, Kansas 67740
Email:
calvaid2019@gmail.com
Attest: [illegible] 2025

[signature] [signature]
[signature] [signature]
[signature] [signature]
[signature] [signature]

County Clerk

Governing Body

RNR Summary

City of Gypsum 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
General Fund	Capital Improve Res	5,000	5,000	5,000	KSA 12-1,118
General Fund	Capital Equip Res	15,000	15,000	15,000	KSA 12-1,117
	Totals	20,000	20,000	20,000	
	Adjustments				
	Adjusted Totals	20,000	20,000	20,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Gypsum

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Gypsum

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
				Totals	**0**	**0**	**0**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of Gypsum
Saline County

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem	$7,798	$7,798
Delinquent Tax	$200	$400
Motor Vehicle Tax	$962	$964
Recreational Vehicle Tax	$12	$13
16/20M Vehicle Tax	$12	$12
TOTAL TAXES	$8,984	$9,187
Difference in Total Taxes:	$203	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$3,041,512	$3,304,876
Did Assessed Valuation Decrease?	No	
Levy Rate	2.564	2.360
Difference in Levy Rate:	(0.204)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance

City of Gypsum 2026

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	118,461	151,723	187,624
Receipts:			
Ad Valorem Tax	108,692	112,356	xxxxxxxxxxxxxxxx
Delinquent Tax	4,502	1,500	1,500
Motor Vehicle Tax	13,000	13,931	13,895
Recreational Vehicle Tax	152	169	188
16/20M Vehicle Tax	203	169	169
Commercial Vehicle Tax	1,475	1,182	1,212
Watercraft Tax		169	111
Gross Earning (Intangible) Tax			0
Sales and Use Taxes	84,710	86,500	86,500
Franchise Fees	17,248	19,200	19,200
Licenses and Permits	1,637	1,200	1,600
Courts Fees	993	1,500	1,500
Interest Income	13,181	10,000	10,000
Rental Income	2,770	3,000	3,000
Reimbursed Expenses	16,439	17,500	17,500
Grants	1,000		
Gifts and Donations	882		
Other	4,432	10,000	10,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**271,316**	**278,376**	**166,375**
Resources Available:	**389,777**	**430,099**	**353,999**

City of Gypsum

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	389,777	430,099	353,999
Expenditures:			
General Government	159,567	160,800	192,357
Governing Body	4,139	4,200	4,200
Municipal Court	459	375	475
Civic Defense	963	1,000	1,000
Police	9,600	9,600	9,600
Fire	5,645	7,000	12,000
Health	2,598	3,000	3,000
Streets	35,083	35,500	35,500
Parks and Recreation	0	1,000	1,000
Transfers Out	20,000	20,000	20,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	238,054	242,475	279,132
Cash Reserve (2026 column)			187,624
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**238,054**	**242,475**	**466,756**
Unencumbered Cash Balance Dec 31	151,723	187,624	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	423,400	406,362	466,756
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	466,756
		Tax Required	112,757
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	112,757

CPA Summary

City of Gypsum 2026

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Salaries	61,602	61,600	62,000
Contractual	28,601	28,700	28,700
Insurance	44,019	44,500	44,500
Commodities	9,884	10,000	10,000
Capital Outlay	14,385	15,000	46,000
Refunds/Remittances	1,076	1,000	1,157
Total	**159,567**	**160,800**	**192,357**
Governing Body			
Salaries	4,139	4,200	4,200
Total	**4,139**	**4,200**	**4,200**
Municipal Court			
Contractual	375	375	375
Remittances/Court Costs	84		100
Total	**459**	**375**	**475**
Civic Defense			
Contractual	963	1,000	1,000
Total	**963**	**1,000**	**1,000**
Police			
Contractual	9,600	9,600	9,600
Total	**9,600**	**9,600**	**9,600**
Fire			
Salaries	2,196	2,500	2,500
Contractual	3,449	4,500	4,500
Commodities			5,000
Total	**5,645**	**7,000**	**12,000**
Health			
Health Insurance	2,598	3,000	3,000
Total	**2,598**	**3,000**	**3,000**
Streets			
Salaries	35,083	35,500	35,500
Total	**35,083**	**35,500**	**35,500**
Page 1 - Total	**218,054**	**221,475**	**258,132**

City of Gypsum 2026

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Parks and Recreation			
Capital Outlay		1,000	1,000
Total	**0**	**1,000**	**1,000**
Transfers Out			
Transfer to Cap Imp Res	5,000	5,000	5,000
Transfer to Cap Equip Res	15,000	15,000	15,000
Commodities			
Capital Outlay			
Total	**20,000**	**20,000**	**20,000**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	20,000	21,000	21,000
Page 1 -Total	**218,054**	**221,475**	**258,132**
Grand Total	**238,054**	**242,475**	**279,132**

(Note: Should agree with general sub-totals.)

City of Gypsum 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Street Lights**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,572	10,483	11,051
Receipts:			
Ad Valorem Tax	12,538	13,618	xxxxxxxxxxxxxxxx
Delinquent Tax	455	150	300
Motor Vehicle Tax	891	1,607	1,684
Recreational Vehicle Tax	10	19	23
16/20M Vehicle Tax	24	19	20
Commercial Vehicle Tax	101	136	147
Watercraft Tax		19	13
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,019**	**15,568**	**2,187**
Resources Available:	**23,591**	**26,051**	**13,238**
Expenditures:			
Contractual	13,108	15,000	15,000
Cash Reserve (2026 column)			11,458
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,108**	**15,000**	**26,458**
Unencumbered Cash Balance Dec 31	10,483	11,051	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	23,973	25,130	26,458
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,458
		Tax Required	13,220
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	13,220

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	7,506	7,798	xxxxxxxxxxxxxxxx
Delinquent Tax	443	200	400
Motor Vehicle Tax	1,527	962	964
Recreational Vehicle Tax	18	12	13
16/20M Vehicle Tax	14	12	12
Commercial Vehicle Tax	173	82	84
Watercraft Tax		12	8
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,681**	**9,078**	**1,481**
Resources Available:	**9,681**	**9,078**	**1,481**
Expenditures:			
Appropriations	9,681	9,078	9,279
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,681**	**9,078**	**9,279**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	9,056	9,078	9,279
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	9,279
		Tax Required	7,798
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	7,798

CPA Summary

City of Gypsum 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	42,931	22,725	20,465
Receipts:			
State of Kansas Gas Tax	10,733	10,620	10,620
County Transfers Gas	1,235	1,120	1,120
Reimbursed Expenses	5,663	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,631**	**12,740**	**12,740**
Resources Available:	**60,562**	**35,465**	**33,205**
Expenditures:			
Contractual	30,835	5,000	5,000
Commodities	7,002	10,000	10,000
Cash Reserve (2026 column)			18,205
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**37,837**	**15,000**	**33,205**
Unencumbered Cash Balance Dec 31	22,725	20,465	0
2024/2025/2026 Budget Authority Amoun	42,906	57,320	33,205

0

Adopted Budget

Parks and Rec Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,823	7,323	6,973
Receipts:			
Alcohol Allocations	2,500	2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,500**	**2,000**	**2,000**
Resources Available:	**7,323**	**9,323**	**8,973**
Expenditures:			
Contractual		850	850
Commodities		1,500	1,500
Cash Reserve (2026 column)			6,623
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**2,350**	**8,973**
Unencumbered Cash Balance Dec 31	7,323	6,973	0
2024/2025/2026 Budget Authority Amoun	5,321	6,352	8,973

CPA Summary

City of Gypsum 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	274,225	280,163	273,913
Receipts:			
Water Service Charges	64,465	66,000	66,000
Utility Hookup Fees	950	2,000	2,000
Utility Reconnection Fee	450	500	500
Reimbursed Expenses	293	2,000	2,000
Transfer Agency Clearing	1,000		
Other	2,842	750	2,500
Interest on Idle Funds	10,616	1,500	1,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**80,616**	**72,750**	**74,500**
Resources Available:	**354,841**	**352,913**	**348,413**
Expenditures:			
Salaries	26,107	27,500	27,500
Contractual	10,242	12,000	15,000
Commodities	9,571	10,000	15,000
Capital Outlay	28,473	28,500	30,000
Other	285	1,000	5,000
Cash Reserve (2026 column)			255,913
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**74,678**	**79,000**	**348,413**
Unencumbered Cash Balance Dec 31	280,163	273,913	0
2024/2025/2026 Budget Authority Amoun	366,294	299,975	348,413

Adopted Budget

Sewer Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	173,500	163,783	156,633
Receipts:			
Sewer Service Charges	29,509	32,000	32,000
Reimbursed Expenses	100		
Interest Income	2,549	2,500	2,500
Transfer Agency Clearing	1,000		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,158**	**34,500**	**34,500**
Resources Available:	**206,658**	**198,283**	**191,133**
Expenditures:			
Salaries	16,687	17,000	18,000
Contractual	7,656	8,000	10,000
Commodities	1,332	1,500	5,000
Capital Outlay	17,200	15,000	15,000
Remittances		150	150
Cash Reserve (2026 column)			142,983
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**42,875**	**41,650**	**191,133**
Unencumbered Cash Balance Dec 31	163,783	156,633	0
2024/2025/2026 Budget Authority Amoun	198,795	195,750	191,133

CPA Summary

City of Gypsum 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	28,032	29,583	30,108
Receipts:			
Trash Service Charges	48,274	48,275	48,275
Transfer Agency Clearing	1,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**49,274**	**48,275**	**48,275**
Resources Available:	**77,306**	**77,858**	**78,383**
Expenditures:			
Contractual	47,723	47,750	47,750
Cash Reserve (2026 column)			30,633
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**47,723**	**47,750**	**78,383**
Unencumbered Cash Balance Dec 31	29,583	30,108	0
2024/2025/2026 Budget Authority Amount	71,080	74,532	78,383

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

City of Gypsum

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CDBG Fund		**Ambulance**		**Capital Improve Res**		**Capital Equip Res**		**Special Parks Project**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	200	Cash Balance Jan 1	7,601	Cash Balance Jan 1	13,772	Cash Balance Jan 1	3,049	Cash Balance Jan 1	6,712	31,334
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Gifts & Donations	4,600	Trans from General	5,000	Trans from General	15,000	Parks & rec Fees	925	
								Grants & Donations	3,938	
Total Receipts	0	Total Receipts	4,600	Total Receipts	5,000	Total Receipts	15,000	Total Receipts	4,863	29,463
Resources Available:	200	Resources Available:	12,201	Resources Available:	18,772	Resources Available:	18,049	Resources Available:	11,575	60,797
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual	601					Contractual	900	
		Commodities	664					Commodities	1,274	
Total Expenditures	0	Total Expenditures	1,265	Total Expenditures	0	Total Expenditures	0	Total Expenditures	2,174	3,439
Cash Balance Dec 31	200	Cash Balance Dec 31	10,936	Cash Balance Dec 31	18,772	Cash Balance Dec 31	18,049	Cash Balance Dec 31	9,401	**57,358** **
										57,358 **

**Note: These two block figures should agree.

CPA Summary

City of Gypsum

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Hwy Water Relocate Pro		**Auditorium Restoration**		**Sales Tax Clearing**		**Penalty Clearing**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1	15,428	Cash Balance Jan 1	102	Cash Balance Jan 1	1,574	Cash Balance Jan 1		17,104
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Grants & Donations	16,986	Sales Tax Clearing	644	Penalty Clearing	1,835			
Total Receipts	0	Total Receipts	16,986	Total Receipts	644	Total Receipts	1,835	Total Receipts	0	19,465
Resources Available:	0	Resources Available:	32,414	Resources Available:	746	Resources Available:	3,409	Resources Available:	0	36,569
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	33,199	Contractuals	5,954	Sales Tax Clearing	635	Transfers Out	3,000			
		Commodities	3,337							
		Capital Outlay	6,007							
Total Expenditures	33,199	Total Expenditures	15,298	Total Expenditures	635	Total Expenditures	3,000	Total Expenditures	0	52,132
Cash Balance Dec 31	-33,199	Cash Balance Dec 31	17,116	Cash Balance Dec 31	111	Cash Balance Dec 31	409	Cash Balance Dec 31	0	-15,563 **
	See Tab B									-15,563 **

**Note: These two block figures should agree.

CPA Summary

Saline County Clerk/Election Office

Jamie R Doss – County Clerk/Election Officer

Phone: (785) 309-5820
FAX: (785) 309-5826
E-mail: dossj@salinecountyks.gov
www.salinecountyks.gov

300 W Ash St. Rm 215
P.O. Box 5040
Salina, KS 67402-5040

Notice of Revenue Neutral Rate Intent

PURSUANT TO K.S.A 79-1460, 79-1801, 79-2024, 79-2925c

THE GOVERNING BODY OF Gypsum **, HEREBY NOTIFIES THE SALINE COUNTY CLERK THE REVENUE NEUTRAL RATE INTENT;**

____ 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 October 1, 2025.

WITNESS my hand and official seal on July 14th, 2025.

(Seal)

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.

Column

OFFICIAL AD PROOF

This is the proof of your ad scheduled to run in **Lindsborg Gypsum Advocate** on the dates indicated below. If changes are needed, please contact us prior to deadline at **(785) 227-3348**.

Notice ID: 2s0pkYzBEwYegq7Rl0nk | **Proof Updated: Aug. 04, 2025 at 11:58am CDT**
Notice Name: Budget Hearing | Publisher ID: 3732160

See Proof on Next Page

This is not an invoice. Below is an estimated price, and it is subject to change. You will receive an invoice with the final price upon invoice creation by the publisher.

FILER	FILING FOR
Kaitlynn Smith	Lindsborg Gypsum Advocate
cityofgypsum@yahoo.com	
(785) 536-4296	

Columns Wide: 3 **Ad Class:** Legals

Total Column Inches: 22.78

Number of Lines: n/a

08/14/2025: Display Ad Notice	288.13
Subtotal	$288.13
Tax	$0.00
Processing Fee	$0.00
Total	**$288.13**

Expected print dimensions of advertisement:

Width: 4.93 in., Height: 7.59 in.

Newspaper page size: Width: 10.02 in., Height: 20.00 in.

Publisher may wrap or break notice between pages.

NOTICE OF BUDGET HEARING

2026

The governing body

City of Gypsum

will meet on September 8, 2025 at 7:00 PM at Gypsum City Hall 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 Gypsum City Hall 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 for 2024		Current Year Estimate for 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	238,054	38.997	242,475	36.942	466,756	112,757	34.118
Street Lights	13,108	4.487	15,000	4.578	26,458	13,220	4.000
Library	9,681	2.686	9,078	2.564	9,279	7,798	2.360
Special Highway	37,837		15,000		33,205		
Parks and Rec Fund			2,350		8,973		
Water Fund	74,678		70,000		348,413		
Sewer Fund	42,875		41,650		191,133		
Trash Fund	42,723		47,750		78,383		
Non-Budgeted Funds-A	3,439						
Non-Budgeted Funds-B	52,132						
Totals	519,527	46.070	452,303	43.983	1,162,600	133,775	40.478
						*Revenue Neutral Rate**	40.478
Less: Transfers	20,000		20,000		20,000		
Net Expenditure	499,527		432,303		1,142,600		
Total Tax Levied	133,766		133,772		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,903,647		3,041,512		3,304,576		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	0		0		0		
Revenue 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

Kathryn Smith

City Official Title: City Clerk

Publish: Lindsborg News-Record
Date: August 14, 2025
3732160

NOTICE OF BUDGET HEARING

2026

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Special Highway	17,837		15,000		33,205		
Parks and Rec Fund			2,350		8,973		
Water Fund	74,678		70,000		348,213		
Sewer Fund	42,875		41,650		191,133		
Trash Fund	47,123		47,750		8,383		
Non-Budgeted Funds-A	3,439						
Non-Budgeted Funds-B	52,132						
Totals	519,527	36.070	452,303	43.983	1,162,600	133,775	40.478
						*Revenue Neutral Rate***	*40.478*
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Net Expenditure	499,527		432,303		1,142,600		
Total Tax Levied	133,766		133,772		XXXXXXXXXXXXXXX		
Assessed Valuation	2,903,647		3,041,512		3,304,876		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue 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*

Kaitlynn Smith

City Official Title: City Clerk