State of Kansas
Township

2026

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Gypsum Creek
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 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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	1,150	950	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	88,100	78,489	
Cemetery	17-1344	7	5,300	4,582	
		7			
Non-Budgeted Funds		8			
Special Machinery		6			
Totals		xxxxxx	94,550	84,021	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		9			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	22.067
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

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

David M. Kerber
Scott Anderson
Stan Heyne

Attest: 9-11 2025
Hollie D. Maloney
County Clerk

Governing Body

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

CPA Summary

Gypsum Creek
McPherson County

2026

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

Budgeted Funds for 2025	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	868	61	2	10	1	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	76,816	5,402	133	889	142	0
Cemetery	3,540	249	6	41	7	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	81,224	5,712	141	940	150	0

County Treas Motor Vehicle Estimate 5,712

County Treas Recreational Vehicle Estimate 141

County Treas 16/20M Vehicle Estimate 940

County Treas Commercial Vehicle Tax Estimate 150

County Treas Watercraft Tax Estimate 0

MVT Factor 0.07032

RVT Factor 0.00174

16/20M Factor 0.01157

Comm Veh Factor 0.00185

Watercraft Factor 0.00000

2026

Gypsum Creek

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	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
	Total	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 Creek
McPherson 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
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, 2025	Payments Due 2025	Payments Due 2026
				Total	**0**	**0**	**0**

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

Gypsum Creek

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 January 1	382	8	0
Receipts:			
Ad Valorem Tax	379	851	xxxxxxxxxxxxxx
Delinquent Tax	14	5	5
Motor Vehicle Tax	50	31	61
Recreational Vehicle Tax	2	1	2
16/20 M Vehicle Tax	9	4	10
Commercial Vehicle Tax	1	1	1
Watercraft Tax			0
Gross Earnings (Intangibles) Tax	208	199	140
Interest on Idle Funds		50	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**663**	**1,142**	**219**
Resources Available:	**1,045**	**1,150**	**219**
Expenditures:			
Contract Labor	450	650	600
Salaries & Wages			
Employee Benefits			
Supplies	433	300	400
Equipment			
Buildings Maintenance			
Insurance	154	200	150
Cash Reserve (2026 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	**1,037**	**1,150**	**1,150**
Unencumbered Cash Balance Dec 31	8	0	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	1,150	1,150	1,150
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,150
		Tax Required	931
	Delinquent Comp Rate:	2.0%	19
		Amount of 2025 Ad Valorem Tax	950

CPA Summary

Gypsum Creek 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	7,829	5,316	184
Receipts:			
Ad Valorem Tax	69,939	75,280	xxxxxxxxxxxxxx
Delinquent Tax	1,564	600	600
Motor Vehicle Tax	4,592	5,752	5,402
Recreational Vehicle Tax	144	115	133
16/20M Vehicle Tax	747	694	889
Commercial Vehicle Tax	130	302	142
Watercraft Tax		0	0
Special Highway/Gasoline Tax	3,825	3,825	3,800
Interest on Idle Funds	45		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**80,986**	**86,568**	**10,966**
Resources Available:	**88,815**	**91,884**	**11,150**
Expenditures:			
Salaries & Wages	16,424	17,500	18,000
Employee Benefits	1,256	1,500	1,500
Road Maintenance	22,979	15,000	23,500
Road Materials	14,974	28,200	15,500
Equipment	22,507	21,800	22,600
Insurance	5,359	7,700	7,000
Cash Reserve (2026 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**83,499**	**91,700**	**88,100**
Unencumbered Cash Balance Dec 31	5,316	184	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	83,500	94,700	88,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	88,100
		Tax Required	76,950
	Delinquent Comp Rate:	2.0%	1,539
		Amount of 2025 Ad Valorem Tax	78,489

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	78,177
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	1,891
Other	419
Resources Available:	80,487
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**80,487**

CPA Summary

Gypsum Creek 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Cemetery**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	1,985	2,409	440
Receipts:			
Ad Valorem Tax	5,209	3,469	xxxxxxxxxxxxxx
Delinquent Tax	104	50	65
Motor Vehicle Tax	345	429	249
Recreational Vehicle Tax	10	9	6
16/20 M Vehicle Tax	46	52	41
Commercial Vehicle Tax	10	22	7
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,724**	**4,031**	**368**
Resources Available:	**7,709**	**6,440**	**808**
Expenditures:			
Contract Labor	3,500	4,800	3,500
Insurance	1,800	1,200	1,800
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**5,300**	**6,000**	**5,300**
Unencumbered Cash Balance Dec 31	2,409	440	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	6,000	6,000	5,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,300
		Tax Required	4,492
	Delinquent Comp Rate:	2.0%	90
		Amount of 2025 Ad Valorem Tax	4,582

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2024/2025/2026 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 2025 Ad Valorem Tax	0

CPA Summary

Gypsum Creek

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is to be reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Cemetery Machine Fun			**0**		**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 HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Gypsum Creek
McPherson County
will meet on Septembe 9, 2025 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, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at 102 North Main, Roxbury, KS 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 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	1,037	0.109	1,150	0.114	1,150	950	0.264
Debt Service							
Library							
Road	83,499	19.697	91,700	20.569	88,100	78,489	21.834
Cemetery	5,300	1.468	6,000	0.967	5,300	4,582	1.275
Non-Budgeted Funds							
Special Machinery							
Totals	89,836	21.274	98,850	21.650	94,550	84,021	23.373
						*Revenue Neutral Rate***	*22.067*
Less: Transfers	0		0		0		
Net Expenditure	89,836		98,850		94,550		
Total Tax Levied	81,323		81,224		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	3,822,681		3,663,821		3,594,849		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
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 HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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General	1,037	0.109	1,150	0.114	1,150	950	0.264
Debt Service							
Library							
Road	83,499	19.697	91,700	20.569	88,100	78,489	21.834
Cemetery	5,300	1.468	6,000	0.967	5,300	4,582	1.275
Non-Budgeted Funds							
Special Machinery							
Totals	89,836	21.274	98,850	21.650	94,550	84,021	23.373
						*Revenue Neutral Rate***	*22.067*
Less: Transfers	0		0		0		
Net Expenditure	89,836		98,850		94,550		
Total Tax Levied	81,323		81,224		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	3,822,681		3,663,821		3,594,849		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
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

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Gypsum Creek
will meet on September 9, 2025 at 9:00 A.M. at 102 North Main, Roxbury, KS for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES
McPherson County

Revenue Neutral Rate*	22.067	Proposed Tax Rate	23.373

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Gypsum Creek
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SUPPORTING COUNTIES
McPherson County

Revenue Neutral Rate*	22.067	Proposed Tax Rate	23.373

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NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET 2026

The governing body of

Gypsum Creek Township

McPherson County

will meet on September 9, 2025 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, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at 102 North Main, Roxbury, KS and will be available at this hearing.

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General	1,037	0.109	1,150	0.114	1,150	950	0.264
Road	83,499	19.697	91,700	20.569	88,100	78,489	21.834
Cemetery	5,300	1.468	6,000	0.967	5,300	4,582	1.275
Totals	89,836	21.274	98,850	21.650	94,550	84,021	23.373
					*Revenue Neutral Rate***		*22.067*
Less: Transfers	0		0		0		
Net Expenditure	89,836		98,850		94,550		
Total Tax Levied	81,323		81,224		xxxxxxxxxxxxx		
Assessed Valuation:							
Township	3,822,681		3,663,821		3,594,849		

*Tax rates are expressed in mills.

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

Scott Anderson, Township Clerk

Published in McPherson Sentinel August 6, 2025.

3708400

MCPHERSON SENTINEL

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Edmar Corachia, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The McPherson Sentinel, of McPherson County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s).

Publication Dates:
- Aug 6, 2025

Advertising Fee: $70.64

Edmar Corachia

Agent

PAMELA BAEZ
Notary Public - State of Florida
Commission # HH 186700
Expires on October 14, 2025

VERIFICATION

State of Florida
County of Orange

Signed or attested before me on this: 08/07/2025

Notary Public

Notarized remotely online using communication technology via Proof.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF **Gypsum Creek**

HEREBY NOTIFIES THE MCPHERSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE:

X Yes, we intend to exceed the Revenue Neutral Rate

Our proposed mill levy rate is: 23.373

Our proposed ad valorem tax (dollar amount) is: $84,021.00

The date of our hearing is: 9/9/2025

The time of our hearing is: 9AM

The location of our hearing is: 102 N Main, Roxbury

_____ 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, 2025.

WITNESS my hand and official seal on 7/16, 2025

(Seal)

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.

McPHERSON
COUNTY, KS

August 1, 2025

Gypsum Creek Township
David Karber
2630 Wells Fargo Rd
Gypsum, KS 67448

Dear David,

Attached is a copy of the Gypsum Creek Township 2026 Budget.

The following documents need Board signatures.

1. Certificate – Page No. 1, above Governing Body
2. Resolution to exceed the RNR
3. Roll Call Vote

#1 & 2 can be attested and/or certified to by a Township Board Member.

Also, enclosed is a copy of the invoice paid by the County for publication of the Gypsum Creek Township 2026 Budget.

Following your budget hearing please return the signed copy of three documents listed above and a check payable to McPherson County Finance in the amount of $70.64.

If you have any questions, please let me know.

Thank you,

Rick Witte

117 North Maple Street
Post Office Box 676
McPherson, KS. 67460-0676

MCPHERSON COUNTY ADMINISTRATOR/FINANCIAL MANAGER
www.mcpcoks.us

PHONE: (620) 241-8149
FAX (620) 241-5484

Roll Call Vote

A Roll Call Vote of the Gypsum Creek Township To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate Held on September 9, 2025
Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
David M. Kreber	✓		
Tom Heine	✓		
[illegible]	✓		
Total			

Certified:

[illegible]

Resolution No. 2025 - 01

A RESOLUTION OF THE GYPSUM CREEK TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Gypsum Creek Township was calculated as 22.067 mills by the McPherson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Gypsum Creek Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 9, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Gypsum Creek Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE GYPSUM CREEK TOWNSHIP:

The Gypsum Creek Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 22.067 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 9th day of September 2025 and SIGNED by the Governing Body.

Attested:

State of Kansas
Township

2026

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Gypsum Creek
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 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

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Rate Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	22.067
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

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

Attest: 9-9 2025
Hollie D. Melroy
County Clerk

Governing Body

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

CPA Summary