State of Kansas
Special District

2026

CERTIFICATE

To the Clerk of Saline County, State of Kansas
We, the undersigned, officers of
Gypsum 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 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)
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(b)	5	9,750	5,717	0.643
Totals		xxxxxxxxxx	9,750	5,717	0.643
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					8,896,108
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	0.725
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Saline County Clerk's Office

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

Attest: October 28, 2025

Jamie L Doss
County Clerk

Governing Body

CPA Summary

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

Gypsum Cemetery District #1
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	6,440	900	0	0	100	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	6,440	900	0	0	100	0

County Treas Motor Vehicle Estimate 900

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 100

County Treas Watercraft Tax Estimate 0

MVT Factor 0.13975

RVT Factor 0.00000

16/20M Factor 0.00000

Comm Veh Factor 0.01553

Watercraft Factor 0.00000

Gypsum Cemetery District #1
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 Cemetery District #1
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 Cemetery District #1
Saline County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,564	6,106	3,521
Receipts:			
Ad Valorem Tax	7,743	6,440	xxxxxxxxxxxxxxxxxx
Delinquent Tax	182		
Motor Vehicle Tax	913	650	900
Recreational Vehicle Tax	20	0	0
16/20M Vehicle Tax	34	100	0
Commercial Vehicle Tax	111	100	100
Watercraft Tax		0	0
Sale of Lots	500		
Other	250		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**9,753**	**7,290**	**1,000**
Resources Available:	**14,317**	**13,396**	**4,521**
Expenditures:			
Budget Publication	177	75	100
Officers Pay	250	250	250
Mowing and Labor	7,200	7,500	7,500
Utilities	570	600	600
Weed Spraying			
Materials		150	150
Improvements & Repair		1,000	1,000
RNR Mailing		300	150
Miscellaneous	14		
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**8,211**	**9,875**	**9,750**
Unencumbered Cash Balance Dec 31	6,106	3,521	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	10,050	9,875	9,750
		Non-Appropriated Balance	488
		Total Expenditure/Non-Appr Balance	10,238
		Tax Required	5,717
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	5,717

CPA Summary

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:

7/13/25

Publication Fee: $48

Joshua Barnhart

Signature

Verification

STATE OF KANSAS
COUNTY OF SALINE

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

7/14/25

SEE PROOF NEXT PAGE

NOTICE OF BUDGET HEARING

The governing body of

GYPSUM CEMETERY DISTRICT #1 SALINE COUNTY

will meet on August 19, 2025 at 7:00 PM at 6581 K-4 Highway, 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 Katherine Andrew 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.

Fund	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	8,211	0.937	9,875	0.750	9,750	5,717	0.644
Totals	8,211	0.937	9,875	0.750	9,750	5,717	0.644
						*Revenue Neutral Rate***	0.725
Net Expenditures	8,211		9,875		9,750		
Total Tax Levied	7,690		6,440		xxxxxxxxxx		
Assessed Valuation	8,447,117		8,593,072		8,883,540		

*Tax rates are expressed in mills.

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

Katherine Andrew

State of Kansas
2026 Special District

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Saline County
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General	8,211	0.937	9,875	0.750	9,750	5,717	0.644
Totals	8,211	0.937	9,875	0.750	9,750	5,717	0.644
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Katherine Andrew