CERTIFICATE 2024

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 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	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	423,400	112,941	38.897
Debt Service	10-113	8			
Library	12-1220	8	9,056	7,798	2.686
Street Lights	14-535	9	23,973	13,027	4.487
		9			
Special Highway		10	42,906		
Parks and Rec Fund		10	5,321		
Water Fund		11	366,294		
Sewer Fund		11	198,795		
Trash Fund		12	71,080		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		13a			
Totals		xxxxxx	1,140,825	133,766	46.070
Budget Hearing Notice		14			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice		15			2,903,647
Neighborhood Revitalization					Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 46.193

Assisted by:
City Aid LLC

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

Email:
cityaid2019@gmail.com

Attest: November 8, 2023

Jami K Dean
County Clerk

SALINE COUNTY CLERK STATE OF KANSAS

Governing Body

CPA Summary

City of Gypsum

2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	112,783	13,731	222	230	1,164	86
Debt Service						
Library	7,725	941	15	16	80	6
Street Lights	13,248	1,613	26	27	137	10
TOTAL	133,756	16,285	263	273	1,381	102

County Treas Motor Vehicle Estimate	16,285				
County Treas Recreational Vehicle Estimate		263			
County Treas 16/20M Vehicle Estimate			273		
County Treas Commercial Vehicle Tax Estimate				1,381	
County Treas Watercraft Tax Estimate					102

Motor Vehicle Factor	0.12175				
Recreational Vehicle Factor		0.00197			
16/20M Vehicle Factor			0.00204		
Commercial Vehicle Factor				0.01032	
Watercraft Factor					0.00076

City of Gypsum

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General Fund	Capital Improve Res		5,000	5,000	KSA 12-1,118
General Fund	Capital Equip Res		15,000	15,000	KSA 12-1,117
	Totals	0	20,000	20,000	
	Adjustments				
	Adjusted Totals	0	20,000	20,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Gypsum

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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

2024

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 2023	Payments Due 2023	Payments Due 2024
				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: 2024

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 2023	Proposed Year 2024
Ad Valorem	$7,725	$7,798
Delinquent Tax	$200	$200
Motor Vehicle Tax	$1,016	$941
Recreational Vehicle Tax	$12	$15
16/20M Vehicle Tax	$17	$16
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$8,970	$8,970
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$2,948,951	$2,895,823
Did Assessed Valuation Decrease?	Yes	
Levy Rate	2.62	2.693
Difference in Levy Rate:	0.073	
Qualify for grant: 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 from the State Library.

City of Gypsum

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	67,105	118,381	155,576
Receipts:			
Ad Valorem Tax	100,624	112,783	xxxxxxxxxxxxxxxx
Delinquent Tax	578	1,500	1,500
Motor Vehicle Tax	10,713	14,845	13,731
Recreational Vehicle Tax	108	168	222
16/20M Vehicle Tax	199	253	230
Commercial Vehicle Tax	938	927	1,164
Watercraft Tax		84	86
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales and Use Taxes	83,252	83,250	83,250
Franchise Fees	19,192	19,200	19,200
Licenses and Permits	940	1,000	1,000
Court Fee/Fines	1,434	1,500	1,500
Interest Income	1,976	2,000	2,500
Rental Income	4,150	3,000	3,000
Reimbursed Expenses	17,698	17,000	17,500
Other	9,354	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	**251,156**	**267,510**	**154,883**
Resources Available:	**318,261**	**385,891**	**310,459**

City of Gypsum

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	318,261	385,891	310,459
Expenditures:			
General Government	141,906	148,500	203,000
Governing Body	3,690	3,800	3,800
Municipal Court	563	550	650
Civil Defense	810	810	810
Police	9,600	9,600	9,600
Fire	7,308	12,055	11,900
Streets	35,112	34,000	35,500
Parks and Recreation	891	1,000	1,000
Transfers Out	0	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
0	0	0	0
Subtotal detail (Should agree with detail)	199,880	230,315	286,260
Cash Forward (2024 column)			137,140
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**199,880**	**230,315**	**423,400**
Unencumbered Cash Balance Dec 31	118,381	155,576	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	221,693	346,748	423,400
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	423,400
		Tax Required	112,941
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	112,941

CPA Summary

City of Gypsum

2024

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
Salaries	52,713	53,000	55,000
Health Insurance	2,142	2,500	3,000
Contractual	32,601	35,000	35,000
Insurance	30,279	34,000	34,000
Commodities	7,871	8,000	15,000
Capital Outlay	15,344	15,000	60,000
Remittances	956	1,000	1,000
Total	**141,906**	**148,500**	**203,000**
Governing Body			
Salaries	3,633	3,800	3,800
Commodities	57		
Total	**3,690**	**3,800**	**3,800**
Municipal Court			
Contractual	300	200	300
Remittance Court Costs	263	350	350
Total	**563**	**550**	**650**
Civil Defense			
Contractual	810	810	810
Total	**810**	**810**	**810**
Police			
Contractual	9,600	9,600	9,600
Total	**9,600**	**9,600**	**9,600**
Fire			
Salaries	2,239	2,300	2,400
Contractual	4,799	4,255	4,500
Capital Outlay	270	5,500	5,000
Total	**7,308**	**12,055**	**11,900**
Streets			
Salaries	35,112	34,000	35,500
Total	**35,112**	**34,000**	**35,500**
Parks and Recreation			
Commodities	475	500	500
Capital Outlay	416	500	500
Total	**891**	**1,000**	**1,000**
Page 1 - Total	**199,880**	**210,315**	**266,260**

City of Gypsum

2024

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Transfers Out			
Transfer to Capital Improve Res		5,000	5,000
Transfer to Capital Equip Res		15,000	15,000
Total	**0**	**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**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	0	20,000	20,000
Page 1 -Total	**199,880**	**210,315**	**266,260**
Grand Total	**199,880**	**230,315**	**286,260**

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

City of Gypsum 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	6,907	7,725	xxxxxxxxxxxxxxxx
Delinquent Tax	53	200	200
Motor Vehicle Tax	1,027	1,016	941
Recreational Vehicle Tax	11	12	15
16/20M Vehicle Tax	19	17	16
Commercial Vehicle Tax	90	64	80
Watercraft Tax		6	6
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,107**	**9,040**	**1,258**
Resources Available:	**8,107**	**9,040**	**1,258**
Expenditures:			
Appropriations	8,107	9,040	9,056
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,107**	**9,040**	**9,056**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	8,415	9,040	9,056
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,056
		Tax Required	7,798
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	7,798

CPA Summary

City of Gypsum 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Street Lights**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,996	8,727	8,983
Receipts:			
Ad Valorem Tax	11,829	13,248	xxxxxxxxxxxxxxxx
Delinquent Tax	103	100	150
Motor Vehicle Tax	1,975	1,739	1,613
Recreational Vehicle Tax	20	20	26
16/20M Vehicle Tax	39	30	27
Commercial Vehicle Tax	173	109	137
Watercraft Tax		10	10
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,139**	**15,256**	**1,963**
Resources Available:	**23,135**	**23,983**	**10,946**
Expenditures:			
Contractual	14,408	15,000	23,973
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,408**	**15,000**	**23,973**
Unencumbered Cash Balance Dec 31	8,727	8,983	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	22,857	23,763	23,973
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,973
		Tax Required	13,027
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	13,027

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

City of Gypsum 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	37,991	35,191	30,206
Receipts:			
State of Kansas Gas Tax	10,726	10,660	10,580
County Transfers Gas	1,165	1,130	1,120
Reimbursed Expenses	615	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,506**	**12,790**	**12,700**
Resources Available:	**50,497**	**47,981**	**42,906**
Expenditures:			
Contractual	2,551	5,000	5,000
Commodities	12,755	12,775	13,000
Cash Forward (2024 column)			24,906
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**15,306**	**17,775**	**42,906**
Unencumbered Cash Balance Dec 31	35,191	30,206	0
2022/2023/2024 Budget Authority Amoun	25,222	51,211	42,906

Adopted Budget **Parks and Rec Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	9,678	6,563	3,442
Receipts:			
Alcohol Allocations	1,875	1,879	1,879
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,875**	**1,879**	**1,879**
Resources Available:	**11,553**	**8,442**	**5,321**
Expenditures:			
Contractual			
Commodities	4,990	5,000	5,321
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,990**	**5,000**	**5,321**
Unencumbered Cash Balance Dec 31	6,563	3,442	0
2022/2023/2024 Budget Authority Amoun	5,017	9,920	5,321

CPA Summary

City of Gypsum 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	360,135	334,694	293,644
Receipts:			
Water Service Charges	65,477	66,000	66,000
Hookup/Reconnect Fees	2,210	2,000	2,500
Reimbursed Expenses	63	2,000	2,000
Interest Income	1,107	1,100	1,200
Transfer Agency Clearing	800	950	950
Other	60		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**69,717**	**72,050**	**72,650**
Resources Available:	**429,852**	**406,744**	**366,294**
Expenditures:			
Salaries	24,062	24,500	24,750
Contractual	19,402	20,000	20,000
Commodities	7,405	7,000	8,000
Capital Outlay	42,665	60,000	60,000
Remittances	1,624	1,600	1,650
Cash Forward (2024 column)			251,894
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**95,158**	**113,100**	**366,294**
Unencumbered Cash Balance Dec 31	334,694	293,644	0
2022/2023/2024 Budget Authority Amoun	439,754	431,935	366,294

Adopted Budget

Sewer Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	232,953	176,695	164,995
Receipts:			
Sewer Service Charges	29,591	30,000	32,000
Special Assessments	325	500	500
Interest Income	133	500	500
Transfer Agency Clearing	800	800	800
Reimbursed Expenses		1,000	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**30,849**	**32,800**	**33,800**
Resources Available:	**263,802**	**209,495**	**198,795**
Expenditures:			
Salaries	15,323	18,000	18,000
Contractual	6,255	10,000	20,000
Commodities	2,030	6,500	10,000
Capital Outlay	63,499	10,000	50,000
Cash Forward (2024 column)			100,795
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**87,107**	**44,500**	**198,795**
Unencumbered Cash Balance Dec 31	176,695	164,995	0
2022/2023/2024 Budget Authority Amoun	124,552	257,453	198,795

CPA Summary

City of Gypsum 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	25,748	28,080	30,080
Receipts:			
Trash Service Charges	40,988	41,000	41,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**40,988**	**41,000**	**41,000**
Resources Available:	**66,736**	**69,080**	**71,080**
Expenditures:			
Contractual	38,656	39,000	39,000
Cash Forward (2024 column)			32,080
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**38,656**	**39,000**	**71,080**
Unencumbered Cash Balance Dec 31	28,080	30,080	0
2022/2023/2024 Budget Authority Amount	56,693	60,548	71,080

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

City of Gypsum

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CDBG Grant Fund		**Ambulance Fund**		**Capital Improve Res Fun**		**Capital Equip Res Fund**		**ARPA Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	200	Cash Balance Jan 1	1,778	Cash Balance Jan 1	13,772	Cash Balance Jan 1	3,049	Cash Balance Jan 1	29,835	48,634
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Grants and Donations	3,650					Grants	29,835	
Total Receipts	0	Total Receipts	3,650	Total Receipts	0	Total Receipts	0	Total Receipts	29,835	33,485
Resources Available:	200	Resources Available:	5,428	Resources Available:	13,772	Resources Available:	3,049	Resources Available:	59,670	82,119
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual	140					Capital Outlay	59,670	
		Commodities	199							
Total Expenditures	0	Total Expenditures	339	Total Expenditures	0	Total Expenditures	0	Total Expenditures	59,670	60,009
Cash Balance Dec 31	200	Cash Balance Dec 31	5,089	Cash Balance Dec 31	13,772	Cash Balance Dec 31	3,049	Cash Balance Dec 31	0	**22,110** **
										22,110 **

**Note: These two block figures should agree.

CPA Summary

City of Gypsum

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Parks Project		**Auditorium Restoration**		**Sales Tax Clearing**		**Penalty Clearing**				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	105	Cash Balance Jan 1	240	Cash Balance Jan 1		345
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants & Donations	10,820	Grants & Donations	90,000	Sales Tax Clearing	606	Penalty Clearing	1,471			
Total Receipts	10,820	Total Receipts	90,000	Total Receipts	606	Total Receipts	1,471	Total Receipts	0	102,897
Resources Available:	10,820	Resources Available:	90,000	Resources Available:	711	Resources Available:	1,711	Resources Available:	0	103,242
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	9,297			Sales Tax Clearing	635	Transfer Out	1,600			
Total Expenditures	9,297	Total Expenditures	0	Total Expenditures	635	Total Expenditures	1,600	Total Expenditures	0	11,532
Cash Balance Dec 31	1,523	Cash Balance Dec 31	90,000	Cash Balance Dec 31	76	Cash Balance Dec 31	111	Cash Balance Dec 31	0	**91,710** **
										91,710 **

**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.org

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 August 25, 2023.

WITNESS my hand and official seal on July 12, 2023.

(Seal)

Judy Scanlan
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.

RECEIVED
JUL 14 2023
SALINE COUNTY
CLERK/ELECTION

(First Published in The Gypsum Advocate, July 20, 2023-1t)

NOTICE OF BUDGET HEARING

2024

The governing body of
City of Gypsum

will meet on August 14, 2023 at 7:00 P.M. 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 the ad valorem tax. Detailed budget information is available at Gypsum City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	199,880	38.325	230,315	38.246	423,400	112,941	39.001
Debt Service	0	0	0	0	0	0	0
Library	8,107	2.624	9,040	2.620	9,056	7,798	2.693
Street Lights	14,408	4.489	15,000	4.493	23,973	13,027	4.499
Special Highway	15,306		17,775		42,906		
Parks and Rec	4,990		5,000		5,321		
Water Fund	95,158		113,100		366,294		
Sewer Fund	87,107		44,500		198,795		
Trash Fund	38,656		39,000		71,080		
Non-Budgeted Funds- A	60,009						
Non- Budgeted Funds- B	11,532						
Totals	535,153	45.438	473,730	45.359	1,140,825	133,766	46.193
Less: Transfers	0		20,000		20,000		
Net Expenditure	535,153		453,730		1,120,825		
Total Tax Levied	121,492		133,756		xxxxxxxx		
Assesed Valuation:							
Outstanding Indebtedness	2,673,958		2,948,951		2,895,823		

* Tax rates are expressed in mills.

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

Judy Scanlan, City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, SALINE COUNTY, ss:

Frank Mercer, being first duly sworn,

Deposes and says: That He is

General Manager of

The Gypsum Advocate

a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Saline County, Kansas, with a general paid circulation on a yearly basis in Saline County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Gypsum, in said County, as second class matter.

see attached

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for consecutive weeks, the first publication thereof being made as aforesaid on the 13th day of July 2023, with subsequent publications being made on the following dates:

....., 20.... ....., 20....

....., 20.... ....., 20....

....., 20.... ....., 20....

.....

Scribed and sworn to before me this 1st day of August 20 23

Richelle Twenter Notary Public

My commission expires: Aug 3 2024

Printer's fee $ 158.50

Additional copies $.....

RICHELLE TWENTER NOTARY PUBLIC My Appt. Exp. 8-3-2024 STATE OF KANSAS

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City of Gypsum

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Estimated Tax Rate is subject to change depending on the final assessed valuation.

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FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	199,880	38.325	230,315	38.246	423,400	112,941	39.001
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Non-Budgeted Funds-A	60,009						
Non-Budgeted Funds-B	11,532						
Totals	535,153	45.438	473,730	45.359	1,140,825	133,766	46.193
						*Revenue Neutral Rate***	*46.193*
Less: Transfers	0		20,000		20,000		
Net Expenditure	535,153		453,730		1,120,825		
Total Tax Levied	121,492		133,756		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,673,958		2,948,951		2,895,823		

Outstanding Indebtedness, January 1,	2021	2022	2023
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*

Judy Scanlan

City Official Title: City Clerk