State of Kansas
Special District

2023

CERTIFICATE

To the Clerk of Gray County , State of Kansas
We, the undersigned, officers of
Gray County Fire District No. 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 2023; and (3) the
Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	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	19-3610	5	161,000	94,328	1.083
Totals		xxxxxxxxx	161,000	94,328	1.083
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

5mil limit

County Clerk's Use Only

87,033,137

Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 0.995

Assisted by:
Kennedy McKee & Company LLP

Address:
PO Box 1477
Dodge City, KS 67801

Email:
jkennedy@kmc-cpa.com

GRAY COUNTY OFFICIAL SEAL COUNTY CLERK KANSAS

Attest: 10-4, 2022

Ashley Rogers
County Clerk

Governing Body

CPA Summary:
No assurance is provided.

Gray County Fire District No. 1
Gray County

2023

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	86,673	5,342	119	224	957	42
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	86,673	5,342	119	224	957	42

County Treas Motor Vehicle Estimate 5,342

County Treas Recreational Vehicle Estimate 119

County Treas 16/20M Vehicle Estimate 224

County Treas Commercial Vehicle Tax Estimate 957

County Treas Watercraft Tax Estimate 42

MVT Factor 0.06163

RVT Factor 0.00137

16/20M Factor 0.00258

Comm Veh Facto 0.01104

Watercraft Facto 0.00048

2023

Gray County Fire District No. 1
Gray County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	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 2022 and/or 2023 from a non-budgeted fund.

Gray County Fire District No. 1
Gray County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
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, 2022	Payments Due 2022	Payments Due 2023
None							
			Total	**0**	**0**	**0**	**0**

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

Gray County Fire District No. 1
Gray County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2023

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	152,473	108,153	49,999
Receipts:			
Ad Valorem Tax	56,887	84,940	xxxxxxxxxxxxxxxx
Delinquent Tax	562	286	433
Motor Vehicle Tax	6,953	3,456	5,342
Recreational Vehicle Tax	152	74	119
16/20M Vehicle Tax	503	378	224
Commercial Vehicle Tax	1,112	507	957
Watercraft Tax		21	42
LAVTR			0
Other Revenue			
Gifts from Wind Farms	8,644	13,184	13,184
Miscellaneous Income	1,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**75,813**	**102,846**	**20,301**
Resources Available:	**228,286**	**210,999**	**70,300**
Expenditures:			
Personal Services	2,508	21,000	21,000
Contractual	50,937	60,000	60,000
Commodities	12,705	30,000	30,000
Capital Outlay	3,983	50,000	50,000
Transfer to Equipment Reserve	50,000		
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**120,133**	**161,000**	**161,000**
Unencumbered Cash Balance Dec 31	108,153	49,999	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	161,000	161,000	161,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	161,000
		Tax Required	90,700
	Delinquent Comp Rate:	4.0%	3,628
		Amount of 2022 Ad Valorem Tax	94,328

CPA Summary

No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2023 Special District

The governing body of

Gray County Fire District No. 1

Gray County

will meet on August 31, 2022 at 10:00 AM at Gray County Courthouse, Cimarron, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate. Detailed budget information is available at Gray County Courthouse, Cimarron, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	120,133	0.695	161,000	1.040	161,000	94,328	1.083
Totals	120,133	0.695	161,000	1.040	161,000	94,328	1.083
						*Revenue Neutral Rate***	*0.995*
Less: Transfers	0		0		0		
Net Expenditures	120,133		161,000		161,000		
Total Tax Levied	57,137		86,673		xxxxxxxxxxxxx		
Assessed Valuation	82,194,068		83,335,408		87,080,741		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Ashley Rogers
County Clerk

Gray County Fire District No. 1 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General			0
Debt Service			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2022 July 1 Valuation: 87,080,741

Valuation Factor: 87,080.741

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2023 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 2022-12

A RESOLUTION OF THE GRAY COUNTY FIRE DISTRICT NO. 1, GRAY COUNTY, KANSAS LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Gray County Fire District No. 1 was calculated as .995 mills by the Gray County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Gray County Fire District No. 1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 31, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Gray County Fire District No. 1, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE GRAY COUNTY FIRE DISTRICT NO. 1, GRAY COUNTY, KANSAS:

The Gray County Fire District No. 1 shall levy a property tax rate exceeding the Revenue Neutral Rate of .995 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 31st day of Aug, 2022 (month and year) and SIGNED by the Governing Body.

Attested: Ashley Rogers

GRAY COUNTY KANSAS

Roll Call Vote

A Roll Call Vote of the ___Gray County Fire District No. 1___ To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on __8/31/2022__

Resolution No. 2022-12

Governing Body Member	Yes	No	No Vote
Mark Busch	1		
Glenn Oyler	1		
Orville Williams	1		
TOTAL	3	0	0

Certified:

Ashley Rogers

(First published in *The Jacksonian* on Wednesday, August 17, 2022.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

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Gray County Fire District No. 1

Gray County

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Totals	120,133	0.695	161,000	1.040	161,000	94,328	1.083
						*Revenue Neutral Rate***	*0.995*
Less: Transfers	0		0		0		
Net Expenditures	120,133		161,000		161,000		
Total Tax Levied	57,137		86,673		xxxxxxxxxxxxx		
Assessed Valuation	82,194,068		83,335,408		87,080,741		

Outstanding Indebtedness, Jan 1,

	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Ashley Rogers
County Clerk