CERTIFICATE

2025

To the Clerk of Gray County , State of Kansas
We, the undersigned, officers of
Gray County Library District

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 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	12-220	5	36,800	29,831	.428
Totals		xxxxxxxxx	36,800	29,831	.428
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

69,648,237

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	0.429
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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: 10-3, 2024

Ashley Rogers
County Clerk

Governing Body

CPA Summary
No assurance is provided.

Gray County Library District
Gray County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	29,901	1,995	43	160	276	20
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	29,901	1,995	43	160	276	20

County Treas Motor Vehicle Estimate 1,995

County Treas Recreational Vehicle Estimate 43

County Treas 16/20M Vehicle Estimate 160

County Treas Commercial Vehicle Tax Estimate 276

County Treas Watercraft Tax Estimate 20

MVT Factor 0.06672

RVT Factor 0.00144

16/20M Factor 0.00535

Comm Veh Facto 0.00923

Watercraft Facto 0.00067

2025

Gray County Library District
Gray County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	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 2024 and/or 2025 from a non-budgeted fund.

Gray County Library District
Gray County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
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 Library District 2025
Gray County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,398	3,425	1,087
Receipts:			
Ad Valorem Tax	29,768	28,705	xxxxxxxxxxxxxxxx
Delinquent Tax	141	200	
Motor Vehicle Tax	2,319	1,887	1,995
Recreational Vehicle Tax	45	43	43
16/20M Vehicle Tax	106	148	160
Commercial Vehicle Tax		379	276
Watercraft Tax			20
In Lieu of Taxes			
Wind Farm Donations	4,448	3,100	4,535
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**36,827**	**34,462**	**7,029**
Resources Available:	**40,225**	**37,887**	**8,116**
Expenditures:			
Appropriations	36,800	36,800	36,800
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Exp			
Total Expenditures	**36,800**	**36,800**	**36,800**
Unencumbered Cash Balance Dec 31	3,425	1,087	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	36,800	36,800	36,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	36,800
		Tax Required	28,684
	Delinquent Comp Rate:	4.0%	1,147
		Amount of 2024 Ad Valorem Tax	29,831

CPA Summary
No assurance is provided.

NOTICE OF BUDGET HEARING

2025

The governing body of

Gray County Library District

Gray County

will meet on August 15, 2024 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 and the amount of tax to levied.

Detailed budget information is available at Gray County Courthouse, Cimarron, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	36,800	0.420	36,800	0.413	36,800	29,831	0.429
Totals	36,800	0.420	36,800	0.413	36,800	29,831	0.429
						*Revenue Neutral Rate***	*0.429*
Less: Transfers	0		0		0		
Net Expenditures	36,800		36,800		36,800		
Total Tax Levied	29,949		29,901		xxxxxxxxxxxxxxx		
Assessed Valuation	71,195,412		72,369,728		69,594,231		

Outstanding Indebtedness, Jan 1,

	2022	2023	2024
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

(First published in *The Jacksonian* on Wednesday, July 24, 2024.)

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Ashley Rogers

County Clerk