State of Kansas
Special District

CERTIFICATE

2023

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 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 Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	12-220	5	36,800	29,949	.420
Totals		xxxxxxxxx	36,800	29,949	.420
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

71,195,412
Nov. 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 0.428

Assisted by:
Kennedy McKee & Company LLP

Address:
PO Box 1477
Dodge City, KS 6781
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 Library District
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	30,560	1,973	51	99	336	17
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	30,560	1,973	51	99	336	17

County Treas Motor Vehicle Estimate 1,973

County Treas Recreational Vehicle Estimate 51

County Treas 16/20M Vehicle Estimate 99

County Treas Commercial Vehicle Tax Estimate 336

County Treas Watercraft Tax Estimate 17

MVT Factor 0.06456

RVT Factor 0.00167

16/20M Factor 0.00324

Comm Veh Facto 0.01099

Watercraft Facto 0.00056

2023

Gray County Library District
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 Library District
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 Library District
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	11,200	3,050	2,327
Receipts:			
Ad Valorem Tax	22,551	29,949	xxxxxxxxxxxxxxxx
Delinquent Tax	213		
Motor Vehicle Tax	2,009	1,105	1,973
Recreational Vehicle Tax	53	36	51
16/20M Vehicle Tax	126	124	99
Commercial Vehicle Tax	322	199	336
Watercraft Tax		9	17
LAVTR			0
Wind Farm Donations	3,376	4,655	3,200
Interest on Idle Funds			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**28,650**	**36,077**	**5,676**
Resources Available:	**39,850**	**39,127**	**8,003**
Expenditures:			
Appropriations	36,800	36,800	36,800
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**36,800**	**36,800**	**36,800**
Unencumbered Cash Balance Dec 31	3,050	2,327	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	36,800	36,800
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	36,800
		Tax Required	28,797
	Delinquent Comp Rate:	4.0%	1,152
		Amount of 2022 Ad Valorem Tax	29,949

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 Library District

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	36,800	0.332	36,800	0.444	36,800	29,949	0.420
Totals	36,800	0.332	36,800	0.444	36,800	29,949	0.420
						*Revenue Neutral Rate***	*0.428*
Less: Transfers	0		0		0		
Net Expenditures	36,800		36,800		36,800		
Total Tax Levied	22,664		30,560		xxxxxxxxxxxxxxx		
Assessed Valuation	68,239,560		68,758,988		71,252,256		

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

Resolution No. 2022-13

A RESOLUTION OF THE GRAY COUNTY LIBRARY DISTRICT, GRAY COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Gray County Library District was calculated as .428 mills by the Gray County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Gray County Library District 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 Library District, 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 LIBRARY DISTRICT, GRAY COUNTY, KANSAS:

The Gray County Library District shall levy a property tax rate exceeding the Revenue Neutral Rate of .428 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 Library District___ To Levy a Property Tax Exceeding the Revenue Neutral Rate

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

Resolution No. 2022-13

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

The governing body of

Gray County Library District

Gray County

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Totals	36,800	0.332	36,800	0.444	36,800	29,949	0.420
						*Revenue Neutral Rate***	*0.428*
Less: Transfers	0		0		0		
Net Expenditures	36,800		36,800		36,800		
Total Tax Levied	22,664		30,560		xxxxxxxxxxxxxxxxx		
Assessed Valuation	68,239,560		68,758,988		71,252,256		

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Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Ashley Rogers

County Clerk