State of Kansas
Special District

CERTIFICATE

2025

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 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	Amount of 2024 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	19-3610	5	161,000	131,332	1.532
Totals		xxxxxxxxx	161,000	131,332	1.532
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

85,736,852
Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	1.537
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 Fire District No. 1
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	131,699	8,877	150	444	1,276	83
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	131,699	8,877	150	444	1,276	83

County Treas Motor Vehicle Estimate 8,877

County Treas Recreational Vehicle Estimate 150

County Treas 16/20M Vehicle Estimate 444

County Treas Commercial Vehicle Tax Estimate 1,276

County Treas Watercraft Tax Estimate 83

MVT Factor 0.06740

RVT Factor 0.00114

16/20M Factor 0.00337

Comm Veh Facto 0.00969

Watercraft Facto 0.00063

2025

Gray County Fire District No. 1
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 Fire District No. 1
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 Fire District No. 1 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	53,187	23,778	4,096
Receipts:			
Ad Valorem Tax	93,614	126,431	xxxxxxxxxxxxxxx
Delinquent Tax	281		
Motor Vehicle Tax	6,592	5,725	8,877
Recreational Vehicle Tax	102	107	150
16/20M Vehicle Tax	248	383	444
Commercial Vehicle Tax		1,172	1,276
Watercraft Tax		0	83
In Lieu of Taxes		0	
Other Revenue			
Gifts from Wind Farms	13,905	7,500	19,793
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**114,742**	**141,318**	**30,623**
Resources Available:	**167,929**	**165,096**	**34,719**
Expenditures:			
Personal Services	10,514	21,000	
Contractual	64,768	70,000	90,000
Commodities	16,210	20,000	21,000
Capital Outlay	2,659	50,000	50,000
Transfer to Equipment Reserve	50,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% Total Exp			
Total Expenditures	**144,151**	**161,000**	**161,000**
Unencumbered Cash Balance Dec 31	23,778	4,096	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	161,000	161,000	161,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	161,000
		Tax Required	126,281
	Delinquent Comp Rate:	4.0%	5,051
		Amount of 2024 Ad Valorem Tax	131,332

CPA Summary
No assurance is provided.

NOTICE OF BUDGET HEARING

2025

The governing body of

Gray County Fire District No. 1

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	144,151	1.083	161,000	1.487	161,000	131,332	1.533
Totals	144,151	1.083	161,000	1.487	161,000	131,332	1.533
						*Revenue Neutral Rate***	*1.537*
Less: Transfers	0		0		0		
Net Expenditures	144,151		161,000		161,000		
Total Tax Levied	94,328		131,699		xxxxxxxxxxxxxxx		
Assessed Valuation	87,033,137		88,523,726		85,644,112		

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