CERTIFICATE

2026

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 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	12-220	5	38,300	29,829	.427
Totals		xxxxxxxxx	38,300	29,829	.427
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

69,880,483
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.427
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: 10-8 2025

Ashley Rogers
County Clerk

Governing Body

CPA Summary
No assurance is provided.

Gray County Library District
Gray County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	29,831	2,007	43	166	270	21
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	29,831	2,007	43	166	270	21

County Treas Motor Vehicle Estimate 2,007

County Treas Recreational Vehicle Estimate 43

County Treas 16/20M Vehicle Estimate 166

County Treas Commercial Vehicle Tax Estimate 270

County Treas Watercraft Tax Estimate 21

MVT Factor 0.06728

RVT Factor 0.00144

16/20M Factor 0.00556

Comm Veh Facto 0.00905

Watercraft Facto 0.00070

Gray County Library District
Gray County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	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 2025 and/or 2026 from a non-budgeted fund.

Gray County Library District
Gray County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					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, 2025	Payments Due 2025	Payments Due 2026
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 2026
Gray County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,426	3,392	2,345
Receipts:			
Ad Valorem Tax	29,636	28,638	xxxxxxxxxxxxxxxx
Delinquent Tax	261		
Motor Vehicle Tax	1,851	1,850	2,007
Recreational Vehicle Tax	42	43	43
16/20M Vehicle Tax	142	160	166
Commercial Vehicle Tax	299	276	270
Watercraft Tax		20	21
In Lieu of Taxes			
Wind Farm Donations	4,535	4,766	4,766
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**36,766**	**35,753**	**7,273**
Resources Available:	**40,192**	**39,145**	**9,618**
Expenditures:			
Appropriations	36,800	36,800	36,800
Cash Reserve (2026 column)			1,500
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**36,800**	**36,800**	**38,300**
Unencumbered Cash Balance Dec 31	3,392	2,345	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	36,800	36,800	38,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	38,300
		Tax Required	28,682
	Delinquent Comp Rate:	4.0%	1,147
		Amount of 2025 Ad Valorem Tax	29,829

CPA Summary
No assurance is provided.

NOTICE OF BUDGET HEARING

2026

The governing body of

Gray County Library District

Gray County

will meet on August 29, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate for 202		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	36,800	0.413	36,800	0.428	38,300	29,829	0.427
Totals	36,800	0.413	36,800	0.428	38,300	29,829	0.427
						*Revenue Neutral Rate***	*0.427*
Less: Transfers	0		0		0		
Net Expenditures	36,800		36,800		38,300		
Total Tax Levied	29,901		29,831		xxxxxxxxxxxxxxx		
Assessed Valuation	72,369,728		69,648,237		69,882,580		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
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

Legal

(First Published in The Montezuma Press August 7, 2025)

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Gray County
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Less: Transfers	0		0		0		
Net Expenditures	36,800		36,800		38,300		
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Ashley Rogers
County Clerk