State of Kansas
Special District

CERTIFICATE

2024

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 2024; and (3) the
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	19-3610	5	161,000	131,699	1.487
Totals		xxxxxxxxx	161,000	131,699	1.487
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

88,523,726
Nov. 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 1.065

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, 2023
Ashley Rogers
County Clerk

Governing Body

CPA Summary
No assurance is provided.

Gray County Fire District No. 1
Gray County

2024

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	94,328	5,725	107	383	1,172	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	94,328	5,725	107	383	1,172	0

County Treas Motor Vehicle Estimate 5,725

County Treas Recreational Vehicle Estimate 107

County Treas 16/20M Vehicle Estimate 383

County Treas Commercial Vehicle Tax Estimate 1,172

County Treas Watercraft Tax Estimate 0

MVT Factor 0.06069

RVT Factor 0.00113

16/20M Factor 0.00406

Comm Veh Facto 0.01242

Watercraft Facto 0.00000

2024

Gray County Fire District No. 1
Gray County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	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 2023 and/or 2024 from a non-budgeted fund.

Gray County Fire District No. 1
Gray County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					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, 2023	Payments Due 2023	Payments Due 2024
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 2024
Gray County
FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	108,153	53,187	7,537
Receipts:			
Ad Valorem Tax	86,282	94,328	xxxxxxxxxxxxxxx
Delinquent Tax	636	433	472
Motor Vehicle Tax	4,059	5,342	5,725
Recreational Vehicle Tax	82	119	107
16/20M Vehicle Tax	397	224	383
Commercial Vehicle Tax	619	957	1,172
Watercraft Tax		42	0
LAVTR		0	0
In Lieu of Taxes			
Other Revenue			
Gifts from Wind Farms	13,184	13,905	13,905
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**105,259**	**115,350**	**21,764**
Resources Available:	**213,412**	**168,537**	**29,301**
Expenditures:			
Personal Services	7,253	21,000	21,000
Contractual	60,742	60,000	70,000
Commodities	23,067	30,000	20,000
Capital Outlay	19,367	50,000	50,000
Reimbursed Expense	-204		
Transfer to Equipment Reserve	50,000		
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**160,225**	**161,000**	**161,000**
Unencumbered Cash Balance Dec 31	53,187	7,537	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	161,000	161,000	161,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	161,000
		Tax Required	131,699
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	131,699

CPA Summary
No assurance is provided.

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

Gray County Fire District No. 1

Gray County

will meet on August 31, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate for 202		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	160,225	1.040	161,000	1.083	161,000	131,699	1.489
Totals	160,225	1.040	161,000	1.083	161,000	131,699	1.489
						*Revenue Neutral Rate***	*1.065*
Less: Transfers	0		0		0		
Net Expenditures	160,225		161,000		161,000		
Total Tax Levied	86,673		94,328		xxxxxxxxxxxxxxx		
Assessed Valuation	83,335,408		87,033,137		88,466,661		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF GRAY COUNTY FIRE DISTRICT NO. 1, HEREBY NOTIFIES THE GRAY COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.489. The date of our hearing is August 31, 2023 at 10:00 AM and will be held at Gray County Courthouse, Cimarron, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2023.

WITNESS my hand and official seal on July 19, 2023

GRAY COUNTY OFFICIAL SEAL COUNTY CLERK KANSAS

Seal

Ashley Rogers

Clerk or Officer of Governing Body

State of Kansas
Special District

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

Ashley Rogers
County Clerk

(First published in ***The Jacksonian*** on Wednesday, August 16, 2023.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

Gray County Fire District No. 1

Gray County

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Totals	160,225	1.040	161,000	1.083	161,000	131,699	1.489
						*Revenue Neutral Rate***	*1.065*
Less: Transfers	0		0		0		
Net Expenditures	160,225		161,000		161,000		
Total Tax Levied	86,673		94,328		xxxxxxxxxxxxxxx		
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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. 2023-10

A RESOLUTION OF THE GRAY COUNTY FIRE DISTRICT NO. 1, GRAY COUNTY, KANSAS TO 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 1.065 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, 2023 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 OF GRAY COUNTY, KANSAS:

The Gray County Fire District No. 1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.065 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 August, 2023 and SIGNED by the Governing Body.

Attested:

Ashley K Rogers

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 August 31, 0023.

Resolution No. 2023-10

Governing Body Member	Yes	No	No Vote
Orville Williams	✓		
Glenn Oyler	✓		
Mark Busch	✓		
TOTAL			

Certified:

Ashley Rogers