CERTIFICATE

2026

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 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	19-3610	5	171,000	117,837	1.380
Totals		xxxxxxxxx	171,000	117,837	1.380
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

85,367,365
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.539
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 Fire District No. 1
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	131,332	8,821	160	647	1,146	84
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	131,332	8,821	160	647	1,146	84

County Treas Motor Vehicle Estimate 8,821

County Treas Recreational Vehicle Estimate 160

County Treas 16/20M Vehicle Estimate 647

County Treas Commercial Vehicle Tax Estimate 1,146

County Treas Watercraft Tax Estimate 84

MVT Factor 0.06717

RVT Factor 0.00122

16/20M Factor 0.00493

Comm Veh Facto 0.00873

Watercraft Facto 0.00064

Gray County Fire District No. 1
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 Fire District No. 1
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 Fire District No. 1 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	23,777	29,486	26,116
Receipts:			
Ad Valorem Tax	130,979	126,079	xxxxxxxxxxxxxxx
Delinquent Tax	794		
Motor Vehicle Tax	5,841	8,877	8,821
Recreational Vehicle Tax	112	150	160
16/20M Vehicle Tax	320	444	647
Commercial Vehicle Tax	938	1,276	1,146
Watercraft Tax		83	84
In Lieu of Taxes			
Other Revenue	1,505		
Gifts from Wind Farms	19,793	20,721	20,721
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**160,282**	**157,630**	**31,579**
Resources Available:	**184,059**	**187,116**	**57,695**
Expenditures:			
Personal Services	179		
Contractual	69,484	90,000	100,000
Commodities	29,060	21,000	21,000
Capital Outlay	5,850	50,000	50,000
Transfer to Equipment Reserve	50,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**154,573**	**161,000**	**171,000**
Unencumbered Cash Balance Dec 31	29,486	26,116	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	161,000	161,000	171,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	171,000
		Tax Required	113,305
	Delinquent Comp Rate:	4.0%	4,532
		Amount of 2025 Ad Valorem Tax	117,837

CPA Summary
No assurance is provided.

NOTICE OF BUDGET HEARING

2026

The governing body of

Gray County Fire District No. 1

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	154,573	1.487	161,000	1.532	171,000	117,837	1.380
Totals	154,573	1.487	161,000	1.532	171,000	117,837	1.380
						*Revenue Neutral Rate***	*1.539*
Less: Transfers	0		0		0		
Net Expenditures	154,573		161,000		171,000		
Total Tax Levied	131,699		131,332		xxxxxxxxxxxxxxx		
Assessed Valuation	88,523,726		85,736,852		85,367,440		

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

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Ashley Rogers

County Clerk

Legal

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

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Ashley Rogers
County Clerk