CERTIFICATE

To the Clerk of Gray County, State of Kansas
We, the undersigned, officers of
Gray County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	3,010,645	947,292	7.715
Road & Bridge	68-5,101	7	4,205,000	3,240,923	26.396
Special Bridge	68-1135	8	775,000	196,817	1.603
Waste Disposal	65-3410	8	706,000	153,020	1.246
Noxious Weed	2-1318	9	170,000	170,483	1.388
County Health	65-204	9	227,621	9,145	.074
Mental Health	19-4004	10	46,643	42,684	.347
Intellectual Disability	19-4011	10	33,000	30,295	.246
Conservation District	2-1907b	11	25,000	22,920	.186
Extension Council	2-610	11	189,269	173,813	1.415
Historical Society	19-2651	12	15,675	14,336	.116
Free Fair	2-129c	12	171,430	156,711	1.276
Council on Aging	12-1680	13	129,000	118,525	.965
Ambulance	65-6113	13	560,000	295,899	2.410
Appraiser's Cost	19-436	14	164,302	121,873	.992
Direct Election Expense	25-2201a	14	45,000	19,696	.160
Tort Liability	71-301	15	108,492		
Employee Benefits	12-16, 102	15	2,488,500	2,000,474	16.293
PSAP 911E		16	153,814		
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
Non-Budgeted Funds-D		20			
Non-Budgeted Funds-E		21			
Totals		xxxxxx	13,224,391	7,714,906	62.828
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing		22			122,779,023
RNR Hearing Notice					Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization		23			

1 mill limit

Revenue Neutral Rate 58.655

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 2022
Ashley Rogers
County Clerk

Governing Body

CPA Summary
No assurance is provided.

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	938,624	80,522	1,838	2,897	11,361	519
Road & Bridge	3,075,431	263,832	6,023	9,495	37,229	1,699
0						
Special Bridge	436,681	37,461	855	1,348	5,286	241
Waste Disposal	169,920	14,577	333	525	2,057	94
Noxious Weed	68,547	5,880	134	212	830	38
County Health	6,088	522	12	19	74	3
Mental Health	41,988	3,602	82	130	508	23
Intellectual Disability	29,089	2,495	57	90	352	16
Conservation District	22,544	1,934	44	70	273	12
Extension Council	166,483	14,282	326	514	2,015	92
Historical Society	14,169	1,216	28	44	172	8
Free Fair	156,371	13,415	306	483	1,893	86
Council on Aging	113,313	9,721	222	350	1,372	63
Ambulance	311,960	26,762	611	963	3,776	172
Appraiser's Cost	103,469	8,876	203	319	1,253	57
Direct Election Expense	43,064	3,694	84	133	521	24
Tort Liability						
Employee Benefits	1,507,210	129,299	2,952	4,653	18,245	833
TOTAL	7,204,951	618,090	14,110	22,245	87,217	3,980

County Treas Motor Vehicle Estimate 618,090

County Treas Recreational Vehicle Estimate 14,110

County Treas 16/20M Vehicle Estimate 22,245

County Treas Commercial Vehicle Tax Estimate 87,217

County Treas Watercraft Tax Estimate 3,980

Motor Vehicle Factor 0.08579

Recreational Vehicle Factor 0.00196

16/20M Vehicle Factor 0.00309

Commercial Vehicle Factor 0.01211

Watercraft Factor 0.00055

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Capital Improvement	607,283	250,000	250,000	19-120
General	Equipment Reserve	97,013			19-119
Ambulance	Equipment Reserve	195,000			19-119
Appraiser's Cost	Equipment Reserve	2,500			19-119
Road & Bridge	Special Highway	862,637			68-590
Special Vehicle	General	14,596	26,871	25,000	8-145
Waste Disposal	Equipment Reserve	60,000			19-119
Special Health	County Health	125,000	195,000	200,000	Resolution
Noxious Weed	Equipment Reserve	5,000			19-119
Direct Election Expense	Equipment Reserve	1,000			19-271
	Total	1970029	471871	475000	
	Adjustments*		221,871	225,000	
	Adjusted Totals	1970029	250000	250000	

*Note: Adjustments are required only if the transfer is being made in and/or from a non-budgeted fund.

Gray County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning 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. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**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
12M3 Motor Grader	9/27/2018	52	3.90	263,145	110,789	56,656	56,657
12M3 Motor Grader	4/27/2018	48	3.90	236,107	62,457	64,892	0
				Totals	**173,246**	**121,548**	**56,657**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Gray County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	910,479	653,277	412,086
Receipts:			
Ad Valorem Tax	610,279	919,852	xxxxxxxxxxxxxxx
Delinquent Tax	7,073	3,070	4,693
Motor Vehicle Tax	62,041	51,732	80,522
Recreational Vehicle Tax	1,418	1,137	1,838
16/20M Vehicle Tax	2,592	1,880	2,897
Commercial Vehicle Tax	7,424	6,206	11,361
Watercraft Tax		264	519
Gross Earnings (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Mineral Production Tax	2,939	4,041	4,000
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	665,282	480,000	400,000
Interest on Delinquent Tax	59,365	25,000	35,000
Federal Aid	24,165		
Licenses Permits and Fees:			
County Officers Fees	100,281	75,000	75,000
Diversion Fees	52,542	20,000	20,000
Other Fees	34,922	15,000	15,000
Charges for Services:			
Law Enforcement	170,418	186,340	204,864
Gifts from wind energy companies	761,160	786,384	786,384
Transfer from Motor Vehicle Fund	14,596	26,871	25,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	11,193	15,000	20,000
Neighborhood Revitalization Rebate	-7,778	-10,263	-9,377
Miscellaneous	26,411	40,000	10,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,606,323**	**2,647,514**	**1,687,701**
Resources Available:	**3,516,802**	**3,300,791**	**2,099,787**

Gray County 2023

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	3,516,802	3,300,791	2,099,787
Expenditures:			
County Commissioners	45,175	47,500	47,500
County Clerk	101,605	108,000	153,000
County Treasurer	187,527	186,375	189,675
County Attorney	179,464	178,500	178,500
Register of Deeds	86,502	93,400	99,400
Custodian	86,192	85,500	87,600
District Court	80,947	90,460	100,000
Courthouse General	420,558	529,000	515,000
Sheriff	1,149,376	1,250,000	1,320,000
Civil Defense	4,016	47,070	47,070
Diversion Fees	10,574	22,900	22,900
Operating Transfer Out	704,296	250,000	250,000
Reimbursements	-192,707	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	2,863,525	2,888,705	3,010,645
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,863,525**	**2,888,705**	**3,010,645**
Unencumbered Cash Balance Dec 31	653,277	412,086	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	2,863,526	2,888,705	3,010,645
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,010,645
		Tax Required	910,858
	Delinquent Comp Rate:	4.0%	36,434
		Amount of 2022 Ad Valorem Tax	947,292

CPA Summary
No assurance is provided.

Gray County 2023

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
County Commissioners			
Personal Services	43,983	44,000	44,000
Contractual	1,125	3,000	3,000
Commodities	67	500	500
Capital Outlay			
Total	45,175	47,500	47,500
County Clerk			
Personal Services	91,664	96,000	140,000
Contractual	5,035	6,000	7,000
Commodities	4,906	5,000	5,000
Capital Outlay	0	1,000	1,000
Total	101,605	108,000	153,000
County Treasurer			
Personal Services	168,362	165,000	168,300
Contractual	11,905	15,375	15,375
Commodities	7,260	6,000	6,000
Total	187,527	186,375	189,675
County Attorney			
Personal Services	96,167	95,000	95,000
Contractual	81,079	72,000	72,000
Commodities	2,218	4,000	4,000
Capital Outlay	0	7,500	7,500
Total	179,464	178,500	178,500
Register of Deeds			
Personal Services	81,156	82,000	88,000
Contractual	3,940	5,600	5,600
Commodities	1,406	5,800	5,800
Capital Outlay			
Total	86,502	93,400	99,400
Custodian			
Personal Services	74,358	74,500	76,600
Contractual	2,689	3,000	3,000
Commodities	9,145	8,000	8,000
Total	86,192	85,500	87,600
District Court			
Personal Services			
Contractual	69,006	77,945	84,485
Commodities	11,941	7,000	10,000
Capital Outlay	0	5,515	5,515
Total	80,947	90,460	100,000
Courthouse General			
Personal Services	151,868	184,000	170,000
Contractual	262,173	305,000	305,000
Commodities	6,517	40,000	40,000
Capital Outlay	0		
Total	420,558	529,000	515,000
Total - Page 6b	**1,187,970**	**1,318,735**	**1,370,675**

Gray County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Sheriff			
Personal Services	789,403	800,000	825,000
Contractual	220,561	190,000	200,000
Commodities	71,215	175,000	175,000
Capital Outlay	68,197	85,000	120,000
Total	1,149,376	1,250,000	1,320,000
Civil Defense			
Personal Services			
Contractual	2,951	22,030	22,030
Commodities	1,065	13,040	13,040
Capital Outlay	0	12,000	12,000
Total	4,016	47,070	47,070
Diversion Fees			
Personal Services	5,504	5,400	5,400
Contractual	450		
Commodities	4,620		
Capital Outlay		17,500	17,500
Total	10,574	22,900	22,900
Operating Transfer Out			
Transfer to Capital Improvements Fund	607,283	250,000	250,000
Transfer to Equipment Reserve	97,013		
Total	704,296	250,000	250,000
Reimbursements			
Reimbursed Expenditures	(192,707)		
Contractual			
Commodities			
Capital Outlay			
Total	(192,707)	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6c	**1,675,555**	**1,569,970**	**1,639,970**

Gray County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	1,187,970	1,318,735	1,370,675
Total - Page 6c	1,675,555	1,569,970	1,639,970
Total - Page 6d			
Total - Page 6e			
Total Detail Expenditures**	**2,863,525**	**2,888,705**	**3,010,645**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Gray County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	311,915	461,229	252,247
Receipts:			
Ad Valorem Tax	3,216,642	3,013,922	xxxxxxxxxxxxxxx
Delinquent Tax	33,177	16,180	15,377
Motor Vehicle Tax	287,305	272,639	263,832
Recreational Vehicle Tax	6,652	5,986	6,023
16/20M Vehicle Tax	9,552	9,905	9,495
Commercial Vehicle Tax	36,229	32,705	37,229
Watercraft Tax		1,396	1,699
Gasoline Tax	549,324	526,911	534,907
Federal Aid	6,927		
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-40,995	-33,626	-32,081
Miscellaneous	25,428		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**4,130,241**	**3,846,018**	**836,481**
Resources Available:	**4,442,156**	**4,307,247**	**1,088,728**
Expenditures:			
Highway and Streets			
Personal Services	836,372	825,000	825,000
Contractual	717,582	1,380,000	1,380,000
Commodities	933,953	1,500,000	1,650,000
Capital Outlay	677,577	350,000	350,000
Reimbursements	-47,194		
Operating Transfers Out	862,637		
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,980,927**	**4,055,000**	**4,205,000**
Unencumbered Cash Balance Dec 31	461,229	252,247	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	3,974,000	4,055,000	4,205,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,205,000
		Tax Required	3,116,272
	Delinquent Comp Rate:	4.0%	124,651
		Amount of 2022 Ad Valorem Tax	3,240,923

CPA Summary
No assurance is provided.

Gray County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,043,459	136,598	540,327
Receipts:			
Ad Valorem Tax	622,255	427,947	xxxxxxxxxxxxxxx
Delinquent Tax	4,064	3,131	2,183
Motor Vehicle Tax	43,136	52,753	37,461
Recreational Vehicle Tax	996	1,158	855
16/20 M Vehicle Tax	1,506	1,917	1,348
Commercial Vehicle Tax	5,383	6,328	5,286
Watercraft Tax		270	241
Special Assessments			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-7,932	-4,775	-1,948
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**669,408**	**488,729**	**45,426**
Resources Available:	**1,712,867**	**625,327**	**585,753**
Expenditures:			
Highways and Streets	1,576,269	85,000	775,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**1,576,269**	**85,000**	**775,000**
Unencumbered Cash Balance Dec 31	136,598	540,327	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	1,600,000	2,085,000	775,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	775,000
		Tax Required	189,247
	Delinquent Comp Rate:	4.0%	7,570
		Amount of 2022 Ad Valorem Tax	196,817

Adopted Budget **Waste Disposal**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	204,533	218,999	116,424
Receipts:			
Ad Valorem Tax	125,688	166,522	xxxxxxxxxxxxxxx
Delinquent Tax	1,587	632	850
Motor Vehicle Tax	20,971	10,655	14,577
Recreational Vehicle Tax	504	234	333
16/20 M Vehicle Tax	159	387	525
Commercial Vehicle Tax	3,048	1,278	2,057
Watercraft Tax		55	94
Special Assessments	424,708	425,520	425,520
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,601	-1,858	-1,515
Miscellaneous	59,992		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**635,056**	**603,425**	**442,441**
Resources Available:	**839,589**	**822,424**	**558,865**
Expenditures:			
Landfill:			
Personal Services	56,021	45,000	45,000
Contractual	489,834	551,000	551,000
Commodities	24,155	50,000	50,000
Capital Outlay	0	60,000	60,000
Operating Transfer Out	60,000		
Reimbursed Expense	-9,420		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**620,590**	**706,000**	**706,000**
Unencumbered Cash Balance Dec 31	218,999	116,424	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	670,625	706,000	706,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	706,000
		Tax Required	147,135
	Delinquent Comp Rate:	4.0%	5,885
		Amount of 2022 Ad Valorem Tax	153,020

CPA Summary
No assurance is provided.

Gray County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	144,842	88,311	325
Receipts:			
Ad Valorem Tax	71,990	67,176	xxxxxxxxxxxxxxx
Delinquent Tax	1,192	362	343
Motor Vehicle Tax	10,899	6,106	5,880
Recreational Vehicle Tax	248	134	134
16/20 M Vehicle Tax	481	222	212
Commercial Vehicle Tax	1,284	732	830
Watercraft Tax		31	38
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-917	-749	-1,688
Miscellaneous	4,277		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**89,454**	**74,014**	**5,749**
Resources Available:	**234,296**	**162,325**	**6,074**
Expenditures:			
Highways & Streets	252,148	195,000	195,000
Reimbursed Expenditures	-111,163	-33,000	-25,000
Transfer out to Equipment Reserve	5,000		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**145,985**	**162,000**	**170,000**
Unencumbered Cash Balance Dec 31	88,311	325	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	155,000	170,000	170,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	170,000
		Tax Required	163,926
	Delinquent Comp Rate:	4.0%	6,557
		Amount of 2022 Ad Valorem Tax	170,483

Adopted Budget **County Health**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	122,276	44,255	18,259
Receipts:			
Ad Valorem Tax	6,231	5,966	xxxxxxxxxxxxxxx
Delinquent Tax	1,232	31	30
Motor Vehicle Tax	3,692	530	522
Recreational Vehicle Tax	67	12	12
16/20 M Vehicle Tax	672	19	19
Commercial Vehicle Tax	54	64	74
Watercraft Tax		3	3
Operating Transfers In	125,000	195,000	200,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-79		-91
Miscellaneous	588		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**137,457**	**201,625**	**200,569**
Resources Available:	**259,733**	**245,880**	**218,828**
Expenditures:			
County Health:			
Personal Services	192,450	188,031	188,031
Contractual	11,850	9,955	9,955
Commodities	63,132	54,135	54,135
		500	500
Reimbursed Expenditures	-51,954	-25,000	-25,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**215,478**	**227,621**	**227,621**
Unencumbered Cash Balance Dec 31	44,255	18,259	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	227,252	227,621	227,621
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	227,621
		Tax Required	8,793
	Delinquent Comp Rate:	4.0%	352
		Amount of 2022 Ad Valorem Tax	9,145

CPA Summary
No assurance is provided.

Gray County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,499	3,049	1,469
Receipts:			
Ad Valorem Tax	41,461	41,148	xxxxxxxxxxxxxxxx
Delinquent Tax	485	209	210
Motor Vehicle Tax	4,034	3,520	3,602
Recreational Vehicle Tax	94	77	82
16/20 M Vehicle Tax	129	128	130
Commercial Vehicle Tax	513	422	508
Watercraft Tax		18	23
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-528	-459	-423
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**46,188**	**45,063**	**4,132**
Resources Available:	**49,687**	**48,112**	**5,601**
Expenditures:			
Health & Welfare			
Appropriation	46,638	46,643	46,643
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**46,638**	**46,643**	**46,643**
Unencumbered Cash Balance Dec 31	3,049	1,469	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	46,643	46,643	46,643
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	46,643
		Tax Required	41,042
	Delinquent Comp Rate:	4.0%	1,642
		Amount of 2022 Ad Valorem Tax	42,684

Adopted Budget **Intellectual Disability**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,480	2,128	1,015
Receipts:			
Ad Valorem Tax	28,695	28,507	xxxxxxxxxxxxxxxx
Delinquent Tax	336	145	145
Motor Vehicle Tax	2,798	2,436	2,495
Recreational Vehicle Tax	65	53	57
16/20 M Vehicle Tax	89	89	90
Commercial Vehicle Tax	356	292	352
Watercraft Tax		12	16
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-366	-318	-300
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**31,973**	**31,216**	**2,855**
Resources Available:	**34,453**	**33,344**	**3,870**
Expenditures:			
Health & Welfare			
Appropriation	32,325	32,329	33,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**32,325**	**32,329**	**33,000**
Unencumbered Cash Balance Dec 31	2,128	1,015	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	32,326	32,329	33,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	33,000
		Tax Required	29,130
	Delinquent Comp Rate:	4.0%	1,165
		Amount of 2022 Ad Valorem Tax	30,295

CPA Summary
No assurance is provided.

Gray County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Conservation District**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,881	1,556	743
Receipts:			
Ad Valorem Tax	22,143	22,093	xxxxxxxxxxxxxxx
Delinquent Tax	260	112	113
Motor Vehicle Tax	2,161	1,883	1,934
Recreational Vehicle Tax	50	41	44
16/20 M Vehicle Tax	69	68	70
Commercial Vehicle Tax	274	226	273
Watercraft Tax		10	12
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-282	-246	-227
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**24,675**	**24,187**	**2,219**
Resources Available:	**26,556**	**25,743**	**2,962**
Expenditures:			
General Government			
Appropriation	25,000	25,000	25,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**25,000**	**25,000**	**25,000**
Unencumbered Cash Balance Dec 31	1,556	743	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	25,000	25,000	25,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,000
		Tax Required	22,038
	Delinquent Comp Rate:	4.0%	882
		Amount of 2022 Ad Valorem Tax	22,920

Adopted Budget **Extension Council**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	12,805	11,563	5,801
Receipts:			
Ad Valorem Tax	158,160	163,153	xxxxxxxxxxxxxxx
Delinquent Tax	1,751	796	832
Motor Vehicle Tax	14,846	13,407	14,282
Recreational Vehicle Tax	344	294	326
16/20 M Vehicle Tax	474	487	514
Commercial Vehicle Tax	1,887	1,608	2,015
Watercraft Tax		69	92
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,016	-1,820	-1,721
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**175,446**	**177,994**	**16,340**
Resources Available:	**188,251**	**189,557**	**22,141**
Expenditures:			
General Government			
Appropriation	176,688	183,756	189,269
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**176,688**	**183,756**	**189,269**
Unencumbered Cash Balance Dec 31	11,563	5,801	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	176,688	183,756	189,269
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	189,269
		Tax Required	167,128
	Delinquent Comp Rate:	4.0%	6,685
		Amount of 2022 Ad Valorem Tax	173,813

CPA Summary
No assurance is provided.

Gray County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Historical Society**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,230	955	493
Receipts:			
Ad Valorem Tax	14,010	13,886	xxxxxxxxxxxxxxx
Delinquent Tax	179	71	71
Motor Vehicle Tax	1,508	1,193	1,216
Recreational Vehicle Tax	35	26	28
16/20 M Vehicle Tax	52	43	44
Commercial Vehicle Tax	188	143	172
Watercraft Tax		6	8
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-179	-155	-142
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**15,793**	**15,213**	**1,397**
Resources Available:	**17,023**	**16,168**	**1,890**
Expenditures:			
Culture & Recreation			
Appropriation	16,068	15,675	15,675
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**16,068**	**15,675**	**15,675**
Unencumbered Cash Balance Dec 31	955	493	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	16,070	15,675	15,675
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,675
		Tax Required	13,785
	Delinquent Comp Rate:	4.0%	551
		Amount of 2022 Ad Valorem Tax	14,336

Adopted Budget **Free Fair**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	11,972	10,456	5,332
Receipts:			
Ad Valorem Tax	140,201	153,244	xxxxxxxxxxxxxxx
Delinquent Tax	1,624	705	782
Motor Vehicle Tax	13,641	11,888	13,415
Recreational Vehicle Tax	317	261	306
16/20 M Vehicle Tax	432	432	483
Commercial Vehicle Tax	1,736	1,425	1,893
Watercraft Tax		61	86
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,787	-1,710	-1,551
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**156,164**	**166,306**	**15,414**
Resources Available:	**168,136**	**176,762**	**20,746**
Expenditures:			
Culture & Recreation			
Appropriation	157,680	171,430	171,430
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**157,680**	**171,430**	**171,430**
Unencumbered Cash Balance Dec 31	10,456	5,332	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	157,680	171,430	171,430
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	171,430
		Tax Required	150,684
	Delinquent Comp Rate:	4.0%	6,027
		Amount of 2022 Ad Valorem Tax	156,711

CPA Summary
No assurance is provided.

Gray County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Council on Aging**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	8,224	7,748	3,912
Receipts:			
Ad Valorem Tax	107,775	111,047	xxxxxxxxxxxxxxx
Delinquent Tax	1,162	542	567
Motor Vehicle Tax	10,117	9,138	9,721
Recreational Vehicle Tax	235	201	222
16/20 M Vehicle Tax	325	332	350
Commercial Vehicle Tax	1,284	1,096	1,372
Watercraft Tax		47	63
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,374	-1,239	-1,173
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**119,524**	**121,164**	**11,122**
Resources Available:	**127,748**	**128,912**	**15,034**
Expenditures:			
Health & Welfare			
Appropriation	120,000	125,000	129,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**120,000**	**125,000**	**129,000**
Unencumbered Cash Balance Dec 31	7,748	3,912	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	120,000	125,000	129,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	129,000
		Tax Required	113,966
	Delinquent Comp Rate:	4.0%	4,559
		Amount of 2022 Ad Valorem Tax	118,525

Adopted Budget **Ambulance**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	233,677	282,641	134,567
Receipts:			
Ad Valorem Tax	376,065	305,721	xxxxxxxxxxxxxxx
Delinquent Tax	3,555	1,892	1,560
Motor Vehicle Tax	32,643	31,879	26,762
Recreational Vehicle Tax	769	700	611
16/20 M Vehicle Tax	710	1,158	963
Commercial Vehicle Tax	4,399	3,824	3,776
Watercraft Tax		163	172
Charges for Services:			
Fees Collected	126,992	110,000	110,000
State Aid	1,540		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-4,793	-3,411	-2,929
Miscellaneous	22,558		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**564,438**	**451,926**	**140,915**
Resources Available:	**798,115**	**734,567**	**275,482**
Expenditures:			
Health & Welfare			
Personal Services	231,631	350,000	370,000
Commodities	26,096	80,000	70,000
Contractual Services	52,801	50,000	60,000
Capital Outlay	9,946	120,000	60,000
Transfer to Equipment Reserve	195,000		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**515,474**	**600,000**	**560,000**
Unencumbered Cash Balance Dec 31	282,641	134,567	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	600,000	600,000	560,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	560,000
		Tax Required	284,518
	Delinquent Comp Rate:	4.0%	11,381
		Amount of 2022 Ad Valorem Tax	295,899

CPA Summary
No assurance is provided.

Gray County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser's Cost**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	99,573	88,951	37,097
Receipts:			
Ad Valorem Tax	115,569	101,400	xxxxxxxxxxxxxxxx
Delinquent Tax	1,464	582	517
Motor Vehicle Tax	10,732	9,800	8,876
Recreational Vehicle Tax	252	215	203
16/20 M Vehicle Tax	253	356	319
Commercial Vehicle Tax	1,431	1,176	1,253
Watercraft Tax		50	57
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,473	-1,131	-1,206
Miscellaneous	297		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**128,525**	**112,448**	**10,019**
Resources Available:	**228,098**	**201,399**	**47,116**
Expenditures:			
General Government:			
Personal Services	107,577	126,402	126,402
Commodities	6,245	10,100	10,100
Contractual Services	22,825	25,300	25,300
Capital Outlay	0	2,500	2,500
Transfer to Equipment Reserve	2,500		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**139,147**	**164,302**	**164,302**
Unencumbered Cash Balance Dec 31	88,951	37,097	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	172,616	164,302	164,302
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	164,302
		Tax Required	117,186
	Delinquent Comp Rate:	4.0%	4,687
		Amount of 2022 Ad Valorem Tax	121,873

Adopted Budget **Direct Election Expense**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	23,828	22,761	21,586
Receipts:			
Ad Valorem Tax	19,777	42,203	xxxxxxxxxxxxxxxx
Delinquent Tax	294	100	215
Motor Vehicle Tax	2,810	1,684	3,694
Recreational Vehicle Tax	67	37	84
16/20 M Vehicle Tax	45	61	133
Commercial Vehicle Tax	391	202	521
Watercraft Tax		9	24
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-252	-471	-195
Miscellaneous	45		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**23,177**	**43,825**	**4,476**
Resources Available:	**47,005**	**66,586**	**26,062**
Expenditures:			
General Government:			
Personal Services	11,125	13,000	13,000
Commodities	1,211	6,000	6,000
Contractual Services	14,071	25,000	25,000
Capital Outlay	0	1,000	1,000
Reimbursed Expenditures	-3,163		
Transfer to Equipment Reserve	1,000		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**24,244**	**45,000**	**45,000**
Unencumbered Cash Balance Dec 31	22,761	21,586	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	45,000	45,000	45,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,000
		Tax Required	18,938
	Delinquent Comp Rate:	4.0%	758
		Amount of 2022 Ad Valorem Tax	19,696

CPA Summary
No assurance is provided.

Gray County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Tort Liability**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	108,492	108,492	108,492
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**108,492**	**108,492**	**108,492**
Expenditures:			
Central Government			
Contractual Services			108,492
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**108,492**
Unencumbered Cash Balance Dec 31	108,492	108,492	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	108,492	108,492	108,492
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	108,492
		Tax Required	0
	Delinquent Comp Rate:	4.0%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	927,593	845,850	421,251
Receipts:			
Ad Valorem Tax	1,236,845	1,477,066	xxxxxxxxxxxxxxxx
Delinquent Tax	14,374	6,221	7,536
Motor Vehicle Tax	104,902	104,836	129,299
Recreational Vehicle Tax	2,421	2,302	2,952
16/20 M Vehicle Tax	3,716	3,809	4,653
Commercial Vehicle Tax	13,065	12,576	18,245
Watercraft Tax		537	833
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-15,764	-16,479	-19,802
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,359,559**	**1,590,868**	**143,716**
Resources Available:	**2,287,152**	**2,436,718**	**564,967**
Expenditures:			
Central Government			
Personal Services	1,441,302	2,015,467	2,488,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**1,441,302**	**2,015,467**	**2,488,500**
Unencumbered Cash Balance Dec 31	845,850	421,251	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	2,009,967	2,015,467	2,488,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,488,500
		Tax Required	1,923,533
	Delinquent Comp Rate:	4.0%	76,941
		Amount of 2022 Ad Valorem Tax	2,000,474

CPA Summary
No assurance is provided.

Gray County 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **PSAP 911E**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	182,792	193,814	103,814
Receipts:			
Licenses, Permits & Fees	64,895	50,000	50,000
Interest on Idle Funds	180		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**65,075**	**50,000**	**50,000**
Resources Available:	**247,867**	**243,814**	**153,814**
Expenditures:			
Contractual Services	27,608	90,000	100,000
Capital Outlay	26,445	50,000	53,814
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**54,053**	**140,000**	**153,814**
Unencumbered Cash Balance Dec 31	193,814	103,814	0
2021/2022/2023 Budget Authority Amoun	150,000	150,000	153,814

Adopted Budget **0**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amoun	0	0	0

CPA Summary
No assurance is provided.

Gray County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name: Special Highway		(2) Fund Name: Reg of Deeds Technology		(3) Fund Name: Special Health		(4) Fund Name: Regional Bio-Terrorism		(5) Fund Name: Ambulance Sp Equipment		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	25,412	Cash Balance Jan 1	11,777	Cash Balance Jan 1	383,459	Cash Balance Jan 1	2,047	Cash Balance Jan 1	31,542	454,237
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State & Federal Aid	85,056	Fees	13,134	Charges for Service	80,594	Grants	37,963	Donations	1,375	
Other Income	48,618			Other Income	125,590					
Transfer In	862,637									
Total Receipts	996,311	Total Receipts	13,134	Total Receipts	206,184	Total Receipts	37,963	Total Receipts	1,375	1,254,967
Resources Available:	1,021,723	Resources Available:	24,911	Resources Available:	589,643	Resources Available:	40,010	Resources Available:	32,917	1,709,204
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services		Contractual Services		Salaries		Contractual Services	36,714	Commodities		
Commodities		Commodities	13,355	Commodities	11,241			Personal Services	1,300	
Capital Outlay	75,900			Contractual	44,793			Capital Outlay	2,400	
				Reimbursed Expense						
				Transfers out	125,000					
				Capital Outlay	5,262					
Total Expenditures	75,900	Total Expenditures	13,355	Total Expenditures	186,296	Total Expenditures	36,714	Total Expenditures	3,700	315,965
Cash Balance Dec 31	945,823	Cash Balance Dec 31	11,556	Cash Balance Dec 31	403,347	Cash Balance Dec 31	3,296	Cash Balance Dec 31	29,217	**1,393,239** **
										1,393,239 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

Gray County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-B

(1) Fund Name: Ambulance Sp. Equip Sout		(2) Fund Name: Search & Rescue		(3) Fund Name: Enhanced 911 Grant		(4) Fund Name: Capital Improvements		(5) Fund Name: Equipment Reserve		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	10,959	Cash Balance Jan 1	146	Cash Balance Jan 1	3,561	Cash Balance Jan 1	3,318,184	Cash Balance Jan 1	900,086	4,232,936
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	260					Interest on Idle Funds	2,425	Interest on Idle Funds	1,054	
						Transfer In	607,283	Transfer In	410,513	
						Miscellaneous Rev	559,102			
Total Receipts	260	Total Receipts	0	Total Receipts	0	Total Receipts	1,168,810	Total Receipts	411,567	1,580,637
Resources Available:	11,219	Resources Available:	146	Resources Available:	3,561	Resources Available:	4,486,994	Resources Available:	1,311,653	5,813,573
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	2,560					Contractual Services	2,468,783	Capital Outlay	89,013	
Personal Services	1,200					Capital Outlay	85,558			
Total Expenditures	3,760	Total Expenditures	0	Total Expenditures	0	Total Expenditures	2,554,341	Total Expenditures	89,013	2,647,114
Cash Balance Dec 31	7,459	Cash Balance Dec 31	146	Cash Balance Dec 31	3,561	Cash Balance Dec 31	1,932,653	Cash Balance Dec 31	1,222,640	**3,166,459** **
										3,166,459 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

Gray County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-C

(1) Fund Name: P.A.T.F.		(2) Fund Name: Sex Offender		(3) Fund Name: Spec Law Enforce Training		(4) Fund Name: Special Vehicle		(5) Fund Name: Postage		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	25,577	Cash Balance Jan 1	2,805	Cash Balance Jan 1	7,384	Cash Balance Jan 1	13,959	Cash Balance Jan 1	2,415	52,140
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	1,276	Fees	1,040	Interest on Idle Funds	49	Fees	59,466	Charge for Service	4,856	
Total Receipts	1,276	Total Receipts	1,040	Total Receipts	49	Total Receipts	59,466	Total Receipts	4,856	66,687
Resources Available:	26,853	Resources Available:	3,845	Resources Available:	7,433	Resources Available:	73,425	Resources Available:	7,271	118,827
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Remit to State		Contractual Services	568	Capital Outlay	2,600	Personal Services	32,891	Contractual Services		
						Commodities	300			
						Transfer Out	14,346			
						Contractual Services	47			
Total Expenditures	0	Total Expenditures	568	Total Expenditures	2,600	Total Expenditures	47,584	Total Expenditures	0	50,752
Cash Balance Dec 31	26,853	Cash Balance Dec 31	3,277	Cash Balance Dec 31	4,833	Cash Balance Dec 31	25,841	Cash Balance Dec 31	7,271	**68,075** **
										68,075 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

Gray County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-D

(1) Fund Name: Local Drug Seizure		(2) Fund Name: Veterans Memorial		(3) Fund Name: Law Enforce Equipment		(4) Fund Name: Alcohol Programs		(5) Fund Name: Parks & Recreation		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	85,030	Cash Balance Jan 1	952	Cash Balance Jan 1	4,178	Cash Balance Jan 1	523	Cash Balance Jan 1	335	91,018
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State & Federal Aid										
Miscellaneous Income										
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	85,030	Resources Available:	952	Resources Available:	4,178	Resources Available:	523	Resources Available:	335	91,018
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services		Contractual Services								
Capital Outlay	13,700									
Total Expenditures	13,700	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	13,700
Cash Balance Dec 31	71,330	Cash Balance Dec 31	952	Cash Balance Dec 31	4,178	Cash Balance Dec 31	523	Cash Balance Dec 31	335	**77,318** **
										77,318 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

Gray County

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-E

(1) Fund Name: Rural Fire Training		(2) Fund Name: County Clerk Tech		(3) Fund Name: County Treasurer Tech		(4) Fund Name: SPARKS COVID		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	9,838	Cash Balance Jan 1	6,340	Cash Balance Jan 1	6,692	Cash Balance Jan 1	5,625	Cash Balance Jan 1		28,495
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Fees	3,284	Fees	3,284					
Total Receipts	0	Total Receipts	3,284	Total Receipts	3,284	Total Receipts	0	Total Receipts	0	6,568
Resources Available:	9,838	Resources Available:	9,624	Resources Available:	9,976	Resources Available:	5,625	Resources Available:	0	35,063
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay		Commodities	3,296	Transfer Out	5,625			
		Commodities	2,215							
Total Expenditures	0	Total Expenditures	2,215	Total Expenditures	3,296	Total Expenditures	5,625	Total Expenditures	0	11,136
Cash Balance Dec 31	9,838	Cash Balance Dec 31	7,409	Cash Balance Dec 31	6,680	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**23,927** **
										23,927 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

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 and the amount of ad valorem tax and 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 for 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	2,863,525	5.402	2,888,705	8.082	3,010,645	947,292	7.713
Road & Bridge	3,980,927	28.474	4,055,000	26.483	4,205,000	3,240,923	26.387
Special Bridge	1,576,269	5.509	85,000	3.760	775,000	196,817	1.602
Waste Disposal	620,590	1.112	706,000	1.463	706,000	153,020	1.246
Noxious Weed	145,985	0.637	162,000	0.590	170,000	170,483	1.388
County Health	215,478	0.055	227,621	0.052	227,621	9,145	0.074
Mental Health	46,638	0.367	46,643	0.361	46,643	42,684	0.348
Intellectual Disability	32,325	0.254	32,329	0.250	33,000	30,295	0.247
Conservation District	25,000	0.196	25,000	0.194	25,000	22,920	0.187
Extension Council	176,688	1.400	183,756	1.433	189,269	173,813	1.415
Historical Society	16,068	0.124	15,675	0.122	15,675	14,336	0.117
Free Fair	157,680	1.241	171,430	1.346	171,430	156,711	1.276
Council on Aging	120,000	0.954	125,000	0.975	129,000	118,525	0.965
Ambulance	515,474	3.329	600,000	2.686	560,000	295,899	2.409
Appraiser's Cost	139,147	1.023	164,302	0.890	164,302	121,873	0.992
Direct Election Expense	24,244	0.175	45,000	0.370	45,000	19,696	0.160
Tort Liability					108,492		
Employee Benefits	1,441,302	10.949	2,015,467	12.978	2,488,500	2,000,474	16.288
PSAP 911E	54,053		140,000		153,814		
Non-Budgeted Funds-A	315,965						
Non-Budgeted Funds-B	2,647,114						
Non-Budgeted Funds-C	50,752						
Non-Budgeted Funds-D	13,700						
Non-Budgeted Funds-E	11,136						
Totals	15,190,060	61.201	11,688,928	62.035	13,224,391	7,714,906	62.814
						Revenue Neutral Rate **	*58.655*
Less: Transfers	1,970,029		250,000		250,000		
Net Expenditure	13,220,031		11,438,928		12,974,391		
Total Tax Levied	6,956,140		7,204,951		xxxxxxxxxxxxxxxxx		
Assessed Valuation	113,644,768		116,128,234		122,820,774		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	451,272	290,245	173,246
Total	451,272	290,245	173,246

*Tax rates are expressed in mills

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

Ashley Rogers
County Clerk

Gray County 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	937,540	7.633	9,377
Road & Bridge	3,207,559	26.116	32,081
0			0
Special Bridge	194,791	1.586	1,948
Waste Disposal	151,445	1.233	1,515
Noxious Weed	168,728	1.374	1,688
County Health	9,050	0.074	91
Mental Health	42,244	0.344	423
Intellectual Disability	29,983	0.244	300
Conservation District	22,683	0.185	227
Extension Council	172,023	1.401	1,721
Historical Society	14,189	0.116	142
Free Fair	155,098	1.263	1,551
Council on Aging	117,305	0.955	1,173
Ambulance	292,853	2.384	2,929
Appraiser's Cost	120,619	0.982	1,206
Direct Election Expense	19,493	0.159	195
Tort Liability			0
Employee Benefits	1,979,880	16.120	19,802
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	7,635,483	62.168	76,369

2022 July 1 Valuation: 122,820,774

Valuation Factor: 122,820.774

Neighborhood Revitalization Subj to Rebate: 1,228,410

Neighborhood Revitalization factor: 1,228.410

**This information comes from the 2023 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 2022-11

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

WHEREAS, the Revenue Neutral Rate for the County of Gray was calculated as 58.655 mills by the Gray County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the County of Gray 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 County of Gray, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF GRAY:

The County of Gray shall levy a property tax rate exceeding the Revenue Neutral Rate of 58.655 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
County Clerk

GRAY COUNTY KANSAS

Roll Call Vote

A Roll Call Vote of the ___Gray County___ To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on __8/31/2022__
Resolution No. 2022-11___

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.)

The governing body of

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 and the amount of ad valorem tax and 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 for 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	2,863,525	5.402	2,888,705	8.082	3,010,645	947,292	7.713
Road & Bridge	3,980,927	28.474	4,055,000	26.483	4,205,000	3,240,923	26.387
Special Bridge	1,576,269	5.509	85,000	3.760	775,000	196,817	1.602
Waste Disposal	620,590	1.112	706,000	1.463	706,000	153,020	1.246
Noxious Weed	145,985	0.637	162,000	0.590	170,000	170,483	1.388
County Health	215,478	0.055	227,621	0.052	227,621	9,145	0.074
Mental Health	46,638	0.367	46,643	0.361	46,643	42,684	0.348
Intellectual Disability	32,325	0.254	32,329	0.250	33,000	30,295	0.247
Conservation District	25,000	0.196	25,000	0.194	25,000	22,920	0.187
Extension Council	176,688	1.400	183,756	1.433	189,269	173,813	1.415
Historical Society	16,068	0.124	15,675	0.122	15,675	14,336	0.117
Free Fair	157,680	1.241	171,430	1.346	171,430	156,711	1.276
Council on Aging	120,000	0.954	125,000	0.975	129,000	118,525	0.965
Ambulance	515,474	3.329	600,000	2.686	560,000	295,899	2.409
Appraiser's Cost	139,147	1.023	164,302	0.890	164,302	121,873	0.992
Direct Election Expense	24,244	0.175	45,000	0.370	45,000	19,696	0.160
Tort Liability					108,492		
Employee Benefits	1,441,302	10.949	2,015,467	12.978	2,488,500	2,000,474	16.288
PSAP 911E	54,053		140,000		153,814		
Non-Budgeted Funds-A	315,965						
Non-Budgeted Funds-B	2,647,114						
Non-Budgeted Funds-C	50,752						
Non-Budgeted Funds-D	13,700						
Non-Budgeted Funds-E	11,136						
Totals	15,190,060	61.201	11,688,928	62.035	13,224,391	7,714,906	62.814
						Revenue Neutral Rate **	*58.655*
Less: Transfers	1,970,029		250,000		250,000		
Net Expenditure	13,220,031		11,438,928		12,974,391		
Total Tax Levied	6,956,140		7,204,951		xxxxxxxxxxxxxxxxx		
Assessed Valuation	113,644,768		116,128,234		122,820,774		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	451,272	290,245	173,246
Total	451,272	290,245	173,246

*Tax rates are expressed in mills

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

Ashley Rogers
County Clerk