

CERTIFICATE

2020

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 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

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				Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	2,843,526	632,245	
Road & Bridge	68-5,101	8	3,871,300	3,106,802	
Special Bridge	68-1135	9	1,200,000	461,065	
Waste Disposal	65-3410	10	665,000	266,004	
Noxious Weed	2-1318	10	155,000	109,137	
County Health	65-204	11	227,177		
Mental Health	19-4004	11	46,643	44,037	
Intellectual Disability	19-4011	12	32,329	30,525	
Conservation District	2-1907b	12	25,000	23,604	
Extension Council	2-610	13	171,542	162,077	
Historical Society	19-2651	13	17,375	16,253	
Free Fair	2-129c	14	157,680	149,135	
Council on Aging	12-1680	14	117,000	110,349	
Ambulance	65-6113	15	525,000	380,373	
Appraiser's Cost	19-436	15	170,571	123,709	
Direct Election Expense	25-2201a	16	45,000	33,992	
Tort Liability	71-301	16	108,492		
Employee Benefits	12-16, 102	17	2,009,967	1,118,623	
PSAP 911E		18	151,436		
Non-Budgeted Funds-A		19			
Non-Budgeted Funds-B		20			
Non-Budgeted Funds-C		21			
Non-Budgeted Funds-D		22			
Non-Budgeted Funds-E		23			
Total County			12,540,038	6,767,930	
Rural Fire Department	19-3610	24	161,000	100,434	
County Library	12-220	24	36,800	29,778	
Totals		xxxxx	12,737,838	6,898,142	
Budget Summary		25			
Neighborhood Revitalization Rebate		26			
				County Clerk's Use Only	
				Nov 1, 2019 Total Assessed Valuation	

Assisted by:
Kennedy McKee & Company LLP

Address:
PO Box 1477
Dodge City, KS 67801
Email:
jkennedy@kmc-cpa.com

Attest: _____ 2019

County Clerk

Tax Lid Limit (from Computation Tab)
Does the County need to hold an election?

6,921,057
NO

[Signatures]

Governing Body

No assurance is provided.

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 6,565,304
2. Other tax entity levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 6,565,304

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 1,686,566	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 4,310,905	
5b. Personal property 2018	- 4,623,801	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019 :	+ 614,939	
7. Expiration of property tax abatements	+ 0	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	2,301,505	
10. Total estimated valuation July 1, 2019	110,525,702	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0213	
12. Percentage adjustment increase (12 times 3)	+ \$ 139,618	
13. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
14. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 98,480	
15. Total Percentage Adjustments	\$ 238,098	

2020 Revenue Adjustments

16. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
17. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u> </u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
18. Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>	
(Do not include amounts already reported in debt service levy)				
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud		+	<u> </u>	
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>	
21. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>	
22. Law enforcement expenses - 2020 budget:		+	<u>1,240,000</u>	
Law enforcement expenses - 2019 budget:		-	<u>1,145,000</u>	
CPI adjustment	1.50%		<u>17,175</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>77,825</u>
23. Fire protection expenses - 2020 budget:		+	<u> </u>	
Fire protection expenses - 2019 budget:		-	<u> </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Emergency medical expenses - 2020 budget:		+	<u>525,000</u>	
Emergency medical expenses - 2019 budget:		-	<u>478,000</u>	
CPI adjustment	1.50%		<u>7,170</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>39,830</u>
25. Total Revenue Adjustments				<u>117,655</u>

Levies on Behalf of Another Political or Governmental Subdivision

26. Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
27. Total Levies on Behalf of Another Political or Governmental Subdivision	+	_____ 0
28. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
29. Total Computed Tax Levy		<u>6,921,057</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)		
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
2019 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.025	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2020 Total Tax Levy (Less Levy for Other Governmental Units)		
Exemption from Election Requirement	#DIV/0!	

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)		
2019 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		98,480
2020 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		<u>98,480</u>

Exemption from Election Requirement **Yes**

Gray County
Rural Fire District No. 1

2020

Computation to Determine Limit for 2020

				Amount of Levy
1.	Total tax levy amount in 2019 budget	+	\$	<u>127,599</u>
2.	Debt service levy in 2019 budget	-	\$	<u>0</u>
3.	Tax levy excluding debt service		\$	<u>127,599</u>

2019 Valuation Information for Valuation Adjustments

4.	New improvements for 2019:	+		<u>1,044,660</u>
5.	Increase in personal property for 2019:			
5a.	Personal prop +			<u>3,533,862</u>
5b.	Personal prop -			<u>3,839,413</u>
5c.	Increase in personal property (5a minus 5b)			<u>0</u>
				(Use Only if > 0)
6.	Valuation of property that has changed in use during 2019:			<u>582,900</u>
7.	Total valuation adjustment (sum of 4, 5c, 6)			<u>1,627,560</u>
8.	Total estimated valuation July, 1, 2019			<u>80,623,785</u>
9.	Total valuation less valuation adjustment (8 minus 7)			<u>78,996,225</u>
10.	Factor for increase (7 divided by 9)			<u>0.02060</u>
11.	Amount of increase (10 times 3)	+	\$	<u>2,629</u>
12.	2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$	<u>130,228</u>
13.	Debt service levy in this 2020 budget			<u>0</u>
14.	2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)			<u>130,228</u>
15.	Consumer Price Index for all urban consumers for calendar year 2018			<u>0.025</u>
16.	Consumer Price Index adjustment (3 times 15)		\$	<u>3,190</u>
17.	Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$	<u>133,418</u>

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Gray County
Library District

2020

Computation to Determine Limit for 2020

				Amount of Levy
1.	Total tax levy amount in 2019 budget	+	\$	<u>29,033</u>
2.	Debt service levy in 2019 budget	-	\$	<u>0</u>
3.	Tax levy excluding debt service		\$	<u>29,033</u>

2019 Valuation Information for Valuation Adjustments

4.	New improvements for 2019:	+	<u>995,486</u>	
5.	Increase in personal property for 2019:			
5a.	Personal prop +		<u>2,732,609</u>	
5b.	Personal prop -		<u>3,001,431</u>	
5c.	Increase in personal property (5a minus 5b) +		<u>0</u>	
			(Use Only if > 0)	
6.	Valuation of property that has changed in use during 2019:		<u>0</u>	
7.	Total valuation adjustment (sum of 4, 5c, 6)		<u>468,814</u>	
8.	Total estimated valuation July, 1, 2019		<u>66,847,017</u>	
9.	Total valuation less valuation adjustment (8 minus 7)		<u>66,378,203</u>	
10.	Factor for increase (7 divided by 9)		<u>0.00706</u>	
11.	Amount of increase (10 times 3)	+	\$	<u>205</u>
12.	2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$	<u>29,238</u>
13.	Debt service levy in this 2020 budget			<u>0</u>
14.	2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)			<u>29,238</u>
15.	Consumer Price Index for all urban consumers for calendar year 2018			<u>0.025</u>
16.	Consumer Price Index adjustment (3 times 15)		\$	<u>726</u>
17.	Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$	<u>29,964</u>

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	801,705	69,922	1,403	3,016	7,761	358
Road & Bridge	2,950,686	257,353	5,163	11,105	28,566	1,319
Special Bridge	466,334	40,673	816	1,755	4,515	208
Waste Disposal	49,169	4,288	86	185	476	22
Noxious Weed	148,988	12,994	261	561	1,442	67
County Health	207,490	18,097	363	781	2,009	93
Mental Health	39,863	3,477	70	150	386	18
Intellectual Disability	27,630	2,410	48	104	267	12
Conservation District	21,414	1,868	37	81	207	10
Extension Council	146,389	12,768	256	551	1,417	65
Historical Society	16,198	1,413	28	61	157	7
Free Fair	133,621	11,654	234	503	1,294	60
Council on Aging	100,411	8,758	176	378	972	45
Ambulance	218,982	19,099	383	824	2,120	98
Appraiser's Cost	78,113	6,813	137	294	756	35
Direct Election Expense	13,816	1,205	24	52	134	6
Tort Liability						
Employee Benefits	1,144,495	99,820	2,003	4,307	11,080	512
TOTAL	6,565,304	572,612	11,488	24,708	63,559	2,935

County Treas Motor Vehicle Estimate 572,612County Treas Recreational Vehicle Estimate 11,488County Treas 16/20M Vehicle Estimate 24,708County Treas Commercial Vehicle Tax Estimate 63,559County Treas Watercraft Tax Estimate 2,935Motor Vehicle Factor 0.08722Recreational Vehicle Factor 0.0017516/20M Vehicle Factor 0.00376Commercial Vehicle Factor 0.00968Watercraft Factor 0.00045

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Capital Improvement		60,000		19-120
General	Equipment Reserve	66,515		250,000	19-119
Ambulance	Equipment Reserve	100,000			19-119
Appraiser's Cost	Equipment Reserve	3,500			19-119
Rural Fire District	Equipment Reserve	45,000			19-119
Special Vehicle	General	23,656	20,000	20,000	8-145
Waste Disposal	Equipment Reserve	60,000			19-119
Special Health	County Health			250,000	Resolution
	Total	298,671	80,000	520,000	
	Adjustments*		20,000	270,000	
	Adjusted Totals	298,671	60,000	250,000	

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STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						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, 2019	Payments Due 2019	Payments Due 2020
KDOT Communications Equip	9/1/2010	136	5.15	44,238	13,346	4,857	4,857
Caterpillar Packer	6/15/2015	44	2.85	183,554	47,399	48,750	0
Aztec Mobile Screening Plant	10/15/2015	44	2.38	164,500	41,927	42,925	0
Caterpillar Compactor	10/31/2016	39	2.90	180,999	115,548	60,333	60,333
2017 Bobcat Track Loader	5/16/2017	24	3.55	57,919	37,935	39,968	0
12M3 Motor Grader	9/28/2018	52	3.90	263,145	203,145	0	56,656
12M3 Motor Grader	4/27/2018	48	3.90	236,107	236,107	64,892	64,892
				Totals	695,407	261,725	186,738

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

Gray County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	783,601	947,114	689,456
Receipts:			
Ad Valorem Tax	480,570	777,654	xxxxxxxxxxxxxxxxxx
Delinquent Tax	4,066	2,455	4,009
Motor Vehicle Tax	39,132	45,040	69,922
Recreational Vehicle Tax	854	970	1,403
16/20M Vehicle Tax	2,495	1,983	3,016
Commercial Vehicle Tax	5,289	4,950	7,761
Watercraft Tax			358
Gross Earnings (Intangible) Tax	121		0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax	2,075	4,209	2,000
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	539,509	400,000	400,000
Interest on Delinquent Tax	18,960	12,000	10,000
Licenses, Permits and Fees:			
Mortgage Registration	29,651		
County Officers Fees	55,171	50,000	50,000
Diversion Fees	61,670	40,000	40,000
Other Fees	20,662	10,000	10,000
Charges for Services:			
Law Enforcement	162,012	140,000	154,000
Gifts from wind energy companies	725,135	729,327	729,327
Operating transfer in - Motor Vehicle	23,656	20,000	20,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	26,120	25,000	20,000
Neighborhood Revitalization Rebate	-3,283	-6,041	-5,654
Miscellaneous	103,565	30,000	30,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,297,430	2,287,547	1,546,142
Resources Available:	3,081,031	3,234,661	2,235,598

General

Gray County

2020

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
County Commissioners			
Personal Services	41,155	43,000	44,000
Contractual	1,553	3,000	3,000
Commodities	290	500	500
Capital Outlay			
Total	42,998	46,500	47,500
County Clerk			
Personal Services	84,342	91,000	91,000
Contractual	3,696	5,500	5,500
Commodities	4,086	4,500	4,500
Capital Outlay		1,000	1,000
Total	92,124	102,000	102,000
County Treasurer			
Personal Services	147,048	150,000	157,821
Contractual	8,728	20,375	20,375
Commodities	5,752	6,000	6,000
Capital Outlay			
Total	161,528	176,375	184,196
County Attorney			
Personal Services	89,487	93,000	95,000
Contractual	55,629	58,000	58,000
Commodities	2,867	3,000	3,000
Capital Outlay		7,500	7,500
Total	147,983	161,500	163,500
Register of Deeds			
Personal Services	74,972	80,000	81,000
Contractual	4,737	5,900	5,600
Commodities	2,973	6,000	5,800
Capital Outlay			
Total	82,682	91,900	92,400
Custodian			
Personal Services	71,636	74,500	74,500
Contractual	3,357	3,000	4,000
Commodities	2,295	5,000	4,000
Capital Outlay			
Total	77,288	82,500	82,500
District Court			
Personal Services			
Contractual	65,841	69,900	66,945
Commodities	10,097	7,045	10,000
Capital Outlay		5,515	5,515
Total	75,938	82,460	82,460
Total	0	0	0
Total - Page 7b	680,541	743,235	754,556

Gray County

2020

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Courthouse General			
Personal Services	163,679	182,000	184,000
Contractual	247,200	305,000	305,000
Commodities	18,888	40,000	40,000
Capital Outlay			
Total	429,767	527,000	529,000
Sheriff			
Personal Services	755,974	735,000	800,000
Contractual	165,808	190,000	190,000
Commodities	70,241	160,000	175,000
Capital Outlay	64,996	60,000	75,000
Total	1,057,019	1,145,000	1,240,000
Civil Defense			
Personal Services			
Contractual	8,560	22,030	22,030
Commodities	1,355	13,040	13,040
Capital Outlay		12,000	12,000
Total	9,915	47,070	47,070
Diversion Fees			
Personal Services	5,400	5,400	5,400
Contractual			
Commodities			
Capital Outlay	2,316	17,500	17,500
Total	7,716	22,900	22,900
Operating Transfers Out			
Transfer to Capital Improvements Fund		60,000	
Transfer to Equipment Reserve	66,515		250,000
Total	66,515	60,000	250,000
Reimbuesements			
Reimbursed Expenditures	(117,556)		
Contractual			
Commodities			
Capital Outlay			
Total	(117,556)	0	0
Total	0	0	0
Total	0	0	0
Total - Page7c	1,453,376	1,801,970	2,088,970

No assurance is provided.

Gray County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Bridge	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	185,186	326,394	751,658
Receipts:			
Ad Valorem Tax	201,913	452,344	xxxxxxxxxxxxxxxxxx
Delinquent Tax	188	1,032	2,332
Motor Vehicle Tax		18,935	4,288
Recreational Vehicle Tax		408	86
16/20 M Vehicle Tax		834	185
Commercial Vehicle Tax		2,081	476
Watercraft Tax			22
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,380	-370	-2,379
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Receipts	200,721	475,264	5,010
Resources Available:	385,907	801,658	756,668
Expenditures:			
Highway and Streets	59,513	50,000	1,200,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	59,513	50,000	1,200,000
Unencumbered Cash Balance Dec 31	326,394	751,658	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	689,000	714,500	1,200,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,200,000
Tax Required			443,332
Delinquent Comp Rate: 4.0%			17,733
Amount of 2019 Ad Valorem Tax			461,065

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax			xxxxxxxxxxxxxxxxxx
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			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:			0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 4.0%			0
Amount of 2019 Ad Valorem Tax			0

No assurance is provided.

Gray County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Waste Disposal	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	222,848	198,040	5,719
Receipts:			
Ad Valorem Tax	58,803	47,694	xxxxxxxxxxxxxxxx
Delinquent Tax	612	300	246
Motor Vehicle Tax	7,405	5,508	4,288
Recreational Vehicle Tax	162	119	86
16/20 M Vehicle Tax	361	243	185
Commercial Vehicle Tax	1,001	605	476
Watercraft Tax		0	22
Special Assessments	385,320	418,080	400,584
Charges for Services	165,501		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-226	-370	-2,379
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	618,939	472,179	403,508
Resources Available:	841,787	670,219	409,227
Expenditures:			
Landfill			
Personal Services	41,881	41,000	42,000
Contractual	520,673	526,000	525,500
Commodities	20,565	37,500	37,500
Capital Outlay	628	60,000	60,000
Transfer to Equipment Reserve	60,000		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	643,747	664,500	665,000
Unencumbered Cash Balance Dec 31	198,040	5,719	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	689,000	714,500	665,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			665,000
Tax Required			255,773
Delinquent Comp Rate: 4.0%			10,231
Amount of 2019 Ad Valorem Tax			266,004

Adopted Budget	Prior Year	Current Year	Proposed Budget
Noxious Weed	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	83,015	39,789	34,967
Receipts:			
Ad Valorem Tax	58,885	144,518	xxxxxxxxxxxxxxxx
Delinquent Tax	780	301	745
Motor Vehicle Tax	4,878	5,514	12,994
Recreational Vehicle Tax	106	119	261
16/20 M Vehicle Tax	626	243	561
Commercial Vehicle Tax	659	606	1,442
Watercraft Tax		0	67
Other Revenue	17,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-402	-1,123	-976
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	82,532	150,178	15,094
Resources Available:	165,547	189,967	50,061
Expenditures:			
Highways & Streets	184,144	180,000	180,000
Reimbursed Expenditures	-58,386	-25,000	-25,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	125,758	155,000	155,000
Unencumbered Cash Balance Dec 31	39,789	34,967	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	141,500	155,000	155,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			155,000
Tax Required			104,939
Delinquent Comp Rate: 4.0%			4,198
Amount of 2019 Ad Valorem Tax			109,137

No assurance is provided.

Gray County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget County Health	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	41,468	36,455	29,810
Receipts:			
Ad Valorem Tax	202,993	201,265	xxxxxxxxxxxxxxxx
Delinquent Tax	1,257		
Motor Vehicle Tax	16,350	19,024	18,097
Recreational Vehicle Tax	357	410	363
16/20 M Vehicle Tax	770	838	781
Commercial Vehicle Tax	2,210	2,091	2,009
Watercraft Tax		0	93
Transfer from Special Health Fund			250,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,387	-1,563	0
Miscellaneous	627		
Does miscellaneous exceed 10% of Total			
Total Receipts	223,177	222,065	271,343
Resources Available:	264,645	258,520	301,153
Expenditures:			
Health & Welfare			
Personal Services	127,226	155,000	157,639
Commodities	82,977	57,060	52,888
Contractual Services	17,987	16,650	16,150
Capital Outlay			500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	228,190	228,710	227,177
Unencumbered Cash Balance Dec 31	36,455	29,810	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	236,642	247,174	227,177
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			227,177
Tax Required			0
Delinquent Comp Rate: 4.0%			0
Amount of 2019 Ad Valorem Tax			0

Adopted Budget

Adopted Budget Mental Health	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	8,130	4,247	394
Receipts:			
Ad Valorem Tax	38,421	38,667	xxxxxxxxxxxxxxxx
Delinquent Tax	292	196	199
Motor Vehicle Tax	3,574	3,597	3,477
Recreational Vehicle Tax	78	77	70
16/20 M Vehicle Tax	174	158	150
Commercial Vehicle Tax	483	395	386
Watercraft Tax		0	18
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-262	-300	-394
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	42,760	42,790	3,906
Resources Available:	50,890	47,037	4,300
Expenditures:			
Health & Welfare			
County Appropriation	46,643	46,643	46,643
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	46,643	46,643	46,643
Unencumbered Cash Balance Dec 31	4,247	394	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	46,643	46,643	46,643
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			46,643
Tax Required			42,343
Delinquent Comp Rate: 4.0%			1,694
Amount of 2019 Ad Valorem Tax			44,037

No assurance is provided.

Gray County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Intellectual Disability	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	5,702	2,953	272
Receipts:			
Ad Valorem Tax	26,547	26,801	xxxxxxxxxxxxxxxx
Delinquent Tax	204	135	138
Motor Vehicle Tax	2,498	2,484	2,410
Recreational Vehicle Tax	54	54	48
16/20 M Vehicle Tax	120	109	104
Commercial Vehicle Tax	338	273	267
Watercraft Tax		0	12
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-181	-208	-273
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	29,580	29,648	2,706
Resources Available:	35,282	32,601	2,978
Expenditures:			
Health & Welfare			
County Appropriation	32,329	32,329	32,329
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	32,329	32,329	32,329
Unencumbered Cash Balance Dec 31	2,953	272	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	32,329	32,329	32,329
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		32,329
	Tax Required		29,351
Delinquent Comp Rate:	4.0%		1,174
Amount of 2019 Ad Valorem Tax			30,525

Adopted Budget	Prior Year	Current Year	Proposed Budget
Conservation District	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	4,347	2,226	205
Receipts:			
Ad Valorem Tax	20,562	20,772	xxxxxxxxxxxxxxxx
Delinquent Tax	157	105	107
Motor Vehicle Tax	1,908	1,925	1,868
Recreational Vehicle Tax	42	41	37
16/20 M Vehicle Tax	93	85	81
Commercial Vehicle Tax	258	212	207
Watercraft Tax		0	10
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-141	-161	-211
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	22,879	22,979	2,099
Resources Available:	27,226	25,205	2,304
Expenditures:			
General Government			
Appropriation	25,000	25,000	25,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	25,000	25,000	25,000
Unencumbered Cash Balance Dec 31	2,226	205	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	25,000	25,000	25,000
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		25,000
	Tax Required		22,696
Delinquent Comp Rate:	4.0%		908
Amount of 2019 Ad Valorem Tax			23,604

No assurance is provided.

Gray County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Extension Council	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	26,383	14,414	1,359
Receipts:			
Ad Valorem Tax	137,944	141,997	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	977	704	732
Motor Vehicle Tax	12,401	12,924	12,768
Recreational Vehicle Tax	271	278	256
16/20 M Vehicle Tax	601	569	551
Commercial Vehicle Tax	1,676	1,420	1,417
Watercraft Tax		0	65
		-1,103	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-942		-1,449
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	152,928	156,789	14,340
Resources Available:	179,311	171,203	15,699
Expenditures:			
General Government			
Appropriation	164,897	169,844	171,542
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	164,897	169,844	171,542
Unencumbered Cash Balance Dec 31	14,414	1,359	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	164,897	169,844	171,542
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	171,542
		Tax Required	155,843
Delinquent Comp Rate:	4.0%		6,234
Amount of 2019 Ad Valorem Tax:			162,077

Adopted Budget Historical Society	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	2,739	1,526	145
Receipts:			
Ad Valorem Tax	16,023	15,712	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	102	82	81
Motor Vehicle Tax	1,319	1,504	1,413
Recreational Vehicle Tax	29	32	28
16/20 M Vehicle Tax	65	66	61
Commercial Vehicle Tax	178	165	157
Watercraft Tax		0	7
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-109	-122	-145
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	17,607	17,439	1,602
Resources Available:	20,346	18,965	1,747
Expenditures:			
Culture & Recreation			
Appropriation	18,820	18,820	17,375
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	18,820	18,820	17,375
Unencumbered Cash Balance Dec 31	1,526	145	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	18,820	18,820	17,375
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	17,375
		Tax Required	15,628
Delinquent Comp Rate:	4.0%		625
Amount of 2019 Ad Valorem Tax:			16,253

No assurance is provided.

Gray County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Free Fair	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	25,980	14,073	1,202
Receipts:			
Ad Valorem Tax	129,935	129,612	xxxxxxxxxxxxxxxx
Delinquent Tax	962	664	668
Motor Vehicle Tax	11,988	12,174	11,654
Recreational Vehicle Tax	262	262	234
16/20 M Vehicle Tax	588	536	503
Commercial Vehicle Tax	1,620	1,338	1,294
Watercraft Tax		0	60
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-887	-1,007	-1,334
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	144,468	143,579	13,079
Resources Available:	170,448	157,652	14,281
Expenditures:			
Culture & Recreation			
Appropriation	156,375	156,450	157,680
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	156,375	156,450	157,680
Unencumbered Cash Balance Dec 31	14,073	1,202	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	156,375	156,450	157,680
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			157,680
Tax Required			143,399
Delinquent Comp Rate: 4.0%			5,736
Amount of 2019 Ad Valorem Tax			149,135

Adopted Budget Council on Aging	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	16,242	9,147	1,051
Receipts:			
Ad Valorem Tax	88,998	97,399	xxxxxxxxxxxxxxxx
Delinquent Tax	609	454	502
Motor Vehicle Tax	7,368	8,344	8,758
Recreational Vehicle Tax	161	180	176
16/20 M Vehicle Tax	381	367	378
Commercial Vehicle Tax	996	917	972
Watercraft Tax		0	45
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-608	-757	-987
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	97,905	106,904	9,844
Resources Available:	114,147	116,051	10,895
Expenditures:			
Health & Welfare			
Appropriation	105,000	115,000	117,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	105,000	115,000	117,000
Unencumbered Cash Balance Dec 31	9,147	1,051	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	105,000	115,000	117,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			117,000
Tax Required			106,105
Delinquent Comp Rate: 4.0%			4,244
Amount of 2019 Ad Valorem Tax			110,349

No assurance is provided.

Gray County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	139,987	153,402	29,039
Receipts:			
Ad Valorem Tax	285,218	212,413	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,533	1,457	1,095
Motor Vehicle Tax	21,132	26,727	19,099
Recreational Vehicle Tax	461	576	383
16/20 M Vehicle Tax	705	1,177	824
Commercial Vehicle Tax	2,856	2,937	2,120
Watercraft Tax		0	98
Charges for Services:			
Fees Collected	115,741	110,000	110,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,948	-1,650	-3,401
Miscellaneous	10,576		
Does miscellaneous exceed 10% of Total R			
Total Receipts	436,274	353,637	130,218
Resources Available:	576,261	507,039	159,257
Expenditures:			
Health & Welfare			
Personal Services	236,810	248,000	275,000
Commodities	30,907	50,000	50,000
Contractual Services	54,170	80,000	80,000
Capital Outlay	972	100,000	120,000
Transfer to Equipment Reserve	100,000		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	422,859	478,000	525,000
Unencumbered Cash Balance Dec 31	153,402	29,039	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	433,000	478,000	525,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			525,000
Tax Required			365,743
Delinquent Comp Rate: 4.0%			14,630
Amount of 2019 Ad Valorem Tax			380,373

Adopted Budget	Prior Year	Current Year	Proposed Budget
Appraiser's Cost	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	147,339	133,006	44,300
Receipts:			
Ad Valorem Tax	94,179	75,770	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,386	481	391
Motor Vehicle Tax	16,807	8,818	6,813
Recreational Vehicle Tax	367	190	137
16/20 M Vehicle Tax	951	388	294
Commercial Vehicle Tax	2,272	969	756
Watercraft Tax		0	35
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-643	-589	-1,106
Miscellaneous	1,230		
Does miscellaneous exceed 10% of Total R			
Total Receipts	116,549	86,027	7,320
Resources Available:	263,888	219,033	51,620
Expenditures:			
General Government:			
Personal Services	105,052	132,433	130,271
Commodities	5,725	12,000	11,000
Contractual Services	16,605	26,800	26,800
Capital Outlay		3,500	2,500
Transfer to Equipment Reserve	3,500		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	130,882	174,733	170,571
Unencumbered Cash Balance Dec 31	133,006	44,300	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	174,733	174,733	170,571
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			170,571
Tax Required			118,951
Delinquent Comp Rate: 4.0%			4,758
Amount of 2019 Ad Valorem Tax			123,709

No assurance is provided.

Gray County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Direct Election Expense	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	44,572	38,857	11,129
Receipts:			
Ad Valorem Tax	25,768	13,402	xxxxxxxxxxxxxxxx
Delinquent Tax	187	132	69
Motor Vehicle Tax	1,437	2,418	1,205
Recreational Vehicle Tax	31	52	24
16/20 M Vehicle Tax	149	106	52
Commercial Vehicle Tax	194	266	134
Watercraft Tax		0	6
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-176	-104	-304
Miscellaneous	90		
Does miscellaneous exceed 10% of Total			
Total Receipts	27,680	16,272	1,186
Resources Available:	72,252	55,129	12,315
Expenditures:			
General Government:			
Personal Services	10,613	13,000	13,000
Commodities	3,570	6,000	6,000
Contractual Services	19,212	25,000	25,000
Capital Outlay			1,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	33,395	44,000	45,000
Unencumbered Cash Balance Dec 31	38,857	11,129	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	44,000	44,000	45,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			45,000
Tax Required			32,685
Delinquent Comp Rate: 4.0%			1,307
Amount of 2019 Ad Valorem Tax			33,992

Adopted Budget	Prior Year	Current Year	Proposed Budget
Tort Liability	Actual for 2018	Estimate for 2019	Year for 2020
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			
Total Receipts	0	0	0
Resources Available:	108,492	108,492	108,492
Expenditures:			
Central Government:			
Contractual Services			108,492
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	108,492
Unencumbered Cash Balance Dec 31	108,492	108,492	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	108,360	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 2019 Ad Valorem Tax			0

No assurance is provided.

Gray County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	849,414	1,220,153	820,927
Receipts:			
Ad Valorem Tax	1,728,413	1,110,160	xxxxxxxxxxxxxxxx
Delinquent Tax	8,122	8,831	5,722
Motor Vehicle Tax	131,598	161,985	99,820
Recreational Vehicle Tax	2,871	3,489	2,003
16/20 M Vehicle Tax	3,961	7,132	4,307
Commercial Vehicle Tax	17,788	17,801	11,080
Watercraft Tax		0	512
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-11,807	-8,624	-10,003
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	1,880,946	1,300,774	113,441
Resources Available:	2,730,360	2,520,927	934,368
Expenditures:			
Central Government			
Personal Services	1,510,207	1,700,000	2,009,967
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	1,510,207	1,700,000	2,009,967
Unencumbered Cash Balance Dec 31	1,220,153	820,927	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	2,009,967	2,009,967	2,009,967
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,009,967
Tax Required			1,075,599
Delinquent Comp Rate: 4.0%			43,024
Amount of 2019 Ad Valorem Tax			1,118,623

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
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			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 4.0%			0
Amount of 2019 Ad Valorem Tax			0

No assurance is provided.

Gray County

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget PSAP 911E	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	207,744	151,136	101,286
Receipts:			
Licenses, Permits & Fees	50,676	50,000	50,000
Interest on Idle Funds	190	150	150
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	50,866	50,150	50,150
Resources Available:	258,610	201,286	151,436
Expenditures:			
Contractual Services	40,233	100,000	100,000
Capital Outlay	67,241		51,436
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	107,474	100,000	151,436
Unencumbered Cash Balance Dec 31	151,136	101,286	0
2018/2019/2020 Budget Authority Amount	0	100,000	151,436

See Tab A

Adopted Budget

0	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

No assurance is provided.

Gray County

NON-BUDGETED FUNDS (A)

2020

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Highway		Reg of Deeds Technology		Special Health		Regional Bio-Terrorism		Ambulance Sp. Equipment		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	87,488	Cash Balance Jan 1	23,114	Cash Balance Jan 1	258,527	Cash Balance Jan 1	-4,822	Cash Balance Jan 1	18,499	382,806
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State & Federal Aid	83,187	Fees	6,276	Fees	74,142	Federal Revenue	31,782	Donations	12,645	
Other	305,226			Other	67,976					
Total Receipts	388,413	Total Receipts	6,276	Total Receipts	142,118	Total Receipts	31,782	Total Receipts	12,645	581,234
Resources Available:	475,901	Resources Available:	29,390	Resources Available:	400,645	Resources Available:	26,960	Resources Available:	31,144	964,040
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	177,643	Commodities	3,000	Commodities	8,828	Contractual Services	34,830			
Capital Outlay	114,000	Capital Outlay	5,716	Contractual Services	10,450					
Total Expenditures	291,643	Total Expenditures	8,716	Total Expenditures	19,278	Total Expenditures	34,830	Total Expenditures	0	354,467
Cash Balance Dec 31	184,258	Cash Balance Dec 31	20,674	Cash Balance Dec 31	381,367	Cash Balance Dec 31	-7,870	Cash Balance Dec 31	31,144	609,573 **
See Tab B										609,573 **

**Note: These two block figures should agree.

No assurance is provided.

Gray County

NON-BUDGETED FUNDS (B)

2020

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Ambulance Sp. Equip Sout		Search & Rescue		Enhanced 911 Grant		Capital Improvements		Equipment Reserve		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	13,279	Cash Balance Jan 1	146	Cash Balance Jan 1	3,561	Cash Balance Jan 1	2,992,293	Cash Balance Jan 1	737,899	3,747,178
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	450					Interest Income	46,240	Interest Income	12,353	
								Transfers in	275,015	
Total Receipts	450	Total Receipts	0	Total Receipts	0	Total Receipts	46,240	Total Receipts	287,368	334,058
Resources Available:	13,729	Resources Available:	146	Resources Available:	3,561	Resources Available:	3,038,533	Resources Available:	1,025,267	4,081,236
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	2,710					Contractual Services	9,800	Capital Outlay	463,012	
						Capital Outlay	172,150			
Total Expenditures	2,710	Total Expenditures	0	Total Expenditures	0	Total Expenditures	181,950	Total Expenditures	463,012	647,672
Cash Balance Dec 31	11,019	Cash Balance Dec 31	146	Cash Balance Dec 31	3,561	Cash Balance Dec 31	2,856,583	Cash Balance Dec 31	562,255	3,433,564 **
										3,433,564 **

**Note: These two block figures should agree.

No assurance is provided.

Gray County

NON-BUDGETED FUNDS (C)

2020

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
P.A.T.F.		Sex Offender		Spec Law Enforce Training		Special Vehicle		Postage		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	21,817	Cash Balance Jan 1	2,640	Cash Balance Jan 1	5,007	Cash Balance Jan 1	23,228	Cash Balance Jan 1	3,360	56,052
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	1,534	Fees	720	Interest Income	708	Fees	44,390	Revenue	980	
Total Receipts	1,534	Total Receipts	720	Total Receipts	708	Total Receipts	44,390	Total Receipts	980	48,332
Resources Available:	23,351	Resources Available:	3,360	Resources Available:	5,715	Resources Available:	67,618	Resources Available:	4,340	104,384
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual Services	525			Personal Services	11,130			
						Contractual Services	30			
						Transfer to General	23,656			
Total Expenditures	0	Total Expenditures	525	Total Expenditures	0	Total Expenditures	34,816	Total Expenditures	0	35,341
Cash Balance Dec 31	23,351	Cash Balance Dec 31	2,835	Cash Balance Dec 31	5,715	Cash Balance Dec 31	32,802	Cash Balance Dec 31	4,340	69,043 **
										69,043 **

**Note: These two block figures should agree.

No assurance is provided.

Gray County

NON-BUDGETED FUNDS (D)

2020

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Local Drug Seizure		Veterans Memorial		Law Enforce Euiptment		Alcohol Programs		Parks & Recreation		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	39,411	Cash Balance Jan 1	2,952	Cash Balance Jan 1	3,328	Cash Balance Jan 1	523	Cash Balance Jan 1	335	46,549
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
State & Federal Aid	14,070			Donations	400					
Total Receipts	14,070	Total Receipts	0	Total Receipts	400	Total Receipts	0	Total Receipts	0	14,470
Resources Available:	53,481	Resources Available:	2,952	Resources Available:	3,728	Resources Available:	523	Resources Available:	335	61,019
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	12,173									
Total Expenditures	12,173	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	12,173
Cash Balance Dec 31	41,308	Cash Balance Dec 31	2,952	Cash Balance Dec 31	3,728	Cash Balance Dec 31	523	Cash Balance Dec 31	335	48,846 **
										48,846 **

**Note: These two block figures should agree.

No assurance is provided.

Gray County

NON-BUDGETED FUNDS (D)

2020

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Rural Fire Training		County Clerk Tech		County Treasurer Tech						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	8,838	Cash Balance Jan 1	6,192	Cash Balance Jan 1	7,423	Cash Balance Jan 1		Cash Balance Jan 1		22,453
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	1,000	Fees	1,569	Fees	1,569					
Total Receipts	1,000	Total Receipts	1,569	Total Receipts	1,569	Total Receipts	0	Total Receipts	0	4,138
Resources Available:	9,838	Resources Available:	7,761	Resources Available:	8,992	Resources Available:	0	Resources Available:	0	26,591
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Capital Outlay	1,002					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	1,002	Total Expenditures	0	Total Expenditures	0	1,002
Cash Balance Dec 31	9,838	Cash Balance Dec 31	7,761	Cash Balance Dec 31	7,990	Cash Balance Dec 31	0	Cash Balance Dec 31	0	25,589 **
									25,589	**

**Note: These two block figures should agree.

No assurance is provided.

Gray County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Rural Fire Department	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	56,057	67,945	58,365
Receipts:			
Ad Valorem Tax	93,773	123,771	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	558	478	638
Motor Vehicle Tax	7,219	6,195	7,909
Recreational Vehicle Tax	149	126	156
16/20 M Vehicle Tax	758	607	422
Commercial Vehicle Tax	1,189	802	1,076
Watercraft Tax			46
Gifts from Wind Energy Companies	15,304	19,441	19,441
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	8,685		
Does miscellaneous exceed 10% of Total R			
Total Receipts	127,635	151,420	29,688
Resources Available:	183,692	219,365	88,053
Expenditures:			
Personal Services	15,325	21,000	21,000
Commodities	14,031	35,000	30,000
Contractual Services	39,530	60,000	60,000
Capital Outlay	1,861	45,000	50,000
Transfer to Equipment Reserve	45,000		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	115,747	161,000	161,000
Unencumbered Cash Balance Dec 31	67,945	58,365	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	159,444	161,000	161,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	161,000
		Tax Required	72,947
		Delinquent Comp Rate: 4.0%	2,918
		Amount of 2019 Ad Valorem Tax	75,865

Adopted Budget County Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	8,929	9,792	10,170
Receipts:			
Ad Valorem Tax	28,443	28,162	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	216		
Motor Vehicle Tax	1,663	1,907	1,803
Recreational Vehicle Tax	41	45	42
16/20 M Vehicle Tax	170	153	143
Commercial Vehicle Tax	263	238	237
Watercraft Tax		0	11
Gifts from Wind Energy Companies	4,567	4,373	4,373
Interest on Idle Funds			
Neighborhood Revitalization Rebate		0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	35,363	34,878	6,609
Resources Available:	44,292	44,670	16,779
Expenditures:			
Transfer to related municipal entity	34,500	34,500	36,800
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	34,500	34,500	36,800
Unencumbered Cash Balance Dec 31	9,792	10,170	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	34,500	34,500	36,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	36,800
		Tax Required	20,021
		Delinquent Comp Rate: 4.0%	801
		Amount of 2019 Ad Valorem Tax	20,822

No assurance is provided.

NOTICE OF BUDGET HEARING

The governing body of

Gray County

will meet on August 15, 2019 at 9:00 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. Detailed budget information is available at Gray County Courthouse, Cimarron, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	2,133,917	4.979	2,545,205	7.637	2,843,526	632,245	5.720
Road & Bridge	3,493,661	26.719	3,861,300	28.110	3,871,300	3,106,802	28.109
Special Bridge	59,513	2.093	50,000	4.442	1,200,000	461,065	4.172
Waste Disposal	643,747	0.609	664,500	0.468	665,000	266,004	2.407
Noxious Weed	125,758	0.610	155,000	1.419	155,000	109,137	0.987
County Health	228,190	2.103	228,710	1.976	227,177		
Mental Health	46,643	0.398	46,643	0.379	46,643	44,037	0.398
Intellectual Disability	32,329	0.275	32,329	0.263	32,329	30,525	0.276
Conservation District	25,000	0.213	25,000	0.204	25,000	23,604	0.214
Extension Council	164,897	1.429	169,844	1.394	171,542	162,077	1.466
Historical Society	18,820	0.166	18,820	0.154	17,375	16,253	0.147
Free Fair	156,375	1.346	156,450	1.272	157,680	149,135	1.349
Council on Aging	105,000	0.922	115,000	0.956	117,000	110,349	0.998
Ambulance	422,859	2.955	478,000	2.086	525,000	380,373	3.441
Appraiser's Cost	130,882	0.975	174,733	0.744	170,571	123,709	1.119
Direct Election Expense	33,395	0.267	44,000	0.131	45,000	33,992	0.308
Tort Liability					108,492		
Employee Benefits	1,510,207	17.907	1,700,000	10.903	2,009,967	1,118,623	10.121
PSAP 911E	107,474		100,000		151,436		
Non-Budgeted Funds-A	354,467						
Non-Budgeted Funds-B	647,672						
Non-Budgeted Funds-C	35,341						
Non-Budgeted Funds-D	12,173						
Non-Budgeted Funds-E	1,002						
Total County	10,489,322	63.966	10,565,534	62.538	12,540,038	6,767,930	61.232
Rural Fire Department	115,747	1.350	161,000	1.667	161,000	75,865	0.941
County Library	34,500	0.493	34,500	0.460	36,800	20,822	0.311
Totals	10,639,569		10,761,034		12,737,838	6,864,617	
Less: Transfers	298,671		60,000		250,000		
Net Expenditure	10,340,898		10,701,034		12,487,838		
Total Tax Levied	6,433,740		6,721,936		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	98,634,555		104,967,516		110,525,702		

Outstanding Indebtedness,

January 1,	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	463,482	363,577	695,407
Total	463,482	363,577	695,407

*Tax rates are expressed in mills

Ashley Rogers

Clerk

Gray County

2020

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	626,365	5.667	5,654
Road & Bridge	3,077,909	27.848	27,782
Special Bridge	458,591	4.149	4,139
Waste Disposal	263,530	2.384	2,379
Noxious Weed	108,122	0.978	976
County Health			0
Mental Health	43,627	0.395	394
Intellectual Disability	30,241	0.274	273
Conservation District	23,384	0.212	211
Extension Council	160,570	1.453	1,449
Historical Society	16,102	0.146	145
Free Fair	147,748	1.337	1,334
Council on Aging	109,323	0.989	987
Ambulance	376,836	3.409	3,401
Appraiser's Cost	122,559	1.109	1,106
Direct Election Expense	33,676	0.305	304
Tort Liability			0
Employee Benefits	1,108,220	10.027	10,003
0			0
			0
			0
0			0
0			0
0			0
0			0
TOTAL	6,706,803	60.681	60,537

2019 July 1 Valuation: 110,525,702

Valuation Factor: 110,525.702

Neighborhood Revitalization Subj to Rebate: 997,618

Neighborhood Revitalization factor: 997.618

**This information comes from the 2020 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

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Ashley Rogers

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