Gray County 2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	2,949,754	1,294,497	10.191
Road & Bridge	68-5,101	7	4,330,000	3,093,718	24.356
Special Bridge	68-1135	8	816,331		
Waste Disposal	65-3410	8	717,000	254,976	2.007
Noxious Weed	2-1318	9	170,000	105,870	.834
County Health	65-204	9	259,500	57,770	.455
Mental Health	19-4004	10	46,643	42,648	.336
Intellectual Disability	19-4011	10	33,000	30,211	.238
Conservation District	2-1907b	11	30,000	28,148	.222
Extension Council	2-610	11	204,695	188,374	1.483
Historical Society	19-2651	12	22,560	21,184	.167
Free Fair	19-129c	12	191,703	176,125	1.387
Council on Aging	12-1680	13	135,000	123,351	.971
Ambulance	65-6113	13	560,000	237,499	1.870
Appraiser's Cost	19-436	14	179,000	143,691	1.131
Direct Election Expense	25-2201a	14	52,000	31,698	.250
Tort Liability	71-301	15	108,492		
Employee Benefits	12-16, 102	15	2,552,500	1,876,597	14.774
PSAP 911E		16	155,408		
Alcohol Programs		17	5,121		
Parks & Recreation		17	4,933		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Non-Budgeted Funds-C		20			
Non-Budgeted Funds-D		21			
Non-Budgeted Funds-E		22			
Totals		xxxxx	13,523,640	7,706,357	60.672
Budget Hearing Notice		23			
Neighborhood Revitalization		24			

County Clerk's Use Only
127,018,958
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	60.778
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Kennedy McKee & Company LLP
Address:
PO Box 1477
Dodge City, KS 67801
Email:
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GRAY COUNTY OFFICIAL SEAL COUNTY CLERK KANSAS

Attest: 10-3 2024
Ashley Rogers
County Clerk

Governing Body

CPA Summary
No assurance is provided.

Gray County 2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	340,985	28,930	543	1,220	3,237	231
Road & Bridge	3,645,162	309,285	5,820	13,070	34,605	2,490
0						
Special Bridge	93,071	7,897	149	334	884	64
Waste Disposal	83,199	7,059	133	298	790	57
Noxious Weed	120,069	10,188	192	431	1,140	82
County Health	16,360	1,388	26	59	155	11
Mental Health	42,499	3,606	68	152	403	29
Intellectual Disability	30,078	2,552	48	108	286	21
Conservation District	22,753	1,931	36	82	216	16
Extension Council	178,374	15,135	285	640	1,693	122
Historical Society	17,648	1,497	28	63	168	12
Free Fair	171,527	14,554	274	615	1,628	117
Council on Aging	123,859	10,509	198	444	1,176	85
Ambulance	290,774	24,672	464	1,043	2,760	199
Appraiser's Cost	133,187	11,301	213	478	1,264	91
Direct Election Expense	44,651	3,789	71	160	424	31
Tort Liability						
Employee Benefits	2,358,831	200,142	3,766	8,458	22,393	1,611
TOTAL	7,713,027	654,435	12,314	27,655	73,222	5,269

County Treas Motor Vehicle Estimate 654,435

County Treas Recreational Vehicle Estimate 12,314

County Treas 16/20M Vehicle Estimate 27,655

County Treas Commercial Vehicle Tax Estimate 73,222

County Treas Watercraft Tax Estimate 5,269

Motor Vehicle Factor 0.08485

Recreational Vehicle Factor 0.00160

16/20M Vehicle Factor 0.00359

Commercial Vehicle Factor 0.00949

Watercraft Factor 0.00068

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Capital Improvement	134,281			19-120
General	Equipment Reserve	95,015			19-119
Noxious Weed	Equipment Reserve	7,000			19-119
Ambulance	Equipment Reserve	60,000			19-119
Appraiser's Cost	Equipment Reserve	2,500			19-119
Road & Bridge	Special Highway	289,004			68-590
Special Vehicle	General	27,343	25,000	25,000	8-145
Waste Disposal	Equipment Reserve	60,000			19-119
Special Health	County Health	200,000			Resolution
Direct Election Expense	Equipment Reserve	1,000			19-271
	Total	876143	25000	25000	
	Adjustments*		25,000	25,000	
	Adjusted Totals	876143	0	0	

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

Gray County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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**

State of Kansas
County

Gray County

2025

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, 2024	Payments Due 2024	Payments Due 2025
None							
				Totals	**0**	**0**	**0**

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

Gray County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	794,298	684,071	6,465
Receipts:			
Ad Valorem Tax	941,103	334,165	xxxxxxxxxxxxxxxx
Delinquent Tax	4,674	4,736	1,705
Motor Vehicle Tax	81,016	77,733	28,930
Recreational Vehicle Tax	1,548	1,628	543
16/20M Vehicle Tax	2,133	3,079	1,220
Commercial Vehicle Tax	9,781	12,375	3,237
Watercraft Tax			231
Gross Earnings (Intangible) Tax			0
Mineral Production Tax	3,027	4,000	3,000
Local Alcoholic Liquor	1,482	1,621	1,495
Compensating Use Tax	182,718	150,000	120,000
Local Sales Tax	621,753	600,000	515,000
Interest on Delinquent Tax	19,016	18,000	15,000
Intangibles	4,083		
Licenses Permits and Fees:			
County Officers Fees	63,102	60,000	60,000
Diversion Fees	31,538	20,000	20,000
Other Fees	31,679	15,000	15,000
Fines and Forfeitures - City of Cimarron	23,697		
Charges for Services:			
Law Enforcement Contract	204,864		
Gifts from wind energy companies	806,695	806,695	808,752
Transfer from Motor Vehicle Fund	27,343	25,000	25,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	110,850	80,000	80,000
Neighborhood Revitalization Rebate	-9,477	-2,814	-10,533
Miscellaneous	23,242	20,000	10,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,185,867**	**2,231,218**	**1,698,580**
Resources Available:	**3,980,165**	**2,915,289**	**1,705,045**

Gray County 2025

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	3,980,165	2,915,289	1,705,045
Expenditures:			
County Commissioners	45,918	47,479	47,479
County Clerk	147,437	172,000	177,000
County Treasurer	191,626	217,875	217,875
County Attorney	154,872	178,500	198,500
Register of Deeds	95,105	101,400	106,400
Custodian	86,039	94,000	98,000
District Court	90,286	118,000	125,000
Courthouse General	511,556	515,000	515,000
Sheriff	1,251,233	1,400,000	1,400,000
Civil Defense	5,348	47,070	47,000
Diversion Fees	8,775	17,500	17,500
Operating Transfer Out	229,296	0	0
Reimbursements	-134,369	0	0
Property Tax Refund	612,972	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal	3,296,094	2,908,824	2,949,754
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,296,094**	**2,908,824**	**2,949,754**
Unencumbered Cash Balance Dec 31	684,071	6,465	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	3,660,645	2,908,824	2,949,754
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,949,754
		Tax Required	1,244,709
	Delinquent Comp Rate:	4.0%	49,788
		Amount of 2024 Ad Valorem Tax	1,294,497

CPA Summary
No assurance is provided.

Gray County 2025

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
County Commissioners			
Personal Services	43,257	44,879	44,879
Contractual	2,648	2,100	2,100
Commodities	13	500	500
Capital Outlay			
Total	45,918	47,479	47,479
County Clerk			
Personal Services	134,078	155,000	160,000
Contractual	6,094	8,000	8,000
Commodities	7,265	8,000	8,000
Capital Outlay		1,000	1,000
Total	147,437	172,000	177,000
County Treasurer			
Personal Services	170,870	195,000	195,000
Contractual	16,320	15,375	15,375
Commodities	4,436	7,500	7,500
Total	191,626	217,875	217,875
County Attorney			
Personal Services	95,925	95,000	103,000
Contractual	56,697	72,000	84,000
Commodities	2,250	4,000	4,000
Capital Outlay		7,500	7,500
Total	154,872	178,500	198,500
Register of Deeds			
Personal Services	88,848	90,000	95,000
Contractual	4,036	5,600	5,600
Commodities	2,221	5,800	5,800
Capital Outlay			
Total	95,105	101,400	106,400
Custodian			
Personal Services	73,801	83,000	85,000
Contractual	3,046	3,000	3,000
Commodities	9,192	8,000	10,000
Total	86,039	94,000	98,000
District Court			
Contractual	81,641	100,000	107,000
Commodities	8,645	10,000	10,000
Capital Outlay		8,000	8,000
Total	90,286	118,000	125,000
Courthouse General			
Personal Services	159,045	170,000	170,000
Contractual	334,820	305,000	305,000
Commodities	17,691	40,000	40,000
Capital Outlay			
Total	511,556	515,000	515,000
Total - Page 6b	**1,322,839**	**1,444,254**	**1,485,254**

Gray County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Sheriff			
Personal Services	872,218	850,000	850,000
Contractual	239,812	225,000	225,000
Commodities	95,934	185,000	185,000
Capital Outlay	43,269	140,000	140,000
Total	1,251,233	1,400,000	1,400,000
Civil Defense			
Personal Services			
Contractual	3,887	22,030	22,000
Commodities	1,461	13,040	13,000
Capital Outlay		12,000	12,000
Total	5,348	47,070	47,000
Diversion Fees			
Personal Services	935		
Contractual			
Commodities			
Capital Outlay	7,840	17,500	17,500
Total	8,775	17,500	17,500
Operating Transfer Out			
Transfer to Capital Improvements Fund	134,281		
Transfer to Equipment Reserve	95,015		
Total	229,296	0	0
Reimbursements			
Reimbursed Expenditures	(134,369)		
Contractual			
Commodities			
Capital Outlay			
Total	(134,369)	0	0
Property Tax Refund			
Property Tax Refund	612,972		
Total	612,972	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6c	**1,973,255**	**1,464,570**	**1,464,500**

Gray County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 6b	1,322,839	1,444,254	1,485,254
Total - Page 6c	1,973,255	1,464,570	1,464,500
Total Detail Expenditures**	**3,296,094**	**2,908,824**	**2,949,754**

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

Gray County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	321,820	197,640	388,562
Receipts:			
Ad Valorem Tax	3,219,953	3,572,259	xxxxxxxxxxxxxxxx
Delinquent Tax	16,602	16,205	18,226
Motor Vehicle Tax	289,819	265,945	309,285
Recreational Vehicle Tax	5,478	5,571	5,820
16/20M Vehicle Tax	11,243	10,548	13,070
Commercial Vehicle Tax	32,439	42,336	34,605
Watercraft Tax		0	2,490
Gasoline Tax	529,183	523,828	523,387
Connecting Links		85,000	85,000
Intangibles	716		
Neighborhood Revitalization Rebate	-32,425	-770	-25,174
Miscellaneous	7,812		
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**4,080,820**	**4,520,922**	**966,709**
Resources Available:	**4,402,640**	**4,718,562**	**1,355,271**
Expenditures:			
Highway and Streets			
Personal Services	696,575	830,000	900,000
Contractual	1,520,907	1,400,000	1,400,000
Commodities	1,862,125	1,700,000	1,630,000
Capital Outlay	16,788	400,000	400,000
Reimbursements	-94,522		
Transfer to Special Highway	289,004		
Connecting Links - budget credit	-85,877		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**4,205,000**	**4,330,000**	**4,330,000**
Unencumbered Cash Balance Dec 31	197,640	388,562	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	4,205,000	4,330,000	4,330,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,330,000
		Tax Required	2,974,729
	Delinquent Comp Rate:	4.0%	118,989
		Amount of 2024 Ad Valorem Tax	3,093,718

CPA Summary
No assurance is provided.

Gray County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	552,288	706,968	808,092
Receipts:			
Ad Valorem Tax	195,587	91,210	xxxxxxxxxxxxxxx
Delinquent Tax	1,892	984	465
Motor Vehicle Tax	44,462	16,150	7,897
Recreational Vehicle Tax	833	338	149
16/20 M Vehicle Tax	2,175	641	334
Commercial Vehicle Tax	4,658	2,571	884
Watercraft Tax		0	64
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,969	-770	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**247,638**	**111,124**	**9,793**
Resources Available:	**799,926**	**818,092**	**817,885**
Expenditures:			
Highways and Streets	92,958	10,000	816,331
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**92,958**	**10,000**	**816,331**
Unencumbered Cash Balance Dec 31	706,968	808,092	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	775,000	850,000	816,331
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	816,331
		Tax Required	0
	Delinquent Comp Rate:	4.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Waste Disposal**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	304,686	229,184	39,633
Receipts:			
Ad Valorem Tax	151,998	81,535	xxxxxxxxxxxxxxx
Delinquent Tax	825	765	416
Motor Vehicle Tax	14,969	12,557	7,059
Recreational Vehicle Tax	285	263	133
16/20 M Vehicle Tax	439	498	298
Commercial Vehicle Tax	1,775	1,999	790
Watercraft Tax		0	57
Special Assessments	431,028	425,520	425,520
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,531	-688	-2,075
Miscellaneous	26,184		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**625,972**	**522,449**	**432,198**
Resources Available:	**930,658**	**751,633**	**471,831**
Expenditures:			
Landfill:			
Personal Services	40,292	45,000	50,000
Contractual	518,132	555,000	555,000
Commodities	65,550	52,000	52,000
Capital Outlay	17,500	60,000	60,000
Transfer to Equipment Reserve	60,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**701,474**	**712,000**	**717,000**
Unencumbered Cash Balance Dec 31	229,184	39,633	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	706,000	712,000	717,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	717,000
		Tax Required	245,169
	Delinquent Comp Rate:	4.0%	9,807
		Amount of 2024 Ad Valorem Tax	254,976

CPA Summary
No assurance is provided.

Gray County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	34,803	91,838	56,430
Receipts:			
Ad Valorem Tax	169,303	117,668	xxxxxxxxxxxxxxx
Delinquent Tax	590	852	600
Motor Vehicle Tax	6,463	13,990	10,188
Recreational Vehicle Tax	122	293	192
16/20 M Vehicle Tax	252	555	431
Commercial Vehicle Tax	723	2,227	1,140
Watercraft Tax		0	82
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,705	-993	-861
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**175,748**	**134,592**	**11,772**
Resources Available:	**210,551**	**226,430**	**68,202**
Expenditures:			
Highways & Streets	213,836	195,000	195,000
Reimbursed Expenditures	-102,123	-25,000	-25,000
Transfer to Equipment Reserve	7,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**118,713**	**170,000**	**170,000**
Unencumbered Cash Balance Dec 31	91,838	56,430	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	170,000	170,000	170,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	170,000
		Tax Required	101,798
	Delinquent Comp Rate:	4.0%	4,072
		Amount of 2024 Ad Valorem Tax	105,870

Adopted Budget

County Health	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	32,033	16,342	2,701
Receipts:			
Ad Valorem Tax	9,027	16,033	xxxxxxxxxxxxxxx
Delinquent Tax	79	46	82
Motor Vehicle Tax	566	750	1,388
Recreational Vehicle Tax	11	16	26
16/20 M Vehicle Tax	22	30	59
Commercial Vehicle Tax	64	119	155
Watercraft Tax		0	11
Operating Transfers In	200,000	200,000	200,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-91	-135	-470
Miscellaneous	4		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**209,682**	**216,859**	**201,251**
Resources Available:	**241,715**	**233,201**	**203,952**
Expenditures:			
County Health:			
Personal Services	141,826	190,000	190,000
Contractual	8,278	10,000	15,000
Commodities	75,269	55,000	54,000
Capital Outlay		500	500
Reimbursed Expenditures		-25,000	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**225,373**	**230,500**	**259,500**
Unencumbered Cash Balance Dec 31	16,342	2,701	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	227,621	230,500	259,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	259,500
		Tax Required	55,548
	Delinquent Comp Rate:	4.0%	2,222
		Amount of 2024 Ad Valorem Tax	57,770

CPA Summary
No assurance is provided.

Gray County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,326	2,371	1,511
Receipts:			
Ad Valorem Tax	42,329	41,649	xxxxxxxxxxxxxxx
Delinquent Tax	222	213	213
Motor Vehicle Tax	3,903	3,503	3,606
Recreational Vehicle Tax	74	73	68
16/20 M Vehicle Tax	145	139	152
Commercial Vehicle Tax	441	558	403
Watercraft Tax		0	29
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-426	-352	-347
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**46,688**	**45,783**	**4,124**
Resources Available:	**49,014**	**48,154**	**5,635**
Expenditures:			
Health & Welfare			
Appropriation	46,643	46,643	46,643
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**46,643**	**46,643**	**46,643**
Unencumbered Cash Balance Dec 31	2,371	1,511	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	46,643	46,643	46,643
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	46,643
		Tax Required	41,008
	Delinquent Comp Rate:	4.0%	1,640
		Amount of 2024 Ad Valorem Tax	42,648

Adopted Budget **Intellectual Disability**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,600	1,621	1,032
Receipts:			
Ad Valorem Tax	30,009	29,476	xxxxxxxxxxxxxxx
Delinquent Tax	155	151	150
Motor Vehicle Tax	2,702	2,486	2,552
Recreational Vehicle Tax	51	52	48
16/20 M Vehicle Tax	100	99	108
Commercial Vehicle Tax	306	396	286
Watercraft Tax		0	21
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-302	-249	-246
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**33,021**	**32,411**	**2,919**
Resources Available:	**34,621**	**34,032**	**3,951**
Expenditures:			
Health & Welfare			
Appropriation	33,000	33,000	33,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**33,000**	**33,000**	**33,000**
Unencumbered Cash Balance Dec 31	1,621	1,032	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	33,000	33,000	33,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	33,000
		Tax Required	29,049
	Delinquent Comp Rate:	4.0%	1,162
		Amount of 2024 Ad Valorem Tax	30,211

CPA Summary
No assurance is provided.

Gray County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Conservation District**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,220	1,250	769
Receipts:			
Ad Valorem Tax	22,690	22,298	xxxxxxxxxxxxxxxx
Delinquent Tax	119	115	114
Motor Vehicle Tax	2,095	1,881	1,931
Recreational Vehicle Tax	40	39	36
16/20 M Vehicle Tax	77	75	82
Commercial Vehicle Tax	237	299	216
Watercraft Tax			16
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-228	-188	-229
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**25,030**	**24,519**	**2,166**
Resources Available:	**26,250**	**25,769**	**2,935**
Expenditures:			
General Government			
Appropriation	25,000	25,000	30,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**25,000**	**25,000**	**30,000**
Unencumbered Cash Balance Dec 31	1,250	769	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	25,000	25,000	30,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,000
		Tax Required	27,065
	Delinquent Comp Rate:	4.0%	1,083
		Amount of 2024 Ad Valorem Tax	28,148

Adopted Budget **Extension Council**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,234	9,680	6,332
Receipts:			
Ad Valorem Tax	172,611	174,807	xxxxxxxxxxxxxxxx
Delinquent Tax	884	869	892
Motor Vehicle Tax	15,364	14,263	15,135
Recreational Vehicle Tax	291	299	285
16/20 M Vehicle Tax	553	566	640
Commercial Vehicle Tax	1,750	2,271	1,693
Watercraft Tax		0	122
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,738	-1,476	-1,533
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**189,715**	**191,599**	**17,234**
Resources Available:	**198,949**	**201,279**	**23,566**
Expenditures:			
General Government			
Appropriation	189,269	194,947	204,695
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**189,269**	**194,947**	**204,695**
Unencumbered Cash Balance Dec 31	9,680	6,332	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	189,269	194,947	204,695
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	204,695
		Tax Required	181,129
	Delinquent Comp Rate:	4.0%	7,245
		Amount of 2024 Ad Valorem Tax	188,374

CPA Summary
No assurance is provided.

Gray County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Historical Society**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	829	781	507
Receipts:			
Ad Valorem Tax	14,151	17,295	xxxxxxxxxxxxxxx
Delinquent Tax	76	72	88
Motor Vehicle Tax	1,319	1,176	1,497
Recreational Vehicle Tax	25	25	28
16/20 M Vehicle Tax	49	47	63
Commercial Vehicle Tax	149	187	168
Watercraft Tax		0	12
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-142	-146	-172
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**15,627**	**18,656**	**1,684**
Resources Available:	**16,456**	**19,437**	**2,191**
Expenditures:			
Culture & Recreation			
Appropriation	15,675	18,930	22,560
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**15,675**	**18,930**	**22,560**
Unencumbered Cash Balance Dec 31	781	507	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	15,675	18,930	22,560
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,560
		Tax Required	20,369
	Delinquent Comp Rate:	4.0%	815
		Amount of 2024 Ad Valorem Tax	21,184

Adopted Budget **Free Fair**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,638	8,772	5,739
Receipts:			
Ad Valorem Tax	155,655	168,096	xxxxxxxxxxxxxxx
Delinquent Tax	810	784	858
Motor Vehicle Tax	14,264	12,859	14,554
Recreational Vehicle Tax	271	269	274
16/20 M Vehicle Tax	490	510	615
Commercial Vehicle Tax	1,641	2,047	1,628
Watercraft Tax		0	117
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,567	-1,419	-1,433
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**171,564**	**183,146**	**16,613**
Resources Available:	**180,202**	**191,918**	**22,352**
Expenditures:			
Culture & Recreation			
Appropriation	171,430	186,179	191,703
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**171,430**	**186,179**	**191,703**
Unencumbered Cash Balance Dec 31	8,772	5,739	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	171,430	186,179	191,703
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	191,703
		Tax Required	169,351
	Delinquent Comp Rate:	4.0%	6,774
		Amount of 2024 Ad Valorem Tax	176,125

CPA Summary
No assurance is provided.

Gray County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Council on Aging**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,196	6,552	4,366
Receipts:			
Ad Valorem Tax	117,717	121,382	xxxxxxxxxxxxxxxx
Delinquent Tax	601	593	619
Motor Vehicle Tax	10,457	9,726	10,509
Recreational Vehicle Tax	198	204	198
16/20 M Vehicle Tax	377	386	444
Commercial Vehicle Tax	1,191	1,548	1,176
Watercraft Tax		0	85
Interest on Idle Funds	-1,185		
Neighborhood Revitalization Rebate		-1,025	-1,004
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**129,356**	**132,814**	**12,027**
Resources Available:	**135,552**	**139,366**	**16,393**
Expenditures:			
Health & Welfare			
Appropriation	129,000	135,000	135,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**129,000**	**135,000**	**135,000**
Unencumbered Cash Balance Dec 31	6,552	4,366	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	129,000	135,000	135,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	135,000
		Tax Required	118,607
	Delinquent Comp Rate:	4.0%	4,744
		Amount of 2024 Ad Valorem Tax	123,351

Adopted Budget **Ambulance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	270,821	329,325	192,977
Receipts:			
Ad Valorem Tax	293,994	284,959	xxxxxxxxxxxxxxxx
Delinquent Tax	1,648	1,480	1,454
Motor Vehicle Tax	30,391	24,281	24,672
Recreational Vehicle Tax	572	509	464
16/20 M Vehicle Tax	1,314	963	1,043
Commercial Vehicle Tax	3,306	3,865	2,760
Watercraft Tax		0	199
Charges for Services:			
Fees Collected	184,940	110,000	110,000
State Aid			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,960	-2,405	-1,933
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**513,205**	**423,652**	**138,659**
Resources Available:	**784,026**	**752,977**	**331,636**
Expenditures:			
Health & Welfare			
Personal Services	257,528	370,000	370,000
Commodities	51,373	60,000	60,000
Contractual Services	85,982	70,000	70,000
Capital Outlay	6,182	60,000	60,000
Reimbursed Expense	-6,364		
Transfer to Equipment Reserve	60,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**454,701**	**560,000**	**560,000**
Unencumbered Cash Balance Dec 31	329,325	192,977	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	560,000	560,000	560,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	560,000
		Tax Required	228,364
	Delinquent Comp Rate:	4.0%	9,135
		Amount of 2024 Ad Valorem Tax	237,499

CPA Summary
No assurance is provided.

Gray County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser's Cost**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	63,077	53,763	27,992
Receipts:			
Ad Valorem Tax	121,009	130,523	xxxxxxxxxxxxxxxx
Delinquent Tax	591	609	666
Motor Vehicle Tax	9,889	10,001	11,301
Recreational Vehicle Tax	187	209	213
16/20 M Vehicle Tax	404	397	478
Commercial Vehicle Tax	1,093	1,592	1,264
Watercraft Tax			91
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,219	-1,102	-1,169
Miscellaneous	3,002		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**134,956**	**142,229**	**12,844**
Resources Available:	**198,033**	**195,992**	**40,836**
Expenditures:			
General Government:			
Personal Services	118,297	130,000	130,000
Commodities	6,362	10,000	10,000
Contractual Services	17,111	25,000	32,000
Capital Outlay		3,000	7,000
Transfer to Equipment Reserve	2,500		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**144,270**	**168,000**	**179,000**
Unencumbered Cash Balance Dec 31	53,763	27,992	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	164,302	168,000	179,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	179,000
		Tax Required	138,164
	Delinquent Comp Rate:	4.0%	5,527
		Amount of 2024 Ad Valorem Tax	143,691

Adopted Budget **Direct Election Expense**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	28,588	23,623	17,081
Receipts:			
Ad Valorem Tax	19,521	43,758	xxxxxxxxxxxxxxxx
Delinquent Tax	158	98	223
Motor Vehicle Tax	3,546	1,616	3,789
Recreational Vehicle Tax	68	34	71
16/20 M Vehicle Tax	69	64	160
Commercial Vehicle Tax	445	257	424
Watercraft Tax		0	31
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-197	-369	-258
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**23,610**	**45,458**	**4,440**
Resources Available:	**52,198**	**69,081**	**21,521**
Expenditures:			
General Government:			
Personal Services	11,053	13,000	13,000
Commodities	3,429	7,000	7,000
Contractual Services	16,475	31,000	31,000
Capital Outlay		1,000	1,000
Reimbursed Expense	-3,382		
Transfer to Equipment Reserve	1,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**28,575**	**52,000**	**52,000**
Unencumbered Cash Balance Dec 31	23,623	17,081	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	45,000	52,000	52,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	52,000
		Tax Required	30,479
	Delinquent Comp Rate:	4.0%	1,219
		Amount of 2024 Ad Valorem Tax	31,698

CPA Summary
No assurance is provided.

Gray County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Tort Liability**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	108,492	108,492	108,492
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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 Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**108,492**	**108,492**	**108,492**
Expenditures:			
Central Government			
Contractual Services			108,492
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**108,492**
Unencumbered Cash Balance Dec 31	108,492	108,492	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	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 2024 Ad Valorem Tax	0

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	448,986	536,306	515,186
Receipts:			
Ad Valorem Tax	1,987,454	2,311,654	xxxxxxxxxxxxxxx
Delinquent Tax	8,764	10,002	11,794
Motor Vehicle Tax	135,237	164,156	200,142
Recreational Vehicle Tax	2,571	3,439	3,766
16/20 M Vehicle Tax	4,323	6,511	8,458
Commercial Vehicle Tax	15,788	26,132	22,393
Watercraft Tax			1,611
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-20,014	-19,514	-15,270
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,134,123**	**2,502,380**	**232,894**
Resources Available:	**2,583,109**	**3,038,686**	**748,080**
Expenditures:			
Central Government			
Personal Services	2,046,803	2,523,500	2,552,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,046,803**	**2,523,500**	**2,552,500**
Unencumbered Cash Balance Dec 31	536,306	515,186	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	2,488,500	2,523,500	2,552,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,552,500
		Tax Required	1,804,420
	Delinquent Comp Rate:	4.0%	72,177
		Amount of 2024 Ad Valorem Tax	1,876,597

CPA Summary
No assurance is provided.

Gray County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **PSAP 911E**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	164,332	155,926	105,408
Receipts:			
Licenses, Permits & Fees	59,996	50,000	50,000
Interest on Idle Funds	412		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**60,408**	**50,000**	**50,000**
Resources Available:	**224,740**	**205,926**	**155,408**
Expenditures:			
Contractual Services	32,083	40,000	100,000
Capital Outlay	36,731	60,518	55,408
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**68,814**	**100,518**	**155,408**
Unencumbered Cash Balance Dec 31	155,926	105,408	0
2023/2024/2025 Budget Authority Amount:	153,814	160,518	155,408

Adopted Budget

	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	2,144	0

CPA Summary
No assurance is provided.

Gray County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Alcohol Programs**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	523	2,005	3,626
Receipts:			
State of Kansas	1,482	1,621	1,495
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,482**	**1,621**	**1,495**
Resources Available:	**2,005**	**3,626**	**5,121**
Expenditures:			
Contractual Services			5,121
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**5,121**
Unencumbered Cash Balance Dec 31	2,005	3,626	0
2023/2024/2025 Budget Authority Amount:	0	1,956	5,121

Adopted Budget

Parks & Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	335	1,817	3,438
Receipts:			
State of Kansas	1,482	1,621	1,495
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,482**	**1,621**	**1,495**
Resources Available:	**1,817**	**3,438**	**4,933**
Expenditures:			
Capital Outlay			4,933
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**4,933**
Unencumbered Cash Balance Dec 31	1,817	3,438	0
2023/2024/2025 Budget Authority Amount:	0	0	4,933

CPA Summary
No assurance is provided.

Gray County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: Special Highway		(2) Fund Name: Reg of Deeds Technology		(3) Fund Name: Special Health		(4) Fund Name: Drug Task Force		(5) Fund Name: Ambulance Sp Equipment		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	139,214	Cash Balance Jan 1	10,959	Cash Balance Jan 1	370,019	Cash Balance Jan 1	894	Cash Balance Jan 1	23,698	544,784
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Other Income	123,995	Fees	7,876	Charges for Service	64,996			Donations	185	
Transfer In	289,004			Other Income	27,127					
				Grants	105,797					
Total Receipts	412,999	Total Receipts	7,876	Total Receipts	197,920	Total Receipts	0	Total Receipts	185	618,980
Resources Available:	552,213	Resources Available:	18,835	Resources Available:	567,939	Resources Available:	894	Resources Available:	23,883	1,163,764
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	164,315	Commodities	9,289	Commodities	3,803			Capital Outlay	16,857	
Capital Outlay	27,449			Contractual	44,951					
				Reimbursed Expense	-3,100					
				Transfers out	200,000					
				Capital Outlay	23,254					
Total Expenditures	191,764	Total Expenditures	9,289	Total Expenditures	268,908	Total Expenditures	0	Total Expenditures	16,857	486,818
Cash Balance Dec 31	360,449	Cash Balance Dec 31	9,546	Cash Balance Dec 31	299,031	Cash Balance Dec 31	894	Cash Balance Dec 31	7,026	**676,946** **
										676,946 **

**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 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name: Ambulance Sp. Equip South		(2) Fund Name: Search & Rescue		(3) Fund Name: Enhanced 911 Grant		(4) Fund Name: Capital Improvements		(5) Fund Name: Equipment Reserve		
Unencumbered Cash Balance Jan 1	8,828	Unencumbered Cash Balance Jan 1	145	Unencumbered Cash Balance Jan 1	3,561	Unencumbered Cash Balance Jan 1	2,159,676	Unencumbered Cash Balance Jan 1	1,418,259	Total 3,590,469
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	2,550					Interest on Idle Funds	83,600	Interest on Idle Funds	83,472	
						Transfer In	134,281	Transfer In	180,500	
Total Receipts	2,550	Total Receipts	0	Total Receipts	0	Total Receipts	217,881	Total Receipts	263,972	484,403
Resources Available:	11,378	Resources Available:	145	Resources Available:	3,561	Resources Available:	2,377,557	Resources Available:	1,682,231	4,074,872
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	5,357					Contractual Services	9,484	Capital Outlay	247,274	
						Capital Outlay	34,506			
Total Expenditures	5,357	Total Expenditures	0	Total Expenditures	0	Total Expenditures	43,990	Total Expenditures	247,274	296,621
Cash Balance Dec 31	6,021	Cash Balance Dec 31	145	Cash Balance Dec 31	3,561	Cash Balance Dec 31	2,333,567	Cash Balance Dec 31	1,434,957	**3,778,251** **
										3,778,251 **

**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 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name: P.A.T.F.		(2) Fund Name: Sex Offender		(3) Fund Name: Spec Law Enforce Trust		(4) Fund Name: Special Vehicle		(5) Fund Name: Postage		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	27,823	Cash Balance Jan 1	4,321	Cash Balance Jan 1	9,651	Cash Balance Jan 1	26,266	Cash Balance Jan 1	8,034	76,095
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	3,148	Fees	1,220	Interest on Idle Funds	1,269	Fees	45,095	Charge for Service	12,211	
Total Receipts	3,148	Total Receipts	1,220	Total Receipts	1,269	Total Receipts	45,095	Total Receipts	12,211	62,943
Resources Available:	30,971	Resources Available:	5,541	Resources Available:	10,920	Resources Available:	71,361	Resources Available:	20,245	139,038
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Remit to State	1,548	Contractual Services	1,126	Contractual	4,259	Personal Services	36,718	Contractual Services	19,952	
						Commodities	7,253			
						Transfer Out	27,343			
						Contractual Services	47			
Total Expenditures	1,548	Total Expenditures	1,126	Total Expenditures	4,259	Total Expenditures	71,361	Total Expenditures	19,952	98,246
Cash Balance Dec 31	29,423	Cash Balance Dec 31	4,415	Cash Balance Dec 31	6,661	Cash Balance Dec 31	0	Cash Balance Dec 31	293	**40,792** **
										40,792 **

**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 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name: Local Drug Seizure		(2) Fund Name: Veterans Memorial		(3) Fund Name: Law Enforce Equipment		(4) Fund Name: Sheriff's Grant Fund		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	71,380	Cash Balance Jan 1	952	Cash Balance Jan 1	4,178	Cash Balance Jan 1	0	Cash Balance Jan 1		76,510
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Other	203					Grant	214,223			
Total Receipts	203	Total Receipts	0	Total Receipts	0	Total Receipts	214,223	Total Receipts	0	214,426
Resources Available:	71,583	Resources Available:	952	Resources Available:	4,178	Resources Available:	214,223	Resources Available:	0	290,936
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	11,699					Capital Outlay	214,223			
Total Expenditures	11,699	Total Expenditures	0	Total Expenditures	0	Total Expenditures	214,223	Total Expenditures	0	225,922
Cash Balance Dec 31	59,884	Cash Balance Dec 31	952	Cash Balance Dec 31	4,178	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**65,014** **
										65,014 **

**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 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name: Rural Fire Training		(2) Fund Name: County Clerk Tech		(3) Fund Name: County Treasurer Tech		(4) Fund Name:		(5) Fund Name:		
Unencumbered Cash Balance Jan 1	10,238	Unencumbered Cash Balance Jan 1	9,599	Unencumbered Cash Balance Jan 1	5,644	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 25,481
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Fees	1,969	Fees	1,969					
Total Receipts	0	Total Receipts	1,969	Total Receipts	1,969	Total Receipts	0	Total Receipts	0	3,938
Resources Available:	10,238	Resources Available:	11,568	Resources Available:	7,613	Resources Available:	0	Resources Available:	0	29,419
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Commodities	3,547					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	3,547	Total Expenditures	0	Total Expenditures	0	3,547
Cash Balance Dec 31	10,238	Cash Balance Dec 31	11,568	Cash Balance Dec 31	4,066	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**25,872** **
										25,872 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided.

State of Kansas
County

Gray County 2025

NOTICE OF BUDGET HEARING

The governing body of
Gray County
will meet on August 15, 2024 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.
Detailed budget information is available at Gray County Courthouse, Cimarron, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,296,094	7.715	2,908,824	2.686	2,949,754	1,294,497	10.200
Road & Bridge	4,205,000	26.396	4,330,000	28.716	4,330,000	3,093,718	24.378
Special Bridge	92,958	1.603	10,000	0.733	816,331		
Waste Disposal	701,474	1.246	712,000	0.655	717,000	254,976	2.009
Noxious Weed	118,713	1.388	170,000	0.946	170,000	105,870	0.834
County Health	225,373	0.074	230,500	0.129	259,500	57,770	0.455
Mental Health	46,643	0.347	46,643	0.335	46,643	42,648	0.336
Intellectual Disability	33,000	0.246	33,000	0.237	33,000	30,211	0.238
Conservation District	25,000	0.186	25,000	0.179	30,000	28,148	0.222
Extension Council	189,269	1.415	194,947	1.405	204,695	188,374	1.484
Historical Society	15,675	0.116	18,930	0.139	22,560	21,184	0.167
Free Fair	171,430	1.276	186,179	1.351	191,703	176,125	1.388
Council on Aging	129,000	0.965	135,000	0.976	135,000	123,351	0.972
Ambulance	454,701	2.410	560,000	2.291	560,000	237,499	1.871
Appraiser's Cost	144,270	0.992	168,000	1.049	179,000	143,691	1.132
Direct Election Expense	28,575	0.160	52,000	0.352	52,000	31,698	0.250
Tort Liability					108,492		
Employee Benefits	2,046,803	16.293	2,523,500	18.582	2,552,500	1,876,597	14.787
PSAP 911E	68,814		100,518		155,408		
Alcohol Programs					5,121		
Parks & Recreation					4,933		
Non-Budgeted Funds-A	486,818						
Non-Budgeted Funds-B	296,621						
Non-Budgeted Funds-C	98,246						
Non-Budgeted Funds-D	225,922						
Non-Budgeted Funds-E	25,872						
Totals	13,100,399	62.828	12,405,041	60.761	13,523,640	7,706,357	60.723
						Revenue Neutral Rate **	*60.778*
Less: Transfers	876,143		0		0		
Net Expenditure	12,224,256		12,405,041		13,523,640		
Total Tax Levied	7,714,906		7,713,027		xxxxxxxxxxxxxxxxx		
Assessed Valuation	122,779,023		126,940,455		126,905,999		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	173,246	56,473	0
Total	173,246	56,473	0

*Tax rates are expressed in mills

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

Ashley Rogers
County Clerk

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	1,283,543	10.114	10,533
Road & Bridge	3,067,537	24.172	25,174
0			0
Special Bridge			0
Waste Disposal	252,818	1.992	2,075
Noxious Weed	104,974	0.827	861
County Health	57,281	0.451	470
Mental Health	42,287	0.333	347
Intellectual Disability	29,955	0.236	246
Conservation District	27,909	0.220	229
Extension Council	186,780	1.472	1,533
Historical Society	21,005	0.166	172
Free Fair	174,635	1.376	1,433
Council on Aging	122,307	0.964	1,004
Ambulance	235,488	1.856	1,933
Appraiser's Cost	142,475	1.123	1,169
Direct Election Expense	31,430	0.248	258
Tort Liability			0
Employee Benefits	1,860,716	14.662	15,270
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	7,641,140	60.211	62,707

2024 July 1 Valuation: 126,905,999

Valuation Factor: 126,905.999

Neighborhood Revitalization Subj to Rebate: 1,041,446

Neighborhood Revitalization factor: 1,041.446

**This information comes from the 2025 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

(First published in *The Jacksonian* on Wednesday, July 24, 2024.)

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Gray County
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Ashley Rogers
County Clerk