Gray County 2024

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

| Table of Contents: | | Page No. | 2024 Adopted Budget: Budget Authority for Expenditures | 2024 Adopted Budget: Amount of 2023 Ad Valorem Tax | 2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation 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 | 2,908,824 | 340,985 | 2.686 |
| Road & Bridge | 68-5,101 | 7 | 4,330,000 | 3,645,162 | 28.716 |
| Special Bridge | 68-1135 | 8 | 850,000 | 93,071 | .733 |
| Waste Disposal | 65-3410 | 8 | 712,000 | 83,199 | .655 |
| Noxious Weed | 2-1318 | 9 | 170,000 | 120,069 | .946 |
| County Health | 65-204 | 9 | 230,500 | 16,360 | .129 |
| Mental Health | 19-4004 | 10 | 46,643 | 42,499 | .335 |
| Intellectual Disability | 19-4011 | 10 | 33,000 | 30,078 | .237 |
| Conservation District | 2-1907b | 11 | 25,000 | 22,753 | .179 |
| Extension Council | 2-610 | 11 | 194,947 | 178,374 | 1.405 |
| Historical Society | 19-2651 | 12 | 18,930 | 17,648 | .139 |
| Free Fair | 2-129c | 12 | 186,179 | 171,527 | 1.351 |
| Council on Aging | 12-1680 | 13 | 135,000 | 123,859 | .976 |
| Ambulance | 65-6113 | 13 | 560,000 | 290,774 | 2.291 |
| Appraiser's Cost | 19-436 | 14 | 168,000 | 133,187 | 1.049 |
| Direct Election Expense | 25-2201a | 14 | 52,000 | 44,651 | .352 |
| Tort Liability | 71-301 | 15 | 108,492 | | |
| Employee Benefits | 12-16, 102 | 15 | 2,523,500 | 2,358,831 | 18.582 |
| PSAP 911E | | 16 | 160,518 | | |
| Alcohol Programs | | 17 | 2,144 | | |
| Parks & Recreation | | 17 | 1,956 | | |
| 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 | 13,417,633 | 7,713,027 | 60.761 |
| Budget Hearing Notice | | 23 | | | |
| | | | | | |
| Combined Rate and Budget Hearing | | | | | |
| | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | 24 | | | |

| County Clerk's Use Only |
|---|
| 126,940,455 |
| Nov 1, 2023 Total Assessed Valuation |

Revenue Neutral Rate 60.794

Assisted by:
Kennedy McKee & Company LLP
Address:
PO Box 1477
Dodge City, KS 67801
Email:
jkennedy@kmc-cpa.com

GRAY COUNTY OFFICIAL SEAL COUNTY CLERK KANSAS

Attest: 10-4 2023
Ashley Rogers
County Clerk

Governing Body

CPA Summary
No assurance is provided.

Gray County 2024

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

| Budgeted Funds for 2023 | Ad Valorem Levy Tax Year 2022 | Allocation for Year 2024 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 947,292 | 77,733 | 1,628 | 3,079 | 12,375 | 0 |
| Road & Bridge | 3,240,923 | 265,945 | 5,571 | 10,548 | 42,336 | 0 |
| 0 | | | | | | |
| Special Bridge | 196,817 | 16,150 | 338 | 641 | 2,571 | 0 |
| Waste Disposal | 153,020 | 12,557 | 263 | 498 | 1,999 | 0 |
| Noxious Weed | 170,483 | 13,990 | 293 | 555 | 2,227 | 0 |
| County Health | 9,145 | 750 | 16 | 30 | 119 | 0 |
| Mental Health | 42,684 | 3,503 | 73 | 139 | 558 | 0 |
| Intellectual Disability | 30,295 | 2,486 | 52 | 99 | 396 | 0 |
| Conservation District | 22,920 | 1,881 | 39 | 75 | 299 | 0 |
| Extension Council | 173,813 | 14,263 | 299 | 566 | 2,271 | 0 |
| Historical Society | 14,336 | 1,176 | 25 | 47 | 187 | 0 |
| Free Fair | 156,711 | 12,859 | 269 | 510 | 2,047 | 0 |
| Council on Aging | 118,525 | 9,726 | 204 | 386 | 1,548 | 0 |
| Ambulance | 295,899 | 24,281 | 509 | 963 | 3,865 | 0 |
| Appraiser's Cost | 121,873 | 10,001 | 209 | 397 | 1,592 | 0 |
| Direct Election Expense | 19,696 | 1,616 | 34 | 64 | 257 | 0 |
| Tort Liability | | | | | | |
| Employee Benefits | 2,000,474 | 164,156 | 3,439 | 6,511 | 26,132 | 0 |
| | | | | | | |
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| | | | | | | |
| TOTAL | 7,714,906 | 633,073 | 13,261 | 25,108 | 100,779 | 0 |

County Treas Motor Vehicle Estimate 633,073

County Treas Recreational Vehicle Estimate 13,261

County Treas 16/20M Vehicle Estimate 25,108

County Treas Commercial Vehicle Tax Estimate 100,779

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.08206

Recreational Vehicle Factor 0.00172

16/20M Vehicle Factor 0.00325

Commercial Vehicle Factor 0.01306

Watercraft Factor 0.00000

Gray County 2024

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2022 | Current Amount for 2023 | Proposed Amount for 2024 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General | Capital Improvement | 424,528 | 250,000 | | 19-120 |
| General | Equipment Reserve | 99,500 | | | 19-119 |
| Ambulance | Equipment Reserve | 120,000 | | | 19-119 |
| Appraiser's Cost | Equipment Reserve | 2,500 | | | 19-119 |
| Road & Bridge | Special Highway | 160,957 | | | 68-590 |
| Special Vehicle | General | 26,871 | 25,000 | 25,000 | 8-145 |
| Waste Disposal | Equipment Reserve | 60,000 | | | 19-119 |
| Special Health | County Health | 195,000 | 200,000 | 200,000 | Resolution |
| Noxious Weed | Equipment Reserve | 7,000 | | | 19-119 |
| Direct Election Expense | Equipment Reserve | 1,000 | | | 19-271 |
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| | | | | | |
| | Total | 1097356 | 475000 | 225000 | |
| | Adjustments* | | 225,000 | 225,000 | |
| | Adjusted Totals | 1097356 | 250000 | 0 | |

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

Gray County

2024

**STATEMENT OF INDEBTEDNESS**

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issue | Beginning Amount Outstanding Jan 1, 2023 | Date Due | | Amount Due 2023 | | Amount Due 2024 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| | | | | | | | | | | | |
| None | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Revenue Bonds: | | | | | | | | | | | |
| | | | | | | | | | | | |
| None | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| | | | | | | | | | | | |
| None | | | | | | | | | | | |
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| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **0** | | | **0** | **0** | **0** | **0** |

Gray County

2024

## STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

| Items Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1, 2023 | Payments Due 2023 | Payments Due 2024 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| | | | | | | | |
| 12M3 Motor Grader | 9/27/2018 | 52 | 3.90 | 263,145 | 56,473 | 56,657 | 0 |
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| | | | | **Totals** | **56,473** | **56,657** | **0** |

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

Gray County 2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **General** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 653,276 | 794,297 | 687,037 |
| Receipts: | | | |
| Ad Valorem Tax | 932,423 | 928,346 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 5,445 | 4,693 | 4,736 |
| Motor Vehicle Tax | 53,474 | 80,522 | 77,733 |
| Recreational Vehicle Tax | 1,178 | 1,838 | 1,628 |
| 16/20M Vehicle Tax | 2,136 | 2,897 | 3,079 |
| Commercial Vehicle Tax | 7,242 | 11,361 | 12,375 |
| Watercraft Tax | | 519 | 0 |
| Gross Earnings (Intangible) Tax | | | 0 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| Mineral Production Tax | 5,515 | 4,000 | 4,000 |
| Local Alcoholic Liquor | 4,728 | 2,027 | 1,621 |
| Compensating Use Tax | 174,819 | 150,000 | 120,000 |
| Local Sales Tax | 577,541 | 500,000 | 450,000 |
| Interest on Delinquent Tax | 17,348 | 15,000 | 15,000 |
| Federal Aid | | | |
| | | | |
| Licenses Permits and Fees: | | | |
| County Officers Fees | 71,419 | 75,000 | 70,000 |
| Diversion Fees | 35,269 | 20,000 | 20,000 |
| Other Fees | 23,257 | 15,000 | 15,000 |
| Fines and Forfeitures - City of Cimarron | 51,165 | 35,000 | 35,000 |
| Charges for Services: | | | |
| Law Enforcement Contract | 186,340 | 204,864 | 204,864 |
| Gifts from wind energy companies | 786,384 | 806,695 | 806,695 |
| | | | |
| | | | |
| Transfer from Motor Vehicle Fund | 26,871 | 25,000 | 25,000 |
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| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 18,986 | 20,000 | 20,000 |
| Neighborhood Revitalization Rebate | -9,992 | -9,377 | -2,814 |
| Miscellaneous | 58,178 | 10,000 | 10,000 |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **3,029,726** | **2,903,385** | **1,893,917** |
| **Resources Available:** | **3,683,002** | **3,697,682** | **2,580,954** |

Gray County 2024

**FUND PAGE - GENERAL**

| Adopted Budget General | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| **Resources Available:** | 3,683,002 | 3,697,682 | 2,580,954 |
| Expenditures: | | | |
| County Commissioners | 44,280 | 47,500 | 47,479 |
| County Clerk | 136,553 | 153,000 | 172,000 |
| County Treasurer | 190,807 | 189,675 | 217,875 |
| County Attorney | 163,716 | 178,500 | 178,500 |
| Register of Deeds | 90,131 | 99,400 | 101,400 |
| Custodian | 76,847 | 87,600 | 94,000 |
| District Court | 97,481 | 100,000 | 118,000 |
| Courthouse General | 498,258 | 515,000 | 515,000 |
| Sheriff | 1,162,296 | 1,320,000 | 1,400,000 |
| Civil Defense | 7,885 | 47,070 | 47,070 |
| Diversion Fees | 11,021 | 22,900 | 17,500 |
| Operating Transfer Out | 524,028 | 250,000 | 0 |
| Reimbursements | -114,598 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
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| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| **Subtotal** | 2,888,705 | 3,010,645 | 2,908,824 |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **2,888,705** | **3,010,645** | **2,908,824** |
| Unencumbered Cash Balance Dec 31 | 794,297 | 687,037 | xxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amoun | 2,888,705 | 3,010,645 | 2,908,824 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 2,908,824 |
| | | Tax Required | 327,870 |
| | Delinquent Comp Rate: | 4.0% | 13,115 |
| | | Amount of 2023 Ad Valorem Tax | 340,985 |

**CPA Summary**
No assurance is provided.

Gray County 2024

**FUND PAGE - GENERAL DETAIL**

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Expenditures: | | | |
| County Commissioners | | | |
| Personal Services | 43,153 | 44,000 | 44,879 |
| Contractual | 1,068 | 3,000 | 2,100 |
| Commodities | 59 | 500 | 500 |
| Capital Outlay | | | |
| | | | |
| Total | 44,280 | 47,500 | 47,479 |
| County Clerk | | | |
| Personal Services | 124,497 | 140,000 | 155,000 |
| Contractual | 5,093 | 7,000 | 8,000 |
| Commodities | 6,963 | 5,000 | 8,000 |
| Capital Outlay | | 1,000 | 1,000 |
| Total | 136,553 | 153,000 | 172,000 |
| County Treasurer | | | |
| Personal Services | 170,769 | 168,300 | 195,000 |
| Contractual | 13,046 | 15,375 | 15,375 |
| Commodities | 6,992 | 6,000 | 7,500 |
| | | | |
| Total | 190,807 | 189,675 | 217,875 |
| County Attorney | | | |
| Personal Services | 95,853 | 95,000 | 95,000 |
| Contractual | 65,436 | 72,000 | 72,000 |
| Commodities | 2,427 | 4,000 | 4,000 |
| Capital Outlay | | 7,500 | 7,500 |
| Total | 163,716 | 178,500 | 178,500 |
| Register of Deeds | | | |
| Personal Services | 84,051 | 88,000 | 90,000 |
| Contractual | 4,484 | 5,600 | 5,600 |
| Commodities | 1,596 | 5,800 | 5,800 |
| Capital Outlay | | | |
| Total | 90,131 | 99,400 | 101,400 |
| Custodian | | | |
| Personal Services | 63,954 | 76,600 | 83,000 |
| Contractual | 3,139 | 3,000 | 3,000 |
| Commodities | 9,754 | 8,000 | 8,000 |
| | | | |
| Total | 76,847 | 87,600 | 94,000 |
| District Court | | | |
| Personal Services | | | |
| Contractual | 93,677 | 84,485 | 100,000 |
| Commodities | 3,804 | 10,000 | 10,000 |
| Capital Outlay | | 5,515 | 8,000 |
| Total | 97,481 | 100,000 | 118,000 |
| Courthouse General | | | |
| Personal Services | 160,896 | 170,000 | 170,000 |
| Contractual | 278,237 | 305,000 | 305,000 |
| Commodities | 30,336 | 40,000 | 40,000 |
| Capital Outlay | 28,789 | | |
| Total | 498,258 | 515,000 | 515,000 |
| | | | |
| Total - Page 6b | **1,298,073** | **1,370,675** | **1,444,254** |

Gray County 2024

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Expenditures: | | | |
| Sheriff | | | |
| Personal Services | 768,348 | 825,000 | 850,000 |
| Contractual | 225,700 | 200,000 | 225,000 |
| Commodities | 101,176 | 175,000 | 185,000 |
| Capital Outlay | 67,072 | 120,000 | 140,000 |
| Total | 1,162,296 | 1,320,000 | 1,400,000 |
| Civil Defense | | | |
| Personal Services | | | |
| Contractual | 6,401 | 22,030 | 22,030 |
| Commodities | 1,484 | 13,040 | 13,040 |
| Capital Outlay | | 12,000 | 12,000 |
| Total | 7,885 | 47,070 | 47,070 |
| Diversion Fees | | | |
| Personal Services | 5,192 | 5,400 | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | 5,829 | 17,500 | 17,500 |
| Total | 11,021 | 22,900 | 17,500 |
| Operating Transfer Out | | | |
| Transfer to Capital Improvements Fund | 424,528 | 250,000 | |
| Transfer to Equipment Reserve | 99,500 | | |
| | | | |
| | | | |
| Total | 524,028 | 250,000 | 0 |
| Reimbursements | | | |
| Reimbursed Expenditures | (114,598) | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | (114,598) | 0 | 0 |
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| Total | 0 | 0 | 0 |
| | | | |
| Total - Page 6c | **1,590,632** | **1,639,970** | **1,464,570** |

Gray County 2024

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Expenditures: | | | |
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| Total | 0 | 0 | 0 |
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| Total | 0 | 0 | 0 |
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| Total | 0 | 0 | 0 |
| | | | |
| | | | |
| Total - Page 6b | 1,298,073 | 1,370,675 | 1,444,254 |
| | | | |
| Total - Page 6c | 1,590,632 | 1,639,970 | 1,464,570 |
| | | | |
| | | | |
| | | | |
| Total Detail Expenditures** | **2,888,705** | **3,010,645** | **2,908,824** |

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

Gray County 2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Road & Bridge** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 461,228 | 321,819 | 194,098 |
| Receipts: | | | |
| Ad Valorem Tax | 3,056,503 | 3,176,105 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 24,396 | 15,377 | 16,205 |
| Motor Vehicle Tax | 278,240 | 263,832 | 16,150 |
| Recreational Vehicle Tax | 6,133 | 6,023 | 338 |
| 16/20 M Vehicle Tax | 10,438 | 9,495 | 641 |
| Commercial Vehicle Tax | 38,125 | 37,229 | 2,571 |
| Watercraft Tax | | 1,699 | 0 |
| Gasoline Tax | 529,611 | 519,600 | 515,804 |
| | | | |
| Connecting Links | 88,470 | 80,000 | 80,000 |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -32,742 | -32,081 | -770 |
| Miscellaneous | 4,887 | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **4,004,061** | **4,077,279** | **630,939** |
| **Resources Available:** | **4,465,289** | **4,399,098** | **825,037** |
| Expenditures: | | | |
| Highway and Streets | | | |
| Personal Services | 805,618 | 825,000 | 830,000 |
| Contractual | 889,211 | 1,380,000 | 1,400,000 |
| Commodities | 1,585,821 | 1,650,000 | 1,700,000 |
| Capital Outlay | 781,540 | 350,000 | 400,000 |
| | | | |
| Reimbursements | -79,677 | | |
| Operating Transfers Out | 160,957 | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **4,143,470** | **4,205,000** | **4,330,000** |
| Unencumbered Cash Balance Dec 31 | 321,819 | 194,098 | xxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amoun | 4,055,000 | 4,205,000 | 4,330,000 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 4,330,000 |
| | | Tax Required | 3,504,963 |
| | Delinquent Comp Rate: | 4.0% | 140,199 |
| | | Amount of 2023 Ad Valorem Tax | 3,645,162 |

**CPA Summary**
No assurance is provided.

Gray County 2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Special Bridge** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 136,600 | 552,288 | 740,595 |
| Receipts: | | | |
| Ad Valorem Tax | 434,025 | 192,881 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 3,764 | 2,183 | 984 |
| Motor Vehicle Tax | 51,580 | 37,461 | 16,150 |
| Recreational Vehicle Tax | 1,141 | 855 | 338 |
| 16/20 M Vehicle Tax | 1,551 | 1,348 | 641 |
| Commercial Vehicle Tax | 7,344 | 5,286 | 2,571 |
| Watercraft Tax | | 241 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -4,649 | -1,948 | -770 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **494,756** | **238,307** | **19,914** |
| **Resources Available:** | **631,356** | **790,595** | **760,509** |
| Expenditures: | | | |
| Highways and Streets | 79,068 | 50,000 | 850,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **79,068** | **50,000** | **850,000** |
| Unencumbered Cash Balance Dec 31 | 552,288 | 740,595 | xxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount | 2,085,000 | 775,000 | 850,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 850,000 |
| | | Tax Required | 89,491 |
| | Delinquent Comp Rate: | 4.0% | 3,580 |
| | | Amount of 2023 Ad Valorem Tax | 93,071 |

| Adopted Budget **Waste Disposal** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 219,000 | 304,686 | 191,087 |
| Receipts: | | | |
| Ad Valorem Tax | 168,793 | 149,960 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,208 | 850 | 765 |
| Motor Vehicle Tax | 13,191 | 14,577 | 12,557 |
| Recreational Vehicle Tax | 287 | 333 | 263 |
| 16/20 M Vehicle Tax | 881 | 525 | 498 |
| Commercial Vehicle Tax | 1,522 | 2,057 | 1,999 |
| Watercraft Tax | | 94 | 0 |
| Special Assessments | 430,164 | 425,520 | 425,520 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -1,809 | -1,515 | -688 |
| Miscellaneous | 18,429 | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| **Total Receipts** | **632,666** | **592,401** | **440,914** |
| **Resources Available:** | **851,666** | **897,087** | **632,001** |
| Expenditures: | | | |
| Landfill: | | | |
| Personal Services | 43,406 | 45,000 | 45,000 |
| Contractual | 411,852 | 551,000 | 555,000 |
| Commodities | 31,722 | 50,000 | 52,000 |
| Capital Outlay | | 60,000 | 60,000 |
| Operating Transfer Out | 60,000 | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **546,980** | **706,000** | **712,000** |
| Unencumbered Cash Balance Dec 31 | 304,686 | 191,087 | xxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount | 706,000 | 706,000 | 712,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 712,000 |
| | | Tax Required | 79,999 |
| | Delinquent Comp Rate: | 4.0% | 3,200 |
| | | Amount of 2023 Ad Valorem Tax | 83,199 |

**CPA Summary**
No assurance is provided.

Gray County 2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Noxious Weed** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 88,311 | 34,803 | 37,625 |
| Receipts: | | | |
| Ad Valorem Tax | 68,080 | 167,073 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 674 | 343 | 852 |
| Motor Vehicle Tax | 6,862 | 5,880 | 13,990 |
| Recreational Vehicle Tax | 150 | 134 | 293 |
| 16/20 M Vehicle Tax | 369 | 212 | 555 |
| Commercial Vehicle Tax | 862 | 830 | 2,227 |
| Watercraft Tax | | 38 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -729 | -1,688 | -993 |
| Miscellaneous | 900 | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **77,168** | **172,822** | **16,924** |
| **Resources Available:** | **165,479** | **207,625** | **54,549** |
| Expenditures: | | | |
| Highways & Streets | 198,788 | 195,000 | 195,000 |
| Reimbursed Expenditures | -75,112 | -25,000 | -25,000 |
| Transfer out to Equipment Reserve | 7,000 | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **130,676** | **170,000** | **170,000** |
| Unencumbered Cash Balance Dec 31 | 34,803 | 37,625 | xxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amoun | 170,000 | 170,000 | 170,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 170,000 |
| | | Tax Required | 115,451 |
| | Delinquent Comp Rate: | 4.0% | 4,618 |
| | | Amount of 2023 Ad Valorem Tax | 120,069 |

Adopted Budget

| **County Health** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 44,255 | 32,033 | 13,943 |
| Receipts: | | | |
| Ad Valorem Tax | 6,004 | 8,962 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 322 | 30 | 46 |
| Motor Vehicle Tax | 441 | 522 | 750 |
| Recreational Vehicle Tax | 10 | 12 | 16 |
| 16/20 M Vehicle Tax | 13 | 19 | 30 |
| Commercial Vehicle Tax | 72 | 74 | 119 |
| Watercraft Tax | | 3 | 0 |
| | | | |
| Operating Transfers In | 195,000 | 200,000 | 200,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -64 | -91 | -135 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **201,798** | **209,531** | **200,826** |
| **Resources Available:** | **246,053** | **241,564** | **214,769** |
| Expenditures: | | | |
| County Health: | | | |
| Personal Services | 167,180 | 188,031 | 190,000 |
| Contractual | 14,172 | 9,955 | 10,000 |
| Commodities | 67,668 | 54,135 | 55,000 |
| Capital Outlay | | 500 | 500 |
| Reimbursed Expenditures | -35,000 | -25,000 | -25,000 |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **214,020** | **227,621** | **230,500** |
| Unencumbered Cash Balance Dec 31 | 32,033 | 13,943 | xxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amoun | 227,621 | 227,621 | 230,500 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 230,500 |
| | | Tax Required | 15,731 |
| | Delinquent Comp Rate: | 4.0% | 629 |
| | | Amount of 2023 Ad Valorem Tax | 16,360 |

**CPA Summary**
No assurance is provided.

Gray County 2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Mental Health** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,048 | 2,326 | 1,645 |
| Receipts: | | | |
| Ad Valorem Tax | 41,663 | 41,830 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 334 | 210 | 213 |
| Motor Vehicle Tax | 3,650 | 3,602 | 3,503 |
| Recreational Vehicle Tax | 80 | 82 | 73 |
| 16/20 M Vehicle Tax | 148 | 130 | 139 |
| Commercial Vehicle Tax | 492 | 508 | 558 |
| Watercraft Tax | | 23 | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -446 | -423 | -352 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **45,921** | **45,962** | **4,134** |
| **Resources Available:** | **48,969** | **48,288** | **5,779** |
| Expenditures: | | | |
| Health & Welfare | | | |
| Appropriation | 46,643 | 46,643 | 46,643 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **46,643** | **46,643** | **46,643** |
| Unencumbered Cash Balance Dec 31 | 2,326 | 1,645 | xxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amoun | 46,643 | 46,643 | 46,643 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 46,643 |
| | | Tax Required | 40,864 |
| | Delinquent Comp Rate: | 4.0% | 1,635 |
| | | Amount of 2023 Ad Valorem Tax | 42,499 |

| Adopted Budget **Intellectual Disability** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,129 | 1,600 | 1,144 |
| Receipts: | | | |
| Ad Valorem Tax | 28,852 | 29,689 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 231 | 145 | 151 |
| Motor Vehicle Tax | 2,527 | 2,495 | 2,486 |
| Recreational Vehicle Tax | 56 | 57 | 52 |
| 16/20 M Vehicle Tax | 102 | 90 | 99 |
| Commercial Vehicle Tax | 341 | 352 | 396 |
| Watercraft Tax | | 16 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -309 | -300 | -249 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **31,800** | **32,544** | **2,935** |
| **Resources Available:** | **33,929** | **34,144** | **4,079** |
| Expenditures: | | | |
| Health & Welfare | | | |
| Appropriation | 32,329 | 33,000 | 33,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **32,329** | **33,000** | **33,000** |
| Unencumbered Cash Balance Dec 31 | 1,600 | 1,144 | xxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amoun | 32,329 | 33,000 | 33,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 33,000 |
| | | Tax Required | 28,921 |
| | Delinquent Comp Rate: | 4.0% | 1,157 |
| | | Amount of 2023 Ad Valorem Tax | 30,078 |

**CPA Summary**
No assurance is provided.

Gray County 2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Conservation District** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,557 | 1,220 | 901 |
| Receipts: | | | |
| Ad Valorem Tax | 22,389 | 22,462 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 179 | 113 | 115 |
| Motor Vehicle Tax | 1,950 | 1,934 | 1,881 |
| Recreational Vehicle Tax | 43 | 44 | 39 |
| 16/20 M Vehicle Tax | 79 | 70 | 75 |
| Commercial Vehicle Tax | 263 | 273 | 299 |
| Watercraft Tax | | 12 | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -240 | -227 | -188 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **24,663** | **24,681** | **2,221** |
| **Resources Available:** | **26,220** | **25,901** | **3,122** |
| Expenditures: | | | |
| General Government | | | |
| Appropriation | 25,000 | 25,000 | 25,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **25,000** | **25,000** | **25,000** |
| Unencumbered Cash Balance Dec 31 | 1,220 | 901 | xxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amoun | 25,000 | 25,000 | 25,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 25,000 |
| | | Tax Required | 21,878 |
| | Delinquent Comp Rate: | 4.0% | 875 |
| | | Amount of 2023 Ad Valorem Tax | 22,753 |

| Adopted Budget **Extension Council** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 11,564 | 9,234 | 6,642 |
| Receipts: | | | |
| Ad Valorem Tax | 165,382 | 170,337 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,261 | 832 | 869 |
| Motor Vehicle Tax | 13,829 | 14,282 | 14,263 |
| Recreational Vehicle Tax | 305 | 326 | 299 |
| 16/20 M Vehicle Tax | 544 | 514 | 566 |
| Commercial Vehicle Tax | 1,877 | 2,015 | 2,271 |
| Watercraft Tax | | 92 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -1,772 | -1,721 | -1,476 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **181,426** | **186,677** | **16,792** |
| **Resources Available:** | **192,990** | **195,911** | **23,434** |
| Expenditures: | | | |
| General Government | | | |
| Appropriation | 183,756 | 189,269 | 194,947 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **183,756** | **189,269** | **194,947** |
| Unencumbered Cash Balance Dec 31 | 9,234 | 6,642 | xxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amoun | 183,756 | 189,269 | 194,947 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 194,947 |
| | | Tax Required | 171,513 |
| | Delinquent Comp Rate: | 4.0% | 6,861 |
| | | Amount of 2023 Ad Valorem Tax | 178,374 |

**CPA Summary**
No assurance is provided.

Gray County 2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Historical Society** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 955 | 829 | 600 |
| Receipts: | | | |
| Ad Valorem Tax | 14,080 | 14,049 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 118 | 71 | 72 |
| Motor Vehicle Tax | 1,254 | 1,216 | 1,176 |
| Recreational Vehicle Tax | 28 | 28 | 25 |
| 16/20 M Vehicle Tax | 54 | 44 | 47 |
| Commercial Vehicle Tax | 166 | 172 | 187 |
| Watercraft Tax | | 8 | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -151 | -142 | -146 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **15,549** | **15,446** | **1,361** |
| **Resources Available:** | **16,504** | **16,275** | **1,961** |
| Expenditures: | | | |
| Culture & Recreation | | | |
| Appropriation | 15,675 | 15,675 | 18,930 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **15,675** | **15,675** | **18,930** |
| Unencumbered Cash Balance Dec 31 | 829 | 600 | xxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amoun | 15,675 | 15,675 | 18,930 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 18,930 |
| | | Tax Required | 16,969 |
| | Delinquent Comp Rate: | 4.0% | 679 |
| | | Amount of 2023 Ad Valorem Tax | 17,648 |

| Adopted Budget **Free Fair** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 10,456 | 8,638 | 6,199 |
| Receipts: | | | |
| Ad Valorem Tax | 155,339 | 153,577 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,154 | 782 | 784 |
| Motor Vehicle Tax | 12,346 | 13,415 | 12,859 |
| Recreational Vehicle Tax | 272 | 306 | 269 |
| 16/20 M Vehicle Tax | 500 | 483 | 510 |
| Commercial Vehicle Tax | 1,665 | 1,893 | 2,047 |
| Watercraft Tax | | 86 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -1,664 | -1,551 | -1,419 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **169,612** | **168,991** | **15,050** |
| **Resources Available:** | **180,068** | **177,629** | **21,249** |
| Expenditures: | | | |
| Culture & Recreation | | | |
| Appropriation | 171,430 | 171,430 | 186,179 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **171,430** | **171,430** | **186,179** |
| Unencumbered Cash Balance Dec 31 | 8,638 | 6,199 | xxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amoun | 171,430 | 171,430 | 186,179 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 186,179 |
| | | Tax Required | 164,930 |
| | Delinquent Comp Rate: | 4.0% | 6,597 |
| | | Amount of 2023 Ad Valorem Tax | 171,527 |

**CPA Summary**
No assurance is provided.

Gray County 2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Council on Aging** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 7,748 | 6,196 | 4,473 |
| Receipts: | | | |
| Ad Valorem Tax | 112,524 | 116,155 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 851 | 567 | 593 |
| Motor Vehicle Tax | 9,421 | 9,721 | 9,726 |
| Recreational Vehicle Tax | 208 | 222 | 204 |
| 16/20 M Vehicle Tax | 370 | 350 | 386 |
| Commercial Vehicle Tax | 1,279 | 1,372 | 1,548 |
| Watercraft Tax | | 63 | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -1,205 | -1,173 | -1,025 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **123,448** | **127,277** | **11,432** |
| **Resources Available:** | **131,196** | **133,473** | **15,905** |
| Expenditures: | | | |
| Health & Welfare | | | |
| Appropriation | 125,000 | 129,000 | 135,000 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **125,000** | **129,000** | **135,000** |
| Unencumbered Cash Balance Dec 31 | 6,196 | 4,473 | xxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amoun | 125,000 | 129,000 | 135,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 135,000 |
| | | Tax Required | 119,095 |
| | Delinquent Comp Rate: | 4.0% | 4,764 |
| | | Amount of 2023 Ad Valorem Tax | 123,859 |

| Adopted Budget **Ambulance** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 282,640 | 270,821 | 141,717 |
| Receipts: | | | |
| Ad Valorem Tax | 310,001 | 289,981 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,686 | 1,560 | 1,480 |
| Motor Vehicle Tax | 32,806 | 26,762 | 24,281 |
| Recreational Vehicle Tax | 723 | 611 | 509 |
| 16/20 M Vehicle Tax | 1,269 | 963 | 963 |
| Commercial Vehicle Tax | 4,461 | 3,776 | 3,865 |
| Watercraft Tax | | 172 | 0 |
| Charges for Services: | | | |
| Fees Collected | 135,897 | 110,000 | 110,000 |
| | | | |
| State Aid | 1,410 | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -3,321 | -2,929 | -2,405 |
| Miscellaneous | 781 | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **486,713** | **430,896** | **138,693** |
| **Resources Available:** | **769,353** | **701,717** | **280,410** |
| Expenditures: | | | |
| Health & Welfare | | | |
| Personal Services | 264,423 | 370,000 | 370,000 |
| Commodities | 51,912 | 70,000 | 60,000 |
| Contractual Services | 67,977 | 60,000 | 70,000 |
| Capital Outlay | | 60,000 | 60,000 |
| | | | |
| Reimbursed Expense | -5,780 | | |
| Transfer to Equipment Reserve | 120,000 | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **498,532** | **560,000** | **560,000** |
| Unencumbered Cash Balance Dec 31 | 270,821 | 141,717 | xxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amoun | 600,000 | 560,000 | 560,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 560,000 |
| | | Tax Required | 279,590 |
| | Delinquent Comp Rate: | 4.0% | 11,184 |
| | | Amount of 2023 Ad Valorem Tax | 290,774 |

**CPA Summary**
No assurance is provided.

Gray County 2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Appraiser's Cost** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 88,952 | 63,077 | 28,230 |
| Receipts: | | | |
| Ad Valorem Tax | 102,715 | 119,436 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 954 | 517 | 609 |
| Motor Vehicle Tax | 10,190 | 8,876 | 10,001 |
| Recreational Vehicle Tax | 224 | 203 | 209 |
| 16/20 M Vehicle Tax | 413 | 319 | 397 |
| Commercial Vehicle Tax | 1,372 | 1,253 | 1,592 |
| Watercraft Tax | | 57 | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -1,100 | -1,206 | -1,102 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **114,768** | **129,455** | **11,706** |
| **Resources Available:** | **203,720** | **192,532** | **39,936** |
| Expenditures: | | | |
| General Government: | | | |
| Personal Services | 112,426 | 126,402 | 130,000 |
| Commodities | 7,116 | 10,100 | 10,000 |
| Contractual Services | 18,601 | 25,300 | 25,000 |
| Capital Outlay | | 2,500 | 3,000 |
| Transfer to Equipment Reserve | 2,500 | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **140,643** | **164,302** | **168,000** |
| Unencumbered Cash Balance Dec 31 | 63,077 | 28,230 | xxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amoun | 164,302 | 164,302 | 168,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 168,000 |
| | | Tax Required | 128,064 |
| | Delinquent Comp Rate: | 4.0% | 5,123 |
| | | Amount of 2023 Ad Valorem Tax | 133,187 |

| Adopted Budget **Direct Election Expense** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 22,760 | 28,588 | 7,366 |
| Receipts: | | | |
| Ad Valorem Tax | 42,693 | 19,302 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 223 | 215 | 98 |
| Motor Vehicle Tax | 1,949 | 3,694 | 1,616 |
| Recreational Vehicle Tax | 43 | 84 | 34 |
| 16/20 M Vehicle Tax | 113 | 133 | 64 |
| Commercial Vehicle Tax | 238 | 521 | 257 |
| Watercraft Tax | | 24 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -457 | -195 | -369 |
| Miscellaneous | 10 | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **44,812** | **23,778** | **1,700** |
| **Resources Available:** | **67,572** | **52,366** | **9,066** |
| Expenditures: | | | |
| General Government: | | | |
| Personal Services | 11,574 | 13,000 | 13,000 |
| Commodities | 2,633 | 6,000 | 7,000 |
| Contractual Services | 23,777 | 25,000 | 31,000 |
| Capital Outlay | | 1,000 | 1,000 |
| | | | |
| | | | |
| Transfer to Equipment Reserve | 1,000 | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **38,984** | **45,000** | **52,000** |
| Unencumbered Cash Balance Dec 31 | 28,588 | 7,366 | xxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amoun | 45,000 | 45,000 | 52,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 52,000 |
| | | Tax Required | 42,934 |
| | Delinquent Comp Rate: | 4.0% | 1,717 |
| | | Amount of 2023 Ad Valorem Tax | 44,651 |

**CPA Summary**
No assurance is provided.

Gray County 2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Tort Liability** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 108,492 | 108,492 | 108,492 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20 M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **108,492** | **108,492** | **108,492** |
| Expenditures: | | | |
| Central Government | | | |
| Contractual Services | | | 108,492 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **0** | **0** | **108,492** |
| Unencumbered Cash Balance Dec 31 | 108,492 | 108,492 | xxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amoun | 108,492 | 108,492 | 108,492 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 108,492 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 4.0% | 0 |
| | | Amount of 2023 Ad Valorem Tax | 0 |

| Adopted Budget **Employee Benefits** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 845,850 | 448,986 | 64,667 |
| Receipts: | | | |
| Ad Valorem Tax | 1,497,829 | 1,960,465 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 10,313 | 7,536 | 10,002 |
| Motor Vehicle Tax | 105,767 | 129,299 | 164,156 |
| Recreational Vehicle Tax | 2,333 | 2,952 | 3,439 |
| 16/20 M Vehicle Tax | 3,763 | 4,653 | 6,511 |
| Commercial Vehicle Tax | 14,643 | 18,245 | 26,132 |
| Watercraft Tax | | 833 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | -16,045 | -19,802 | -19,514 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **1,618,603** | **2,104,181** | **190,726** |
| **Resources Available:** | **2,464,453** | **2,553,167** | **255,393** |
| Expenditures: | | | |
| Central Government | | | |
| Personal Services | 2,015,467 | 2,488,500 | 2,523,500 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **2,015,467** | **2,488,500** | **2,523,500** |
| Unencumbered Cash Balance Dec 31 | 448,986 | 64,667 | xxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amoun | 2,015,467 | 2,488,500 | 2,523,500 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 2,523,500 |
| | | Tax Required | 2,268,107 |
| | Delinquent Comp Rate: | 4.0% | 90,724 |
| | | Amount of 2023 Ad Valorem Tax | 2,358,831 |

**CPA Summary**
No assurance is provided.

Gray County 2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **PSAP 911E** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 193,814 | 164,332 | 110,518 |
| Receipts: | | | |
| Licenses, Permits & Fees | 59,976 | 50,000 | 50,000 |
| | | | |
| | | | |
| Interest on Idle Funds | 212 | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **60,188** | **50,000** | **50,000** |
| **Resources Available:** | **254,002** | **214,332** | **160,518** |
| Expenditures: | | | |
| Contractual Services | 36,072 | 50,000 | 100,000 |
| Capital Outlay | 53,598 | 53,814 | 60,518 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **89,670** | **103,814** | **160,518** |
| Unencumbered Cash Balance Dec 31 | 164,332 | 110,518 | 0 |
| 2022/2023/2024 Budget Authority Amount | 150,000 | 153,814 | 160,518 |

Adopted Budget

| **Alcohol Programs** | Prior Year Actual for 2022 | Current Year Estimate for 2023 | Proposed Budget Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2022/2023/2024 Budget Authority Amount | 0 | 0 | 0 |

**CPA Summary**
No assurance is provided.

Gray County 2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Alcohol Programs** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 523 | 523 | 523 |
| Receipts: | | | |
| State of Kansas | | | 1,621 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **0** | **0** | **1,621** |
| **Resources Available:** | **523** | **523** | **2,144** |
| Expenditures: | | | |
| Contractual Services | | | 2,144 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **0** | **2,144** |
| Unencumbered Cash Balance Dec 31 | 523 | 523 | 0 |
| 2022/2023/2024 Budget Authority Amount | 150,000 | 153,814 | 2,144 |

Adopted Budget

| **Parks & Recreation** | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 335 | 335 | 335 |
| Receipts: | | | |
| State of Kansas | | | 1,621 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **0** | **0** | **1,621** |
| **Resources Available:** | **335** | **335** | **1,956** |
| Expenditures: | | | |
| | | | 1,956 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Forward (2024 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **0** | **1,956** |
| Unencumbered Cash Balance Dec 31 | 335 | 335 | 0 |
| 2022/2023/2024 Budget Authority Amount | 0 | 0 | 1,956 |

**CPA Summary**
No assurance is provided.

Gray County

**NON-BUDGETED FUNDS (A)**

*(Only the actual budget year for 2022 is reported)*

2024

Non-Budgeted Funds-A

| (1) Fund Name: Special Highway | | (2) Fund Name: Reg of Deeds Technology | | (3) Fund Name: Special Health | | (4) Fund Name: Regional Bio-Terrorism | | (5) Fund Name: Ambulance Sp Equipment | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 945,823 | Cash Balance Jan 1 | 11,557 | Cash Balance Jan 1 | 403,346 | Cash Balance Jan 1 | 3,296 | Cash Balance Jan 1 | 29,217 | 1,393,239 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| State & Federal Aid | | Fees | 8,762 | Charges for Service | 78,947 | Grants | 19,241 | Donations | 200 | |
| Other Income | 261,221 | | | Other Income | 144,230 | | | | | |
| Transfer In | 160,957 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 422,178 | Total Receipts | 8,762 | Total Receipts | 223,177 | Total Receipts | 19,241 | Total Receipts | 200 | 673,558 |
| Resources Available: | 1,368,001 | Resources Available: | 20,319 | Resources Available: | 626,523 | Resources Available: | 22,537 | Resources Available: | 29,417 | 2,066,797 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contractual Services | | Contractual Services | 3,590 | Salaries | | Contractual Services | 22,537 | Commodities | 1,874 | |
| Commodities | 88,082 | Commodities | 5,770 | Commodities | 2,512 | | | Personal Services | | |
| Capital Outlay | 1,140,705 | | | Contractual | 45,636 | | | Capital Outlay | 3,845 | |
| | | | | Reimbursed Expense | 3,112 | | | | | |
| | | | | Transfers out | 195,000 | | | | | |
| | | | | Capital Outlay | 10,244 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 1,228,787 | Total Expenditures | 9,360 | Total Expenditures | 256,504 | Total Expenditures | 22,537 | Total Expenditures | 5,719 | 1,522,907 |
| Cash Balance Dec 31 | 139,214 | Cash Balance Dec 31 | 10,959 | Cash Balance Dec 31 | 370,019 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 23,698 | **543,890** ** |
| | | | | | | | | | | **543,890** ** |

**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 2022 is reported)*

2024

Non-Budgeted Funds-B

| (1) Fund Name: Ambulance Sp. Equip Sout | | (2) Fund Name: Search & Rescue | | (3) Fund Name: Enhanced 911 Grant | | (4) Fund Name: Capital Improvements | | (5) Fund Name: Equipment Reserve | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 7,459 | Cash Balance Jan 1 | 146 | Cash Balance Jan 1 | 3,561 | Cash Balance Jan 1 | 1,932,653 | Cash Balance Jan 1 | 1,222,639 | 3,166,458 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Donations | 5,455 | | | | | Interest on Idle Funds | 12,429 | Interest on Idle Funds | 10,473 | |
| | | | | | | Transfer In | 424,528 | Transfer In | 340,000 | |
| | | | | | | Miscellaneous Rev | 67,470 | | | |
| Total Receipts | 5,455 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 504,427 | Total Receipts | 350,473 | 860,355 |
| Resources Available: | 12,914 | Resources Available: | 146 | Resources Available: | 3,561 | Resources Available: | 2,437,080 | Resources Available: | 1,573,112 | 4,026,813 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contractual Services | | | | | | Contractual Services | 4,680 | Capital Outlay | 154,853 | |
| Personal Services | | | | | | Capital Outlay | 272,724 | | | |
| Capital Outlay | 4,086 | | | | | | | | | |
| Total Expenditures | 4,086 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 277,404 | Total Expenditures | 154,853 | 436,343 |
| Cash Balance Dec 31 | 8,828 | Cash Balance Dec 31 | 146 | Cash Balance Dec 31 | 3,561 | Cash Balance Dec 31 | 2,159,676 | Cash Balance Dec 31 | 1,418,259 | **3,590,470** ** |
| | | | | | | | | | | **3,590,470** ** |

**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 2022 is reported)*

2024

Non-Budgeted Funds-C

| (1) Fund Name: P.A.T.F. | | (2) Fund Name: Sex Offender | | (3) Fund Name: Spec Law Enforce Training | | (4) Fund Name: Special Vehicle | | (5) Fund Name: Postage | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 26,852 | Cash Balance Jan 1 | 3,277 | Cash Balance Jan 1 | 4,833 | Cash Balance Jan 1 | 25,841 | Cash Balance Jan 1 | 7,270 | 68,073 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Fees | 1,972 | Fees | 1,640 | Interest on Idle Funds | 559 | Fees | 66,376 | Charge for Service | 764 | |
| | | | | Other | 4,259 | | | | | |
| Total Receipts | 1,972 | Total Receipts | 1,640 | Total Receipts | 4,818 | Total Receipts | 66,376 | Total Receipts | 764 | 75,570 |
| Resources Available: | 28,824 | Resources Available: | 4,917 | Resources Available: | 9,651 | Resources Available: | 92,217 | Resources Available: | 8,034 | 143,643 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Remit to State | 1,001 | Contractual Services | 596 | Capital Outlay | | Personal Services | 38,034 | Contractual Services | | |
| | | | | | | Commodities | 1,046 | | | |
| | | | | | | Transfer Out | 26,871 | | | |
| | | | | | | Contractual Services | | | | |
| Total Expenditures | 1,001 | Total Expenditures | 596 | Total Expenditures | 0 | Total Expenditures | 65,951 | Total Expenditures | 0 | 67,548 |
| Cash Balance Dec 31 | 27,823 | Cash Balance Dec 31 | 4,321 | Cash Balance Dec 31 | 9,651 | Cash Balance Dec 31 | 26,266 | Cash Balance Dec 31 | 8,034 | **76,095** ** |
| | | | | | | | | | | **76,095** ** |

**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 2022 is reported)*

2024

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 Equipment | | | | | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 71,330 | Cash Balance Jan 1 | 952 | Cash Balance Jan 1 | 4,178 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 76,460 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| State & Federal Aid | | | | | | | | | | |
| Miscellaneous Income | 50 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 50 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 50 |
| Resources Available: | 71,380 | Resources Available: | 952 | Resources Available: | 4,178 | Resources Available: | 0 | Resources Available: | 0 | 76,510 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contractual Services | | Contractual Services | | | | | | | | |
| Capital Outlay | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| Cash Balance Dec 31 | 71,380 | Cash Balance Dec 31 | 952 | Cash Balance Dec 31 | 4,178 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **76,510** ** |
| | | | | | | | | | | **76,510** ** |

**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 2022 is reported)*

2024

Non-Budgeted Funds-E

| (1) Fund Name: Rural Fire Training | | (2) Fund Name: County Clerk Tech | | (3) Fund Name: County Treasurer Tech | | (4) Fund Name: SPARKS COVID | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 9,838 | Cash Balance Jan 1 | 7,409 | Cash Balance Jan 1 | 6,679 | Cash Balance Jan 1 | 894 | Cash Balance Jan 1 | | 24,820 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| State & Federal Aid | | Fees | 2,190 | Fees | 2,191 | | | | | |
| Miscellaneous | 400 | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 400 | Total Receipts | 2,190 | Total Receipts | 2,191 | Total Receipts | 0 | Total Receipts | 0 | 4,781 |
| Resources Available: | 10,238 | Resources Available: | 9,599 | Resources Available: | 8,870 | Resources Available: | 894 | Resources Available: | 0 | 29,601 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | Capital Outlay | | Commodities | 3,225 | Transfer Out | | | | |
| | | Commodities | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 3,225 | Total Expenditures | 0 | Total Expenditures | 0 | 3,225 |
| Cash Balance Dec 31 | 10,238 | Cash Balance Dec 31 | 9,599 | Cash Balance Dec 31 | 5,645 | Cash Balance Dec 31 | 894 | Cash Balance Dec 31 | 0 | **26,376** ** |
| | | | | | | | | | | **26,376** ** |

**Note: These two block figures should agree.

**CPA Summary**

No assurance is provided.

State of Kansas
County

Gray County 2024

## NOTICE OF BUDGET HEARING

The governing body of
**Gray County**
will meet on August 15, 2023 at 10:00 AM at Gray County Courthouse, Cimarron, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2022 | | Current Year Estimate for 2023 | | Proposed Budget Year for 2024 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 2,888,705 | 8.082 | 3,010,645 | 7.715 | 2,908,824 | 340,985 | 2.687 |
| Road & Bridge | 4,143,470 | 26.483 | 4,205,000 | 26.396 | 4,330,000 | 3,645,162 | 28.727 |
| Special Bridge | 79,068 | 3.760 | 50,000 | 1.603 | 850,000 | 93,071 | 0.733 |
| Waste Disposal | 546,980 | 1.463 | 706,000 | 1.246 | 712,000 | 83,199 | 0.656 |
| Noxious Weed | 130,676 | 0.590 | 170,000 | 1.388 | 170,000 | 120,069 | 0.946 |
| County Health | 214,020 | 0.052 | 227,621 | 0.074 | 230,500 | 16,360 | 0.129 |
| Mental Health | 46,643 | 0.361 | 46,643 | 0.347 | 46,643 | 42,499 | 0.335 |
| Intellectual Disability | 32,329 | 0.250 | 33,000 | 0.246 | 33,000 | 30,078 | 0.237 |
| Conservation District | 25,000 | 0.194 | 25,000 | 0.186 | 25,000 | 22,753 | 0.179 |
| Extension Council | 183,756 | 1.433 | 189,269 | 1.415 | 194,947 | 178,374 | 1.406 |
| Historical Society | 15,675 | 0.122 | 15,675 | 0.116 | 18,930 | 17,648 | 0.139 |
| Free Fair | 171,430 | 1.346 | 171,430 | 1.276 | 186,179 | 171,527 | 1.352 |
| Council on Aging | 125,000 | 0.975 | 129,000 | 0.965 | 135,000 | 123,859 | 0.976 |
| Ambulance | 498,532 | 2.686 | 560,000 | 2.410 | 560,000 | 290,774 | 2.292 |
| Appraiser's Cost | 140,643 | 0.890 | 164,302 | 0.992 | 168,000 | 133,187 | 1.050 |
| Direct Election Expense | 38,984 | 0.370 | 45,000 | 0.160 | 52,000 | 44,651 | 0.352 |
| Tort Liability | | | | | 108,492 | | |
| Employee Benefits | 2,015,467 | 12.978 | 2,488,500 | 16.293 | 2,523,500 | 2,358,831 | 18.589 |
| PSAP 911E | 89,670 | | 103,814 | | 160,518 | | |
| Alcohol Programs | - | | - | | 2,144 | | |
| Parks & Recreation | - | | - | | 1,956 | | |
| Non-Budgeted Funds-A | 1,522,907 | | | | | | |
| Non-Budgeted Funds-B | 436,343 | | | | | | |
| Non-Budgeted Funds-C | 67,548 | | | | | | |
| Non-Budgeted Funds-D | | | | | | | |
| Non-Budgeted Funds-E | 3,225 | | | | | | |
| Totals | 13,416,071 | 62.035 | 12,340,899 | 62.828 | 13,417,633 | 7,713,027 | 60.785 |
| | | | | | | *Revenue Neutral Rate* ** | *60.794* |
| Less: Transfers | 1,097,356 | | 250,000 | | 0 | | |
| Net Expenditure | 12,318,715 | | 12,090,899 | | 13,417,633 | | |
| Total Tax Levied | 7,204,951 | | 7,714,906 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 116,128,234 | | 122,779,023 | | 126,891,753 | | |

| Outstanding Indebtedness, January 1, | 2021 | 2022 | 2023 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 290,245 | 173,246 | 56,473 |
| Total | 290,245 | 173,246 | 56,473 |

*Tax rates are expressed in mills
***Revenue Neutral Rate as defined by KSA 79-2988*

Ashley Rogers
County Clerk

Gray County 2024

**2024 Neighborhood Revitalization Rebate**

| Budgeted Funds for 2024 | 2023 Ad Valorem before Rebate** | 2023 Mil Rate before Rebate | Estimate 2024 NR Rebate |
|---|---|---|---|
| General | 337,215 | 2.658 | 2,814 |
| Road & Bridge | 3,644,361 | 28.720 | 30,410 |
| 0 | | | 0 |
| Special Bridge | 92,270 | 0.727 | 770 |
| Waste Disposal | 82,483 | 0.650 | 688 |
| Noxious Weed | 119,036 | 0.938 | 993 |
| County Health | 16,220 | 0.128 | 135 |
| Mental Health | 42,132 | 0.332 | 352 |
| Intellectual Disability | 29,819 | 0.235 | 249 |
| Conservation District | 22,558 | 0.178 | 188 |
| Extension Council | 176,838 | 1.394 | 1,476 |
| Historical Society | 17,496 | 0.138 | 146 |
| Free Fair | 170,051 | 1.340 | 1,419 |
| Council on Aging | 122,793 | 0.968 | 1,025 |
| Ambulance | 288,272 | 2.272 | 2,405 |
| Appraiser's Cost | 132,040 | 1.041 | 1,102 |
| Direct Election Expense | 44,268 | 0.349 | 369 |
| Tort Liability | | | 0 |
| Employee Benefits | 2,338,537 | 18.429 | 19,514 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| 0 | | | 0 |
| TOTAL | 7,676,389 | 60.496 | 64,055 |

2023 July 1 Valuation: 126,891,753

Valuation Factor: 126,891.753

Neighborhood Revitalization Subj to Rebate: 1,058,835

Neighborhood Revitalization factor: 1,058.835

**This information comes from the 2024 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF GRAY COUNTY, HEREBY NOTIFIES THE GRAY COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

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

WITNESS my hand and official seal on July 19, 2023.

(Seal) GRAY COUNTY OFFICIAL SEAL COUNTY CLERK KANSAS

Ashley Rogers
Clerk or Officer of Governing Body

State of Kansas
County

Gray County 2024

## NOTICE OF BUDGET HEARING

The governing body of
**Gray County**
will meet on at 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2022 | | Current Year Estimate for 2023 | | Proposed Budget Year for 2024 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 2,888,705 | 8.082 | 3,010,645 | 7.715 | 2,908,824 | 340,141 | 2.681 |
| Road & Bridge | 4,143,470 | 26.483 | 4,205,000 | 26.396 | 4,330,000 | 3,645,162 | 28.727 |
| Special Bridge | 79,068 | 3.760 | 50,000 | 1.603 | 850,000 | 93,071 | 0.733 |
| Waste Disposal | 546,980 | 1.463 | 706,000 | 1.246 | 712,000 | 83,199 | 0.656 |
| Noxious Weed | 130,676 | 0.590 | 170,000 | 1.388 | 170,000 | 120,069 | 0.946 |
| County Health | 214,020 | 0.052 | 227,621 | 0.074 | 230,500 | 16,360 | 0.129 |
| Mental Health | 46,643 | 0.361 | 46,643 | 0.347 | 46,643 | 42,499 | 0.335 |
| Intellectual Disability | 32,329 | 0.250 | 33,000 | 0.246 | 33,000 | 30,078 | 0.237 |
| Conservation District | 25,000 | 0.194 | 25,000 | 0.186 | 25,000 | 22,753 | 0.179 |
| Extension Council | 183,756 | 1.433 | 189,269 | 1.415 | 194,947 | 178,374 | 1.406 |
| Historical Society | 15,675 | 0.122 | 15,675 | 0.116 | 18,930 | 17,648 | 0.139 |
| Free Fair | 171,430 | 1.346 | 171,430 | 1.276 | 186,179 | 171,527 | 1.352 |
| Council on Aging | 125,000 | 0.975 | 129,000 | 0.965 | 135,000 | 123,859 | 0.976 |
| Ambulance | 498,532 | 2.686 | 560,000 | 2.410 | 560,000 | 290,774 | 2.292 |
| Appraiser's Cost | 140,643 | 0.890 | 164,302 | 0.992 | 168,000 | 133,187 | 1.050 |
| Direct Election Expense | 38,984 | 0.370 | 45,000 | 0.160 | 52,000 | 44,651 | 0.352 |
| Tort Liability | | | | | 108,492 | | |
| Employee Benefits | 2,015,467 | 12.978 | 2,488,500 | 16.293 | 2,523,500 | 2,358,831 | 18.589 |
| PSAP 911E | 89,670 | | 103,814 | | 160,518 | | |
| Non-Budgeted Funds-A | 1,522,907 | | | | | | |
| Non-Budgeted Funds-B | 436,343 | | | | | | |
| Non-Budgeted Funds-C | 67,548 | | | | | | |
| Non-Budgeted Funds-D | | | | | | | |
| Non-Budgeted Funds-E | 3,225 | | | | | | |
| Totals | 13,412,846 | 62.035 | 12,340,899 | 62.828 | 13,413,533 | 7,712,183 | 60.779 |
| | | | | | | *Revenue Neutral Rate ** * | *60.794* |
| Less: Transfers | 1,097,356 | | 250,000 | | 0 | | |
| Net Expenditure | 12,315,490 | | 12,090,899 | | 13,413,533 | | |
| Total Tax Levied | 7,204,951 | | 7,714,906 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 116,128,234 | | 122,779,023 | | 126,891,753 | | |

Outstanding Indebtedness, January 1,

| | 2021 | 2022 | 2023 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 290,245 | 173,246 | 56,473 |
| Total | 290,245 | 173,246 | 56,473 |

*Tax rates are expressed in mills

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

Ashley Rogers
County Clerk

(First published in *The Montezuma Press* on Wednesday, July 26, 2023.)

Gray County 2024

## NOTICE OF BUDGET HEARING

The governing body of
Gray County
will meet on August 15, 2023 at 10:00 AM at Gray County Courthouse, Cimarron, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2022 | | Current Year Estimate for 2023 | | Proposed Budget Year for 2024 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2023 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 2,888,705 | 8.082 | 3,010,645 | 7.715 | 2,908,824 | 340,985 | 2.687 |
| Road & Bridge | 4,143,470 | 26.483 | 4,205,000 | 26.396 | 4,330,000 | 3,645,162 | 28.727 |
| Special Bridge | 79,068 | 3.760 | 50,000 | 1.603 | 850,000 | 93,071 | 0.733 |
| Waste Disposal | 546,980 | 1.463 | 706,000 | 1.246 | 712,000 | 83,199 | 0.656 |
| Noxious Weed | 130,676 | 0.590 | 170,000 | 1.388 | 170,000 | 120,069 | 0.946 |
| County Health | 214,020 | 0.052 | 227,621 | 0.074 | 230,500 | 16,360 | 0.129 |
| Mental Health | 46,643 | 0.361 | 46,643 | 0.347 | 46,643 | 42,499 | 0.335 |
| Intellectual Disability | 32,329 | 0.250 | 33,000 | 0.246 | 33,000 | 30,078 | 0.237 |
| Conservation District | 25,000 | 0.194 | 25,000 | 0.186 | 25,000 | 22,753 | 0.179 |
| Extension Council | 183,756 | 1.433 | 189,269 | 1.415 | 194,947 | 178,374 | 1.406 |
| Historical Society | 15,675 | 0.122 | 15,675 | 0.116 | 18,930 | 17,648 | 0.139 |
| Free Fair | 171,430 | 1.346 | 171,430 | 1.276 | 186,179 | 171,527 | 1.352 |
| Council on Aging | 125,000 | 0.975 | 129,000 | 0.965 | 135,000 | 123,859 | 0.976 |
| Ambulance | 498,532 | 2.686 | 560,000 | 2.410 | 560,000 | 290,774 | 2.292 |
| Appraiser's Cost | 140,643 | 0.890 | 164,302 | 0.992 | 168,000 | 133,187 | 1.050 |
| Direct Election Expense | 38,984 | 0.370 | 45,000 | 0.160 | 52,000 | 44,651 | 0.352 |
| Tort Liability | | | | | 108,492 | | |
| Employee Benefits | 2,015,467 | 12.978 | 2,488,500 | 16.293 | 2,523,500 | 2,358,831 | 18.589 |
| PSAP 911E | 89,670 | | 103,814 | | 160,518 | | |
| Alcohol Programs | - | | - | | 2,144 | | |
| Parks & Recreation | - | | - | | 1,956 | | |
| Non-Budgeted Funds-A | 1,522,907 | | | | | | |
| Non-Budgeted Funds-B | 436,343 | | | | | | |
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| Non-Budgeted Funds-E | 3,225 | | | | | | |
| Totals | 13,416,071 | 62.035 | 12,340,899 | 62.828 | 13,417,633 | 7,713,027 | 60.785 |
| | | | | | | *Revenue Neutral Rate* ** | 60.794 |
| Less: Transfers | 1,097,356 | | 250,000 | | 0 | | |
| Net Expenditure | 12,318,715 | | 12,090,899 | | 13,417,633 | | |
| Total Tax Levied | 7,204,951 | | 7,714,906 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 116,128,234 | | 122,779,023 | | 126,891,753 | | |

| Outstanding Indebtedness, January 1, | 2021 | 2022 | 2023 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 290,245 | 173,246 | 56,473 |
| Total | 290,245 | 173,246 | 56,473 |

*Tax rates are expressed in mills

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

Ashley Rogers
County Clerk