Gray County 2026

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	3,187,275	825,074	6.435
Road & Bridge	68-5,101	7	4,366,000	3,351,090	26.134
Special Bridge	68-1135	8	792,544		
Waste Disposal	65-3410	8	730,000	136,140	1.062
Noxious Weed	2-1318	9	170,000	102,618	.800
County Health	65-204	9	259,565	58,462	.456
Mental Health	19-4004	10	46,643	41,670	.325
Intellectual Disability	19-4011	10	34,000	30,549	.238
Conservation District	2-1907b	11	30,000	26,823	.209
Extension Council	2-610	11	212,883	191,605	1.494
Historical Society	19-2651	12	24,860	22,524	.176
Free Fair	2-129c	12	195,309	175,641	1.370
Council on Aging	12-1680	13	139,000	124,907	.974
Ambulance	65-6113	13	645,000	469,277	3.660
Appraiser's Cost	19-436	14	186,000	161,426	1.259
Direct Election Expense	25-2201a	14	52,000	39,146	.305
Tort Liability	71-301	15	108,492		
Employee Benefits	12-16, 102	15	2,562,500	1,948,810	15.198
PSAP 911E		16	156,713		
Alcohol Programs		17	4,425		
Parks & Recreation		17	4,237		
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	13,907,446	7,705,762	60.095
Budget Hearing Notice		23			
Neighborhood Revitalization		24			

County Clerk's Use Only
128,225,392
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	60.101
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

GRAY COUNTY OFFICIAL SEAL COUNTY CLERK KANSAS

Attest: 10-8 2025
Ashley Rogers
County Clerk

Governing Body

CPA Summary
No assurance is provided.

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,294,497	112,773	2,162	4,723	12,937	836
Road & Bridge	3,093,718	269,515	5,166	11,285	30,918	1,994
Special Bridge						
Waste Disposal	254,976	22,213	426	930	2,548	164
Noxious Weed	105,870	9,223	177	386	1,058	68
County Health	57,770	5,033	96	211	577	37
Mental Health	42,648	3,715	71	156	426	27
Intellectual Disability	30,211	2,632	50	110	302	19
Conservation District	28,148	2,452	47	103	281	18
Extension Council	188,374	16,411	315	687	1,883	121
Historical Society	21,184	1,845	35	77	212	14
Free Fair	176,125	15,343	294	642	1,760	114
Council on Aging	123,351	10,746	206	450	1,233	80
Ambulance	237,499	20,690	397	866	2,373	153
Appraiser's Cost	143,691	12,518	240	524	1,436	93
Direct Election Expense	31,698	2,761	53	116	317	20
Tort Liability						
Employee Benefits	1,876,597	163,483	3,134	6,845	18,754	1,210
TOTAL	7,706,357	671,353	12,869	28,111	77,015	4,968

County Treas Motor Vehicle Estimate 671,353

County Treas Recreational Vehicle Estimate 12,869

County Treas 16/20M Vehicle Estimate 28,111

County Treas Commercial Vehicle Tax Estimate 77,015

County Treas Watercraft Tax Estimate 4,968

Motor Vehicle Factor 0.08712

Recreational Vehicle Factor 0.00167

16/20M Vehicle Factor 0.00365

Commercial Vehicle Factor 0.00999

Watercraft Factor 0.00064

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Capital Improvements	124,140			KSA 19-120
General	Equipment Reserve	168,500			KSA 19-119
Road and Bridge	Special Hhighway	111,481			KSA 68-590
Wasate Disposal	Equipment Reserve	60,000			KSA 19-119
	Equipment Reserve	7,000			KSA 19-119
	Equipment Reserve	60,000			KSA 19-119
	Equipment Reserve	3,000			KSA 19-119
	Equipment Reserve	1,000			KSA 19-119
	Equipment Reserve	50,000			KSA 19-119
Special Health	County Health	200,000			Resolution
Special Vehicle	General	10,997	11,000	11,000	KSA 8-145
	Total	796118	11000	11000	
	Adjustments*		11,000	11,000	
	Adjusted Totals	796118	0	0	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
					-						
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
None							
				Totals	**0**	**0**	**0**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	687,037	200,189	445,760
Receipts:			
Ad Valorem Tax	338,302	1,281,552	xxxxxxxxxxxxxxx
Delinquent Tax	4,967	3,705	6,472
Motor Vehicle Tax	79,453	28,930	112,773
Recreational Vehicle Tax	1,633	543	2,162
16/20M Vehicle Tax	2,658	1,220	4,723
Commercial Vehicle Tax	10,156	3,237	12,937
Watercraft Tax		231	836
Gross Earnings (Intangible) Tax		0	0
Mineral Production Tax	2,847	3,000	3,000
Local Alcoholic Liquor	1,217	1,495	1,190
Compensating Use Tax	198,563	170,000	170,000
Local Sales Tax	606,273	570,000	570,000
Interest on Delinquent Tax	29,714	15,000	15,000
Intangibles			
Licenses Permits and Fees:			
County Officers Fees	71,185	60,000	60,000
Diversion Fees	71,754	20,000	20,000
Other Fees	37,179	15,000	15,000
Gifts from wind energy companies	808,752	820,945	820,945
Transfer from Motor Vehicle Fund	10,997	11,000	11,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	97,004	80,000	80,000
Neighborhood Revitalization Rebate	-2,844	-10,533	-5,566
Miscellaneous	52,168	40,000	40,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,421,978**	**3,115,325**	**1,940,472**
Resources Available:	**3,109,015**	**3,315,514**	**2,386,232**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	3,109,015	3,315,514	2,386,232
Expenditures:			
County Commissioners	49,183	47,479	53,000
County Clerk	132,351	177,000	177,000
County Treasurer	212,705	217,875	217,875
County Attorney	158,313	198,500	200,500
Register of Deeds	102,253	106,400	111,400
Custodian	97,224	98,000	103,000
District Court	108,754	125,000	130,000
Courthouse General	529,954	515,000	525,000
Sheriff	1,346,805	1,400,000	1,605,000
Civil Defense	4,039	47,000	47,000
Diversion Fees	6,620	17,500	17,500
Operating Transfer Out	292,640	0	0
Reimbursements	-132,015	-80,000	0
Subtotal	2,908,826	2,869,754	3,187,275
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,908,826**	**2,869,754**	**3,187,275**
Unencumbered Cash Balance Dec 31	200,189	445,760	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	2,908,824	2,949,754	3,187,275
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,187,275
		Tax Required	801,043
	Delinquent Comp Rate:	3.0%	24,031
		Amount of 2025 Ad Valorem Tax	825,074

CPA Summary
No assurance is provided.

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Commissioners			
Personal Services	45,226	44,879	49,500
Contractual	3,780	2,100	3,000
Commodities	177	500	500
Capital Outlay			
Total	49,183	47,479	53,000
County Clerk			
Personal Services	120,164	160,000	160,000
Contractual	5,995	8,000	8,000
Commodities	6,192	8,000	8,000
Capital Outlay		1,000	1,000
Total	132,351	177,000	177,000
County Treasurer			
Personal Services	191,849	195,000	195,000
Contractual	15,130	15,375	15,375
Commodities	5,726	7,500	7,500
Total	212,705	217,875	217,875
County Attorney			
Personal Services	100,382	103,000	104,000
Contractual	52,245	84,000	84,000
Commodities	5,686	4,000	5,000
Capital Outlay		7,500	7,500
Total	158,313	198,500	200,500
Register of Deeds			
Personal Services	95,846	95,000	100,000
Contractual	5,265	5,600	5,600
Commodities	1,142	5,800	5,800
Capital Outlay			
Total	102,253	106,400	111,400
Custodian			
Personal Services	83,315	85,000	90,000
Contractual	1,115	3,000	3,000
Commodities	12,794	10,000	10,000
Total	97,224	98,000	103,000
District Court			
Contractual	100,530	107,000	112,000
Commodities	8,224	10,000	10,000
Capital Outlay		8,000	8,000
Total	108,754	125,000	130,000
Courthouse General			
Personal Services	157,979	170,000	170,000
Contractual	356,071	305,000	315,000
Commodities	15,904	40,000	40,000
Capital Outlay			
Total	529,954	515,000	525,000
Total - Page 6b	**1,390,737**	**1,485,254**	**1,517,775**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Sheriff			
Personal Services	893,142	850,000	900,000
Contractual	338,393	225,000	325,000
Commodities	89,706	185,000	200,000
Capital Outlay	25,564	140,000	180,000
Total	1,346,805	1,400,000	1,605,000
Civil Defense			
Personal Services			13,000
Contractual	3,710	22,000	22,000
Commodities	329	13,000	12,000
Capital Outlay		12,000	
Total	4,039	47,000	47,000
Diversion Fees			
Personal Services			
Contractual			
Commodities			
Capital Outlay	6,620	17,500	17,500
Total	6,620	17,500	17,500
Operating Transfer Out			
Transfer to Capital Improvements Fund	124,140		
Transfer to Equipment Reserve	168,500		
Total	292,640	0	0
Reimbursements			
Reimbursed Expenditures	(132,015)	(80,000)	
Contractual			
Commodities			
Capital Outlay			
Total	(132,015)	(80,000)	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6c	**1,518,089**	**1,384,500**	**1,669,500**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	1,390,737	1,485,254	1,517,775
Total - Page 6c	1,518,089	1,384,500	1,669,500
Total Detail Expenditures**	**2,908,826**	**2,869,754**	**3,187,275**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	197,639	509,193	200,536
Receipts:			
Ad Valorem Tax	3,615,689	3,062,781	xxxxxxxxxxxxxxxx
Delinquent Tax	25,455	18,226	15,469
Motor Vehicle Tax	268,976	309,285	269,515
Recreational Vehicle Tax	5,540	5,820	5,166
16/20 M Vehicle Tax	14,009	13,070	11,285
Commercial Vehicle Tax	34,678	34,605	30,918
Watercraft Tax		2,490	1,994
State of Kansas	533,364	525,240	525,240
Connecting Links	75,265	75,000	75,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-30,406	-25,174	-22,608
Miscellaneous	98,983		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,641,553**	**4,021,343**	**911,979**
Resources Available:	**4,839,192**	**4,530,536**	**1,112,515**
Expenditures:			
Highways and Streets	4,300,699	4,330,000	4,366,000
Transfer to Special Highway	111,481		
Reimbursed Expense	-82,181		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,329,999**	**4,330,000**	**4,366,000**
Unencumbered Cash Balance Dec 31	509,193	200,536	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	4,330,000	4,330,000	4,366,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,366,000
		Tax Required	3,253,485
	Delinquent Comp Rate:	3.0%	97,605
		Amount of 2025 Ad Valorem Tax	3,351,090

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	706,968	812,751	792,544
Receipts:			
Ad Valorem Tax	92,379	0	xxxxxxxxxxxxxxx
Delinquent Tax	1,640	465	
Motor Vehicle Tax	21,604	7,897	
Recreational Vehicle Tax	424	149	
16/20 M Vehicle Tax	2,710	334	
Commercial Vehicle Tax	2,232	884	
Watercraft Tax		64	
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-776	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**120,213**	**9,793**	**0**
Resources Available:	**827,181**	**822,544**	**792,544**
Expenditures:			
Highways and Streets	14,430	30,000	792,544
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**14,430**	**30,000**	**792,544**
Unencumbered Cash Balance Dec 31	812,751	792,544	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	850,000	816,331	792,544
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	792,544
		Tax Required	0
	Delinquent Comp Rate:	3.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Waste Disposal**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	229,184	178,043	145,667
Receipts:			
Ad Valorem Tax	82,523	252,426	xxxxxxxxxxxxxxx
Delinquent Tax	934	416	1,275
Motor Vehicle Tax	13,218	7,059	22,213
Recreational Vehicle Tax	270	133	426
16/20 M Vehicle Tax	547	298	930
Commercial Vehicle Tax	1,649	790	2,548
Watercraft Tax		57	164
Special Assessments	428,040	425,520	425,520
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-694	-2,075	-918
Miscellaneous	19,847		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**546,334**	**684,624**	**452,158**
Resources Available:	**775,518**	**862,667**	**597,825**
Expenditures:			
Landfill:			
Personal Services	45,628	50,000	55,000
Contractual	483,043	555,000	560,000
Commodities	8,804	52,000	55,000
Capital Outlay		60,000	60,000
Transfer to Equipment Reserve	60,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**597,475**	**717,000**	**730,000**
Unencumbered Cash Balance Dec 31	178,043	145,667	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	712,000	717,000	730,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	730,000
		Tax Required	132,175
	Delinquent Comp Rate:	3.0%	3,965
		Amount of 2025 Ad Valorem Tax	136,140

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	91,837	98,039	59,622
Receipts:			
Ad Valorem Tax	119,148	104,811	xxxxxxxxxxxxxxx
Delinquent Tax	981	600	529
Motor Vehicle Tax	12,178	10,188	9,223
Recreational Vehicle Tax	259	192	177
16/20 M Vehicle Tax	313	431	386
Commercial Vehicle Tax	1,776	1,140	1,058
Watercraft Tax		82	68
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,002	-861	-692
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**133,653**	**116,583**	**10,749**
Resources Available:	**225,490**	**214,622**	**70,371**
Expenditures:			
Highways & Streets	208,098	195,000	210,000
Reimbursed Expenditures	-87,647	-40,000	-40,000
Transfer to Equipment Reserve	7,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**127,451**	**155,000**	**170,000**
Unencumbered Cash Balance Dec 31	98,039	59,622	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	170,000	170,000	170,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	170,000
		Tax Required	99,629
	Delinquent Comp Rate:	3.0%	2,989
		Amount of 2025 Ad Valorem Tax	102,618

Adopted Budget

County Health	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	16,342	3,014	1,957
Receipts:			
Ad Valorem Tax	16,239	57,192	xxxxxxxxxxxxxxx
Delinquent Tax	198	82	289
Motor Vehicle Tax	700	1,388	5,033
Recreational Vehicle Tax	15	26	96
16/20 M Vehicle Tax	27	59	211
Commercial Vehicle Tax	96	155	577
Watercraft Tax		11	37
Operating Transfers In	200,000	200,000	195,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-137	-470	-394
Miscellaneous	34		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**217,172**	**258,443**	**200,849**
Resources Available:	**233,514**	**261,457**	**202,806**
Expenditures:			
County Health:			
Personal Services	167,581	190,000	195,000
Contractual	12,075	15,000	10,065
Commodities	50,844	54,000	54,000
Capital Outlay		500	500
Reimbursed Expenditures			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**230,500**	**259,500**	**259,565**
Unencumbered Cash Balance Dec 31	3,014	1,957	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	230,500	259,500	259,565
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	259,565
		Tax Required	56,759
	Delinquent Comp Rate:	3.0%	1,703
		Amount of 2025 Ad Valorem Tax	58,462

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,371	2,157	1,860
Receipts:			
Ad Valorem Tax	42,184	42,222	xxxxxxxxxxxxxxx
Delinquent Tax	322	213	213
Motor Vehicle Tax	3,567	3,606	3,715
Recreational Vehicle Tax	73	68	71
16/20 M Vehicle Tax	181	152	156
Commercial Vehicle Tax	457	403	426
Watercraft Tax		29	27
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-355	-347	-281
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**46,429**	**46,346**	**4,327**
Resources Available:	**48,800**	**48,503**	**6,187**
Expenditures:			
Health & Welfare			
Appropriation	46,643	46,643	46,643
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**46,643**	**46,643**	**46,643**
Unencumbered Cash Balance Dec 31	2,157	1,860	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	46,643	46,643	46,643
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	46,643
		Tax Required	40,456
	Delinquent Comp Rate:	3.0%	1,214
		Amount of 2025 Ad Valorem Tax	41,670

Adopted Budget **Intellectual Disability**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,621	1,455	1,283
Receipts:			
Ad Valorem Tax	29,843	29,909	xxxxxxxxxxxxxxx
Delinquent Tax	227	150	151
Motor Vehicle Tax	2,515	2,552	2,632
Recreational Vehicle Tax	52	48	50
16/20 M Vehicle Tax	125	108	110
Commercial Vehicle Tax	323	286	302
Watercraft Tax		21	19
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-251	-246	-206
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**32,834**	**32,828**	**3,058**
Resources Available:	**34,455**	**34,283**	**4,341**
Expenditures:			
Health & Welfare			
Appropriation	33,000	33,000	34,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**33,000**	**33,000**	**34,000**
Unencumbered Cash Balance Dec 31	1,455	1,283	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	33,000	33,000	34,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	34,000
		Tax Required	29,659
	Delinquent Comp Rate:	3.0%	890
		Amount of 2025 Ad Valorem Tax	30,549

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Conservation District**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,249	1,064	1,097
Receipts:			
Ad Valorem Tax	22,540	27,867	xxxxxxxxxxxxxxxx
Delinquent Tax	172	114	141
Motor Vehicle Tax	1,913	1,931	2,452
Recreational Vehicle Tax	39	36	47
16/20 M Vehicle Tax	96	82	103
Commercial Vehicle Tax	245	216	281
Watercraft Tax		16	18
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-190	-229	-181
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**24,815**	**30,033**	**2,861**
Resources Available:	**26,064**	**31,097**	**3,958**
Expenditures:			
General Government			
Appropriation	25,000	30,000	30,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**25,000**	**30,000**	**30,000**
Unencumbered Cash Balance Dec 31	1,064	1,097	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	25,000	30,000	30,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,000
		Tax Required	26,042
	Delinquent Comp Rate:	3.0%	781
		Amount of 2025 Ad Valorem Tax	26,823

Adopted Budget **Extension Council**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,679	8,764	7,793
Receipts:			
Ad Valorem Tax	176,916	186,490	xxxxxxxxxxxxxxxx
Delinquent Tax	1,305	892	942
Motor Vehicle Tax	14,452	15,135	16,411
Recreational Vehicle Tax	298	285	315
16/20 M Vehicle Tax	689	640	687
Commercial Vehicle Tax	1,860	1,693	1,883
Watercraft Tax		122	121
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,488	-1,533	-1,293
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**194,032**	**203,724**	**19,066**
Resources Available:	**203,711**	**212,488**	**26,859**
Expenditures:			
General Government			
Appropriation	194,947	204,695	212,883
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**194,947**	**204,695**	**212,883**
Unencumbered Cash Balance Dec 31	8,764	7,793	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	194,947	204,695	212,883
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	212,883
		Tax Required	186,024
	Delinquent Comp Rate:	3.0%	5,581
		Amount of 2025 Ad Valorem Tax	191,605

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Historical Society**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	780	759	855
Receipts:			
Ad Valorem Tax	17,501	20,972	xxxxxxxxxxxxxxx
Delinquent Tax	120	88	106
Motor Vehicle Tax	1,196	1,497	1,845
Recreational Vehicle Tax	25	28	35
16/20 M Vehicle Tax	61	63	77
Commercial Vehicle Tax	153	168	212
Watercraft Tax		12	14
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-147	-172	-152
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**18,909**	**22,656**	**2,137**
Resources Available:	**19,689**	**23,415**	**2,992**
Expenditures:			
Culture & Recreation			
Appropriation	18,930	22,560	24,860
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**18,930**	**22,560**	**24,860**
Unencumbered Cash Balance Dec 31	759	855	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	18,930	22,560	24,860
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	24,860
		Tax Required	21,868
	Delinquent Comp Rate:	3.0%	656
		Amount of 2025 Ad Valorem Tax	22,524

Adopted Budget **Free Fair**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,772	8,215	6,935
Receipts:			
Ad Valorem Tax	170,110	174,364	xxxxxxxxxxxxxxx
Delinquent Tax	1,217	858	881
Motor Vehicle Tax	13,164	14,554	15,343
Recreational Vehicle Tax	270	274	294
16/20 M Vehicle Tax	611	61	642
Commercial Vehicle Tax	1,680	1,628	1,760
Watercraft Tax		117	114
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,430	-1,433	-1,185
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**185,622**	**190,423**	**17,849**
Resources Available:	**194,394**	**198,638**	**24,784**
Expenditures:			
Culture & Recreation			
Appropriation	186,179	191,703	195,309
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**186,179**	**191,703**	**195,309**
Unencumbered Cash Balance Dec 31	8,215	6,935	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	186,179	191,703	195,309
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	195,309
		Tax Required	170,525
	Delinquent Comp Rate:	3.0%	5,116
		Amount of 2025 Ad Valorem Tax	175,641

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Council on Aging**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,551	6,098	5,242
Receipts:			
Ad Valorem Tax	122,895	122,117	xxxxxxxxxxxxxxx
Delinquent Tax	895	619	617
Motor Vehicle Tax	9,850	10,509	10,746
Recreational Vehicle Tax	203	198	206
16/20 M Vehicle Tax	469	444	450
Commercial Vehicle Tax	1,268	1,176	1,233
Watercraft Tax		85	80
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,033	-1,004	-843
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**134,547**	**134,144**	**12,489**
Resources Available:	**141,098**	**140,242**	**17,731**
Expenditures:			
Health & Welfare			
Appropriation	135,000	135,000	139,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**135,000**	**135,000**	**139,000**
Unencumbered Cash Balance Dec 31	6,098	5,242	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	135,000	135,000	139,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	139,000
		Tax Required	121,269
	Delinquent Comp Rate:	3.0%	3,638
		Amount of 2025 Ad Valorem Tax	124,907

Adopted Budget **Ambulance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	329,324	243,108	56,891
Receipts:			
Ad Valorem Tax	288,490	235,124	xxxxxxxxxxxxxxx
Delinquent Tax	2,268	1,454	1,187
Motor Vehicle Tax	25,214	24,672	20,690
Recreational Vehicle Tax	517	464	397
16/20 M Vehicle Tax	1,638	1,043	866
Commercial Vehicle Tax	3,182	2,760	2,373
Watercraft Tax		199	153
Charges for Services:			
Fees Collected	136,489	110,000	110,000
State Aid			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-2,426	-1,933	-3,166
Miscellaneous	645		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**456,017**	**373,783**	**132,500**
Resources Available:	**785,341**	**616,891**	**189,391**
Expenditures:			
Health & Welfare			
Personal Services	262,332	370,000	455,000
Commodities	80,543	60,000	60,000
Contractual Services	97,451	70,000	70,000
Capital Outlay	41,907	60,000	60,000
Reimbursed Expense			
Transfer to Equipment Reserve	60,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**542,233**	**560,000**	**645,000**
Unencumbered Cash Balance Dec 31	243,108	56,891	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	560,000	560,000	645,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	645,000
		Tax Required	455,609
	Delinquent Comp Rate:	3.0%	13,668
		Amount of 2025 Ad Valorem Tax	469,277

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser's Cost**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	53,763	38,738	14,836
Receipts:			
Ad Valorem Tax	132,083	142,254	xxxxxxxxxxxxxxx
Delinquent Tax	928	666	718
Motor Vehicle Tax	9,851	11,301	12,518
Recreational Vehicle Tax	204	213	240
16/20 M Vehicle Tax	503	478	524
Commercial Vehicle Tax	1,297	1,264	1,436
Watercraft Tax		91	93
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,111	-1,169	-1,089
Miscellaneous	14		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**143,769**	**155,098**	**14,440**
Resources Available:	**197,532**	**193,836**	**29,276**
Expenditures:			
General Government:			
Personal Services	115,411	130,000	137,000
Commodities	7,809	10,000	10,000
Contractual Services	32,574	32,000	32,000
Capital Outlay		7,000	7,000
Transfer to Equipment Reserve	3,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**158,794**	**179,000**	**186,000**
Unencumbered Cash Balance Dec 31	38,738	14,836	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	168,000	179,000	186,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	186,000
		Tax Required	156,724
	Delinquent Comp Rate:	3.0%	4,702
		Amount of 2025 Ad Valorem Tax	161,426

Adopted Budget **Direct Election Expense**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,623	27,012	10,833
Receipts:			
Ad Valorem Tax	44,310	31,381	xxxxxxxxxxxxxxx
Delinquent Tax	250	223	158
Motor Vehicle Tax	2,143	3,789	2,761
Recreational Vehicle Tax	42	71	53
16/20 M Vehicle Tax	86	160	116
Commercial Vehicle Tax	222	424	317
Watercraft Tax		31	20
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-373	-258	-264
Miscellaneous	60		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**46,740**	**35,821**	**3,161**
Resources Available:	**70,363**	**62,833**	**13,994**
Expenditures:			
General Government:			
Personal Services	12,071	13,000	13,000
Commodities	4,768	7,000	7,000
Contractual Services	30,766	31,000	31,000
Capital Outlay		1,000	1,000
Reimbursed Expense	-5,254		
Transfer to Equipment Reserve	1,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**43,351**	**52,000**	**52,000**
Unencumbered Cash Balance Dec 31	27,012	10,833	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	52,000	52,000	52,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	52,000
		Tax Required	38,006
	Delinquent Comp Rate:	3.0%	1,140
		Amount of 2025 Ad Valorem Tax	39,146

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Tort Liability**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 R			
Total Receipts	0	0	0
Resources Available:	108,492	108,492	108,492
Expenditures:			
Contractual Services			108,492
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	108,492
Unencumbered Cash Balance Dec 31	108,492	108,492	xxxxxxxxxxxxxxx
2024/2025/2026 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:	3.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	536,306	942,565	480,790
Receipts:			
Ad Valorem Tax	2,339,614	1,857,831	xxxxxxxxxxxxxxx
Delinquent Tax	15,102	11,794	9,383
Motor Vehicle Tax	157,776	200,142	163,483
Recreational Vehicle Tax	3,282	3,766	3,134
16/20 M Vehicle Tax	5,387	8,458	6,845
Commercial Vehicle Tax	21,207	22,393	18,754
Watercraft Tax		1,611	1,210
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-19,675	-15,270	-13,148
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,522,693**	**2,090,725**	**189,661**
Resources Available:	**3,058,999**	**3,033,290**	**670,451**
Expenditures:			
Central Government			
Personal Services	2,116,434	2,552,500	2,562,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,116,434**	**2,552,500**	**2,562,500**
Unencumbered Cash Balance Dec 31	942,565	480,790	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	2,523,500	2,552,500	2,562,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,562,500
		Tax Required	1,892,049
	Delinquent Comp Rate:	3.0%	56,761
		Amount of 2025 Ad Valorem Tax	1,948,810

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **PSAP 911E**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	155,925	152,121	86,713
Receipts:			
Licenses, Permits & Fees	64,721	70,000	70,000
Interest on Idle Funds	432		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**65,153**	**70,000**	**70,000**
Resources Available:	**221,078**	**222,121**	**156,713**
Expenditures:			
Contractual Services	43,634	80,000	90,000
Capital Outlay	25,323	55,408	66,713
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**68,957**	**135,408**	**156,713**
Unencumbered Cash Balance Dec 31	152,121	86,713	0
2024/2025/2026 Budget Authority Amount	160,518	155,408	156,713

Adopted Budget

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	2,144	5,121	0

CPA Summary
No assurance is provided.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Alcohol Programs**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	523	1,740	3,235
Receipts:			
State of Kansas	1,217	1,495	1,190
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,217**	**1,495**	**1,190**
Resources Available:	**1,740**	**3,235**	**4,425**
Expenditures:			
Contractual Services			4,425
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	0	**4,425**
Unencumbered Cash Balance Dec 31	1,740	3,235	0
2024/2025/2026 Budget Authority Amoun	1,956	4,933	4,425

Adopted Budget

Parks & Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	335	1,552	3,047
Receipts:			
State of Kansas	1,217	1,495	1,190
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,217**	**1,495**	**1,190**
Resources Available:	**1,552**	**3,047**	**4,237**
Expenditures:			
Capital Outlay			4,237
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**4,237**
Unencumbered Cash Balance Dec 31	1,552	3,047	0
2024/2025/2026 Budget Authority Amoun	0	0	4,237

CPA Summary
No assurance is provided.

(Only the actual budget year for 2024 is reported)

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	360,449	Cash Balance Jan 1	9,546	Cash Balance Jan 1	299,031	Cash Balance Jan 1	894	Cash Balance Jan 1	7,026	676,946
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Other Income	40,700	Fees	8,450	Charges for Service	120,702			Donations	480	
Transfer In	111,481			Other Income	143,893					
				Grants						
Total Receipts	152,181	Total Receipts	8,450	Total Receipts	264,595	Total Receipts	0	Total Receipts	480	425,706
Resources Available:	512,630	Resources Available:	17,996	Resources Available:	563,626	Resources Available:	894	Resources Available:	7,506	1,102,652
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	177,593	Commodities	13,889	Commodities	49,867			Capital Outlay	1,996	
				Contractual	27,243					
				Reimbursed Expense	-104					
				Transfers out	200,000					
				Capital Outlay	25,802					
Total Expenditures	177,593	Total Expenditures	13,889	Total Expenditures	302,808	Total Expenditures	0	Total Expenditures	1,996	496,286
Cash Balance Dec 31	335,037	Cash Balance Dec 31	4,107	Cash Balance Dec 31	260,818	Cash Balance Dec 31	894	Cash Balance Dec 31	5,510	606,366 **
										606,366 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Ambulance Sp. Equip Sout		Search & Rescue		Enhanced 911 Grant		Capital Improvements		Equipment Reserve		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	6,021	Cash Balance Jan 1	146	Cash Balance Jan 1	3,561	Cash Balance Jan 1	2,333,568	Cash Balance Jan 1	1,529,972	3,873,268
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	1,410					Interest on Idle Funds	120,155	Interest on Idle Funds	102,107	
						Transfer In	124,140	Transfer In	349,500	
Total Receipts	1,410	Total Receipts	0	Total Receipts	0	Total Receipts	244,295	Total Receipts	451,607	697,312
Resources Available:	7,431	Resources Available:	146	Resources Available:	3,561	Resources Available:	2,577,863	Resources Available:	1,981,579	4,570,580
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	1,950					Contractual Services	12,485	Capital Outlay	757,494	
						Capital Outlay	13,258			
Total Expenditures	1,950	Total Expenditures	0	Total Expenditures	0	Total Expenditures	25,743	Total Expenditures	757,494	785,187
Cash Balance Dec 31	5,481	Cash Balance Dec 31	146	Cash Balance Dec 31	3,561	Cash Balance Dec 31	2,552,120	Cash Balance Dec 31	1,224,085	3,785,393 **
										3,785,393 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided.

(Only the actual budget year for 2024 is reported)

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	29,424	Cash Balance Jan 1	4,414	Cash Balance Jan 1	6,661	Cash Balance Jan 1	0	Cash Balance Jan 1	293	40,792
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	5,217	Fees	1,360	Interest on Idle Funds	418	Fees	47,609	Charge for Service	20,937	
Total Receipts	5,217	Total Receipts	1,360	Total Receipts	418	Total Receipts	47,609	Total Receipts	20,937	75,541
Resources Available:	34,641	Resources Available:	5,774	Resources Available:	7,079	Resources Available:	47,609	Resources Available:	21,230	116,333
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Remit to State	2,566	Contractual Services	525	Contractual		Personal Services	33,685	Contractual Services	16,000	
						Commodities	2,833			
						Transfer Out	10,997			
						Contractual Services	94			
Total Expenditures	2,566	Total Expenditures	525	Total Expenditures	0	Total Expenditures	47,609	Total Expenditures	16,000	66,700
Cash Balance Dec 31	32,075	Cash Balance Dec 31	5,249	Cash Balance Dec 31	7,079	Cash Balance Dec 31	0	Cash Balance Dec 31	5,230	49,633 **
										49,633 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

(Only the actual budget year for 2024 is reported)

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		Sheriff's Grant Fund				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	59,884	Cash Balance Jan 1	952	Cash Balance Jan 1	4,178	Cash Balance Jan 1	0	Cash Balance Jan 1		65,014
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Other	2,696					Grant	72,000			
Total Receipts	2,696	Total Receipts	0	Total Receipts	0	Total Receipts	72,000	Total Receipts	0	74,696
Resources Available:	62,580	Resources Available:	952	Resources Available:	4,178	Resources Available:	72,000	Resources Available:	0	139,710
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	21,400					Capital Outlay	72,000			
Total Expenditures	21,400	Total Expenditures	0	Total Expenditures	0	Total Expenditures	72,000	Total Expenditures	0	93,400
Cash Balance Dec 31	41,180	Cash Balance Dec 31	952	Cash Balance Dec 31	4,178	Cash Balance Dec 31	0	Cash Balance Dec 31	0	46,310 **
										46,310 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided.

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Rural Fire Training		County Clerk Tech		County Treasurer Tech						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	10,238	Cash Balance Jan 1	11,568	Cash Balance Jan 1	4,067	Cash Balance Jan 1		Cash Balance Jan 1		25,873
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Other	1,500	Fees	2,113	Fees	2,113					
Total Receipts	1,500	Total Receipts	2,113	Total Receipts	2,113	Total Receipts	0	Total Receipts	0	5,726
Resources Available:	11,738	Resources Available:	13,681	Resources Available:	6,180	Resources Available:	0	Resources Available:	0	31,599
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Commodities	3,832					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	3,832	Total Expenditures	0	Total Expenditures	0	3,832
Cash Balance Dec 31	11,738	Cash Balance Dec 31	13,681	Cash Balance Dec 31	2,348	Cash Balance Dec 31	0	Cash Balance Dec 31	0	27,767 **
										27,767 **

**Note: These two block figures should agree.

CPA Summary
No assurance is provided.

NOTICE OF BUDGET HEARING

The governing body of
Gray County
will meet on August 29, 2025 at 10:00 AM at Gray County Courthouse, Cimarron, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,908,826	2.686	2,869,754	10.191	3,187,275	825,074	6.435
Road & Bridge	4,329,999	28.716	4,330,000	24.356	4,366,000	3,351,090	26.134
Special Bridge	14,430	0.733	30,000		792,544		
Waste Disposal	597,475	0.655	717,000	2.007	730,000	136,140	1.062
Noxious Weed	127,451	0.946	155,000	0.834	170,000	102,618	0.800
County Health	230,500	0.129	259,500	0.455	259,565	58,462	0.456
Mental Health	46,643	0.335	46,643	0.336	46,643	41,670	0.325
Intellectual Disability	33,000	0.237	33,000	0.238	34,000	30,549	0.238
Conservation District	25,000	0.179	30,000	0.222	30,000	26,823	0.209
Extension Council	194,947	1.405	204,695	1.483	212,883	191,605	1.494
Historical Society	18,930	0.139	22,560	0.167	24,860	22,524	0.176
Free Fair	186,179	1.351	191,703	1.387	195,309	175,641	1.370
Council on Aging	135,000	0.976	135,000	0.971	139,000	124,907	0.974
Ambulance	542,233	2.291	560,000	1.870	645,000	469,277	3.660
Appraiser's Cost	158,794	1.049	179,000	1.131	186,000	161,426	1.259
Direct Election Expense	43,351	0.352	52,000	0.250	52,000	39,146	0.305
Tort Liability					108,492		
Employee Benefits	2,116,434	18.582	2,552,500	14.774	2,562,500	1,948,810	15.198
PSAP 911E	68,957		135,408		156,713		
Alcohol Programs	0		0		4,425		
Parks & Recreation	0		0		4,237		
Non-Budgeted Funds-A	496,286						
Non-Budgeted Funds-B	785,187						
Non-Budgeted Funds-C	66,700						
Non-Budgeted Funds-D	93,400						
Non-Budgeted Funds-E	3,832						
Totals	13,223,554	60.761	12,503,763	60.672	13,907,446	7,705,762	60.095
						*Revenue Neutral Rate ** *	*60.101*
Less: Transfers	796,118		0		0		
Net Expenditure	12,427,436		12,503,763		13,907,446		
Total Tax Levied	7,713,027		7,706,357		xxxxxxxxxxxxxxxxx		
Assessed Valuation	126,940,455		127,018,958		128,225,246		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	56,473	0	0
Total	56,473	0	0

*Tax rates are expressed in mills

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

Ashley Rogers
County Clerk

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	819,341	6.390	5,566
			0
Road & Bridge	3,327,803	25.953	22,608
Special Bridge			0
Waste Disposal	135,195	1.054	918
Noxious Weed	101,905	0.795	692
County Health	58,056	0.453	394
Mental Health	41,380	0.323	281
Intellectual Disability	30,337	0.237	206
Conservation District	26,637	0.208	181
Extension Council	190,273	1.484	1,293
Historical Society	22,367	0.174	152
Free Fair	174,420	1.360	1,185
Council on Aging	124,039	0.967	843
Ambulance	466,016	3.634	3,166
Appraiser's Cost	160,304	1.250	1,089
Direct Election Expense	38,874	0.303	264
Tort Liability			0
Employee Benefits	1,935,268	15.093	13,148
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	7,652,215	59.678	51,986

2025 July 1 Valuation: 128,225,246

Valuation Factor: 128,225.246

Neighborhood Revitalization Subj to Rebate: 871,129

Neighborhood Revitalization factor: 871.129

**This information comes from the 2026 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF BUDGET HEARING

The governing body of

Gray County

will meet on August 29, 2025 at 10:00 AM at Gray County Courthouse, Cimarron, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,908,826	2.686	2,869,754	10.191	3,187,275	825,074	6.435
Road & Bridge	4,329,999	28.716	4,330,000	24.356	4,366,000	3,351,090	26.134
Special Bridge	14,430	0.733	30,000		792,544		
Waste Disposal	597,475	0.655	717,000	2.007	730,000	136,140	1.062
Noxious Weed	127,451	0.946	155,000	0.834	170,000	102,618	0.800
County Health	230,500	0.129	259,500	0.455	259,565	58,462	0.456
Mental Health	46,643	0.335	46,643	0.336	46,643	41,670	0.325
Intellectual Disability	33,000	0.237	33,000	0.238	34,000	30,549	0.238
Conservation District	25,000	0.179	30,000	0.222	30,000	26,823	0.209
Extension Council	194,947	1.405	204,695	1.483	212,883	191,605	1.494
Historical Society	18,930	0.139	22,560	0.167	24,860	22,524	0.176
Free Fair	186,179	1.351	191,703	1.387	195,309	175,641	1.370
Council on Aging	135,000	0.976	135,000	0.971	139,000	124,907	0.974
Ambulance	542,233	2.291	560,000	1.870	645,000	469,277	3.660
Appraiser's Cost	158,794	1.049	179,000	1.131	186,000	161,426	1.259
Direct Election Expense	43,351	0.352	52,000	0.250	52,000	39,146	0.305
Tort Liability					108,492		
Employee Benefits	2,116,434	18.582	2,552,500	14.774	2,562,500	1,948,810	15.198
PSAP 911E	68,957		135,408		156,713		
Alcohol Programs	0		0		4,425		
Parks & Recreation	0		0		4,237		
Non-Budgeted Funds-A	496,286						
Non-Budgeted Funds-B	785,187						
Non-Budgeted Funds-C	66,700						
Non-Budgeted Funds-D	93,400						
Non-Budgeted Funds-E	3,832						
Totals	13,223,554	60.761	12,503,763	60.672	13,907,446	7,705,762	60.095
						Revenue Neutral Rate **	*60.101*
Less: Transfers	796,118		0		0		
Net Expenditure	12,427,436		12,503,763		13,907,446		
Total Tax Levied	7,713,027		7,706,357		xxxxxxxxxxxxxxxxx		
Assessed Valuation	126,940,455		127,018,958		128,225,246		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	56,473	0	0
Total	56,473	0	0

*Tax rates are expressed in mills

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

Ashley Rogers
County Clerk

Legal

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

Gray County 2026

NOTICE OF BUDGET HEARING

The governing body of
Gray County
will meet on August 29, 2025 at 10:00 AM at Gray County Courthouse, Cimarron, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,908,826	2.686	2,869,754	10.191	3,187,275	825,074	6.435
Road & Bridge	4,329,999	28.716	4,330,000	24.356	4,366,000	3,351,090	26.134
Special Bridge	14,430	0.733	30,000		792,544		
Waste Disposal	597,475	0.655	717,000	2.007	730,000	136,140	1.062
Noxious Weed	127,451	0.946	155,000	0.834	170,000	102,618	0.800
County Health	230,500	0.129	259,500	0.455	259,565	58,462	0.456
Mental Health	46,643	0.335	46,643	0.336	46,643	41,670	0.325
Intellectual Disability	33,000	0.237	33,000	0.238	34,000	30,549	0.238
Conservation District	25,000	0.179	30,000	0.222	30,000	26,823	0.209
Extension Council	194,947	1.405	204,695	1.483	212,883	191,605	1.494
Historical Society	18,930	0.139	22,560	0.167	24,860	22,524	0.176
Free Fair	186,179	1.351	191,703	1.387	195,309	175,641	1.370
Council on Aging	135,000	0.976	135,000	0.971	139,000	124,907	0.974
Ambulance	542,233	2.291	560,000	1.870	645,000	469,277	3.660
Appraiser's Cost	158,794	1.049	179,000	1.131	186,000	161,426	1.259
Direct Election Expense	43,351	0.352	52,000	0.250	52,000	39,146	0.305
Tort Liability					108,492		
Employee Benefits	2,116,434	18.582	2,552,500	14.774	2,562,500	1,948,810	15.198
PSAP 911E	68,957		135,408		156,713		
Alcohol Programs	0		0		4,425		
Parks & Recreation	0		0		4,237		
Non-Budgeted Funds-A	496,286						
Non-Budgeted Funds-B	785,187						
Non-Budgeted Funds-C	66,700						
Non-Budgeted Funds-D	93,400						
Non-Budgeted Funds-E	3,832						
Totals	13,223,554	60.761	12,503,763	60.672	13,907,446	7,705,762	60.095
						Revenue Neutral Rate **	*60.101*
Less: Transfers	796,118		0		0		
Net Expenditure	12,427,436		12,503,763		13,907,446		
Total Tax Levied	7,713,027		7,706,357		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	126,940,455		127,018,958		128,225,246		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	56,473	0	0
Total	56,473	0	0

*Tax rates are expressed in mills

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

Ashley Rogers
County Clerk