

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 2018; and
(3) the Amount(s) of 2017 Ad Valorem Tax are within statutory limitations.

		2018 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2018		2			
Allocation of Vehicle Taxes		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	2,552,470	491,094	4.979
Road & Bridge	68-5,101	8	3,535,000	2,635,390	26.719
Special Bridge	68-1135	9	400,000	206,465	2.093
Waste Disposal	65-3410	9	689,000	60,061	.609
Noxious Weed	2-1318	10	141,500	60,120	.610
County Health	65-204	10	236,642	207,433	2.103
Mental Health	19-4004	11	46,643	39,217	.398
Intellectual Disability	19-4011	11	32,329	27,088	.275
Conservation District	2-1907b	12	25,000	20,991	.213
Extension Council	2-610	12	164,897	140,923	1.429
Historical Society	19-2651	13	18,820	16,401	.166
Free Fair	2-129c	13	156,375	132,744	1.346
Council on Aging	12-1680	14	105,000	90,984	.922
Ambulance	65-6113	14	433,000	291,427	2.955
Appraiser's Cost	19-436	15	174,733	96,149	.975
Direct Election Expense	25-2201a	15	44,000	26,370	.267
Tort Liability	71-301	16	108,360		
Employee Benefits	12-16,102	16	2,009,967	1,766,260	17.907
Non-Budgeted Funds-A		17			
Non-Budgeted Funds-B		18			
Non-Budgeted Funds-C		19			
Non-Budgeted Funds-D		20			
Non-Budgeted Funds-E		21			
Total County			10,873,736	6,309,117	63.9166
Rural Fire District	19-3610	22	159,444	95,578	1.350
County Library	12-220	22	34,500	29,045	.493
Totals		xxxxx	11,067,680	6,433,740	65.809
Budget Summary		23	county = 98,634,555 fire = 70,793,480 library = 58,919,120		County Clerk's Use Only 98,634,555
Neighborhood Revitalization Rebate		24			Nov 1, 2017 Total Assessed Valuation

limit 1 mil

limit 5 mil

Election Required? Please review HB2088 Template. No

Assisted by:
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Mark Duns
Gray County Clerk
Don't Hill

Attest: *10-9* 2017
Ashley Rogers
County Clerk

Governing Body

Computation to Determine Limit for 2018

Base Levy

1) Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page)	6,311,642
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision	
2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)	29,026
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)	
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)	122,851
3) Net Tax Levy (Base)	<u>6,159,765</u>

Percentage Adjustments

4) CPI Adjustment - 1.4%		86,237
(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))		
5) Value of New Improvements (From June 15th County Clerk Valuation Document) (Includes both New Construction and Remodel/Renovations Gains)		671,336
6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	4,311,364	
2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	4,940,976	
Increase in Total Personal Property Valuations (cannot be less than zero)		0
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)		0
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)		321,846
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)		0
10) Total Assessed Value of Adjustments		<u>993,182</u>
11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)		98,591,021
12) Adjustment Percentage (Line 10 Divided by Line 11)	1.01%	
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)		62,052
14) Total Percentage Adjustments		<u>148,289</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)	0		
Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)	0		
Difference			0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)	53606		
Less: Property Tax Revenues Spent on PBC and Lease Payments in 2017 Budget	53606		0
17) Property Tax Revenues Spent on Special Assessments in 2018 Budget			0
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget			0
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget			0
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget			0
21) Law Enforcement Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	1,108,000		
Law Enforcement Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	1,070,000		
CPI Adjustment - 1.4%	14980		
Law Enforcement Expenses - 2107 Budget (Indexed by CPI)	1,084,980		
Increased Law Enforcement Expense in 2018 Budget			23,020
22) Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	0		
Fire Protection Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	0		
CPI Adjustment - 1.4%	0		
Fire Protection Expenses - 2107 Budget (Indexed by CPI)	0		
Increased Fire Protection Expense			0
23) Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	433,000		
Emergency Medical Expenses - 2017 Budget (Do not Include building construction or remodeling costs)	425,000		
CPI Adjustment - 1.4%	5950		
Emergency Medical Expenses - 2107 Budget (Indexed by CPI)	430,950		
Increased Emergency Medical Expense			2,050
<u>Total Increased Tax Revenue Adjustment</u>			<u>25,070</u>

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2018 Budget	29,045
24a) Recreation Commission Levy 2018 Budget	0
24b) Other Governmental Levy 2018 Budget	95,578
25) Total Levies on Behalf of Another Political or Governmental Subdivision	<u>124,623</u>
26) Total Computed Tax Levy	<u>6,457,747</u>

Computation to Determine Limit for 2018

	Amount of Levy
1. Total tax levy amount in 2017 budget	+ \$ <u>122,851</u>
2. Debt service levy in 2017 budget	- \$ _____
3. Tax levy excluding debt service	\$ <u>122,851</u>

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+ <u>398,733</u>	
5. Increase in personal property for 2017:		
5a. Personal property 2017	+ <u>3,467,288</u>	
5b. Personal property 2016	- <u>3,947,801</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2017:	_____	
7. Total valuation adjustment (sum of 4, 5c, and 6)	_____	<u>398,733</u>
8. Total estimated valuation July 1, 2017	_____	<u>70,756,122</u>
9. Total valuation less valuation adjustment (8 minus 7)	_____	<u>70,357,389</u>
10. Factor for increase (7 divided by 9)	_____	<u>0.00567</u>
11. Amount of increase (10 times 3)		+ \$ <u>696</u>
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)		\$ <u>123,547</u>
13. Debt service levy in this 2018 budget		_____
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		<u>123,547</u>
15. Consumer Price Index for all urban consumers for calendar year 2016		<u>1.4%</u>
16. Consumer Price Index adjustment (3 times 15)		\$ <u>1,720</u>
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)		\$ <u>125,267</u>

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Computation to Determine Limit for 2018

	Amount of Levy
1. Total tax levy amount in 2017 budget	+ \$ <u>29,026</u>
2. Debt service levy in 2017 budget	- \$ _____
3. Tax levy excluding debt service	\$ <u>29,026</u>

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+ <u>222,801</u>	
5. Increase in personal property for 2017:		
5a. Personal property 2017	+ <u>2,758,122</u>	
5b. Personal property 2016	- <u>3,374,061</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2017:	_____	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>222,801</u>	
8. Total estimated valuation July 1,2017	<u>58,897,098</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>58,674,297</u>	
10. Factor for increase (7 divided by 9)	<u>0.00380</u>	
11. Amount of increase (10 times 3)	+ \$ <u>110</u>	
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>29,136</u>	
13. Debt service levy in this 2018 budget	_____	
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>29,136</u>	
15. Consumer Price Index for all urban consumers for calendar year 2016	<u>1.4%</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>406</u>	
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>29,543</u>	

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

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

Budgeted Funds for 2017	Ad Valorem Levy Tax Year 2016	Allocation for Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	492,518	47,951	970	1,795	5,466	0
Debt Service						
Road & Bridge	2,638,175	256,843	5,203	9,628	29,274	0
Special Bridge						
Waste Disposal	93,229	9,076	184	340	1,035	0
Noxious Weed	61,375	5,975	121	224	681	0
County Health	205,781	20,034	406	751	2,283	0
Mental Health	44,962	4,377	89	164	499	0
Intellectual Disability	31,418	3,059	62	115	349	0
Conservation District	24,051	2,342	47	88	267	0
Extension Council	156,109	15,198	308	570	1,732	0
Historical Society	16,608	1,617	33	61	184	0
Free Fair	150,896	14,691	298	551	1,674	0
Council on Aging	92,785	9,033	183	339	1,030	0
Ambulance	265,972	25,894	525	971	2,951	0
Appraiser's Cost	211,519	20,593	417	772	2,347	0
Direct Election Expense	18,120	1,764	36	66	201	0
Tort Liability						
Employee Benefits	1,656,247	161,246	3,267	6,044	18,378	0
TOTAL	6,159,765	599,693	12,149	22,479	68,351	0

County Treas Motor Vehicle Estimate 599,693

County Treas Recreational Vehicle Estimate 12,149

County Treas 16/20M Vehicle Estimate 22,479

County Treas Commercial Vehicle Tax Estimate 68,351

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.09736

Recreational Vehicle Factor 0.00197

16/20M Vehicle Factor 0.00365

Commercial Vehicle Factor 0.01110

Watercraft Factor 0.00000

Gray County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
						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 1,2017	Payments Due 2017	Payments Due 2018
KDOT Communications Equip.	9/1/2010	136	5.15	44,238	21,310	4,857	4,857
Caterpillar Packer	6/15/2015	44	2.85	183,554	138,293	48,749	48,749
Aztec Mobile Screening Plant	10/15/2015	44	2.38	164,500	122,880	42,925	42,925
Caterpillar Compactor	10/31/2016	39	2.90	180,999	180,999		66,587
Totals					463,482	96,531	163,118

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

Gray County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018	
Unencumbered Cash Balance Jan 1	832,379	906,426	541,441	✓
Receipts:				
Ad Valorem Tax	564,860	472,817	XXXXXXXXXXXXXXXXXXXX	
Delinquent Tax	54,404	2,880	2,463	✓
Motor Vehicle Tax	55,436	28,115	47,951	✓
Recreational Vehicle Tax	1,002	592	970	✓
16/20M Vehicle Tax	1,722	1,083	1,795	✓
Commercial Vehicle Tax		3,635	5,466	✓
Watercraft Tax			0	
Gross Earnings (Intangible) Tax			0	
#REF!			0	
City and County Revenue Sharing			0	
Mineral Production Tax	11,270	10,000	10,000	✓
Local Alcoholic Liquor				
Compensating Use Tax				
Local Sales Tax	453,023	400,000	400,000	✓
Interest on Delinquent Tax	14,302	10,000	10,000	✓
Licenses, Permits and Fees:				
Mortgage Registration	205,278	70,000	50,000	✓
County Officers fees	50,005	35,000	30,000	✓
Diversion Fees	72,045	50,000	50,000	✓
Other Fees	17,504	10,000	10,000	✓
Charges for Services:				
Law Enforcement Contract	215,764	140,000	140,000	✓
Gifts from wind energy companies	658,592	727,903	727,903	✓
Operating transfer in - Motor Vehicle	37,043	28,032	26,000	✓
In Lieu of Taxes (IRB)				
Interest on Idle Funds	11,332	10,000	10,000	✓
Neighborhood Revitalization Rebate	-4,744	-3,588	-3,725	✓
Miscellaneous	52,849	20,000	20,000	✓
Does miscellaneous exceed 10% of Total F				
Total Receipts	2,471,685	2,016,469	1,538,823	
Resources Available:	3,304,064	2,922,895	2,080,264	

Gray County

2018

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Resources Available:	3,304,064	2,922,895	2,080,264
Expenditures:			
County Commissioners	41,326	44,000	44,000
County Clerk	92,846	102,000	102,000
County Treasurer	156,156	176,375	176,375
County Attorney	140,792	153,000	154,000
Register of Deeds	80,634	90,434	91,050
Custodian	78,771	81,000	82,500
District Court	72,954	78,535	82,460
Courthouse General	536,533	524,000	527,000
Sheriff	1,017,987	1,070,000	1,108,000
Civil Defense	15,354	47,110	47,185
Diversion Fees	16,559	15,000	22,900
Transportation	6,406	0	0
Reimbursed Expense	-162,668	0	0
Operating Transfers Out	303,988	0	115,000
Subtotal	2,397,639	2,381,454	2,552,470
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,397,639	2,381,454	2,552,470
Unencumbered Cash Balance Dec 31	906,426	✓ 541,441	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	2,402,382	2,381,454	2,552,470
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,552,470
		Tax Required	472,206
	Delinquent Comp Rate: 4.0%		18,888
	Amount of 2017 Ad Valorem Tax		491,094 ✓

Gray County

2018

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expenditures

	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018	
Expenditures:				
County Commissioners				
Personal Services	39,608	38,500	39,520	✓
Contractual	1,704	5,400	4,380	✓
Commodities	14	100	100	✓
Capital Outlay				
Total	41,326	44,000	44,000	
County Clerk				
Personal Services	86,854	90,000	91,000	✓
Contractual	2,962	5,500	5,500	✓
Commodities	3,030	5,500	4,500	✓
Capital Outlay		1,000	1,000	✓
Total	92,846	102,000	102,000	
County Treasurer				
Personal Services	141,079	150,000	150,000	✓
Contractual	3,685	20,375	20,375	✓
Commodities	11,392	6,000	6,000	✓
Capital Outlay				
Total	156,156	176,375	176,375	
County Attorney				
Personal Services	90,865	93,000	93,000	✓
Contractual	47,277	57,000	58,000	✓
Commodities	2,650	3,000	3,000	✓
Capital Outlay				
Total	140,792	153,000	154,000	
Register of Deeds				
Personal Services	74,279	77,250	78,500	✓
Contractual	3,372	5,284	5,900	✓
Commodities	2,983	7,900	6,650	✓
Capital Outlay				
Total	80,634	90,434	91,050	
Custodian				
Personal Services	73,066	71,000	74,500	✓
Contractual		3,000	3,000	✓
Commodities	3,131	7,000	5,000	✓
Capital Outlay	2,574			
Total	78,771	81,000	82,500	
District Court				
Personal Services				
Contractual	60,078	67,220	69,900	✓
Commodities	12,877	5,800	7,045	✓
Capital Outlay		5,515	5,515	✓
Total	72,954	78,535	82,460	
Courthouse General				
Personal Services	189,933	179,000	182,000	✓
Contractual	331,801	300,000	305,000	✓
Commodities	14,799	45,000	40,000	✓
Capital Outlay				
Total	536,533	524,000	527,000	
Total - Page 7b	1,200,012	1,249,344	1,259,385	

Gray County

2018

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018	
Expenditures:				
Sheriff				
Personal Services	719,616	700,000	728,000	✓
Contractual	245,018	180,000	180,000	✓
Commodities	50,804	150,000	150,000	✓
Capital Outlay	2,550	40,000	50,000	✓
Total	1,017,987	1,070,000	1,108,000	
Civil Defense				
Personal Services				
Contractual	10,045	16,710	21,630	✓
Commodities	5,309	18,900	15,555	✓
Capital Outlay		11,500	10,000	✓
Total	15,354	47,110	47,185	
Diversion Fees				
Commodities <i>Personal Serv</i>	5,421	5,400	5,400	✓
Capital Outlay	11,138	9,600	17,500	✓
Total	16,559	15,000	22,900	
Transportation				
Personal Services				
Contractual	6,406			
Commodities				
Capital Outlay				
Total	6,406	0	0	
Reimbursed Expense				
Reimbursed Expense	(162,668)			
Total	(162,668)	0	0	
Operating Transfers Out				
Transfer to Capital Improvements Fund	264,473		115,000	✓
Transfer to Equipment Reserve Fund	39,515			
Total	303,988	0	115,000	
Total - Page 7b	1,200,012	1,249,344	1,259,385	
Total - Page 7c	1,197,627	1,132,110	1,293,085	
Total Detail Expenditures**	2,397,639	2,381,454	2,552,470	

** 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 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	383,991	331,227	233,472 ✗
Receipts:			
Ad Valorem Tax	2,278,637	2,532,648	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	157,741	11,617	13,191 ✓
Motor Vehicle Tax	215,722	113,419	256,843 ✓
Recreational Vehicle Tax	3,898	2,382	5,203 ✓
16/20 M Vehicle Tax	9,675	4,367	9,628 ✓
Commercial Vehicle Tax		14,661	29,274 ✓
Watercraft Tax			
Gasoline Tax	466,444	475,371	473,350 ✓
State & Federal Aid	34,534		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-19,139	-19,220	-19,990 ✓
Miscellaneous	5,873		
Does miscellaneous exceed 10% of Total R			
Total Receipts	3,153,385	3,135,245	767,499
Resources Available:	3,537,376	3,466,472	1,000,971
Expenditures:			
Highways and Streets	3,256,644	3,233,000	3,535,000
Reimbursd Expenses	-50,495		
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	3,206,149	3,233,000	3,535,000
Unencumbered Cash Balance Dec 31	331,227	✓ 233,472	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	3,213,728	3,233,000	3,535,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,535,000
		Tax Required	2,534,029
Delinquent Comp Rate:	4.0%		101,361
	Amount of 2017 Ad Valorem Tax		2,635,390 ✓

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Bridge	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	398,293	305,042	203,042
Receipts:			
Ad Valorem Tax	44	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	433		
Motor Vehicle Tax	8,964		
Recreational Vehicle Tax	162		
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-1,566
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	9,603	0	-1,566
Resources Available:	407,897	305,042	201,476
Expenditures:			
Highways and Streets	102,855	102,000	400,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	102,855	102,000	400,000
Unencumbered Cash Balance Dec 31	305,042	203,042	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	418,000	353,293	400,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			400,000
Tax Required			198,524
Delinquent Comp Rate: 4.0%			7,941
Amount of 2017 Ad Valorem Tax			206,465

start over @ SP Budget

Adopted Budget Waste Disposal	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	120,154	173,285	110,020
Receipts:			
Ad Valorem Tax	81,690	89,500	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	7,192	4,165	466
Motor Vehicle Tax	11,486	4,067	9,076
Recreational Vehicle Tax	208	85	184
16/20 M Vehicle Tax	433	157	340
Commercial Vehicle Tax		526	1,035
Watercraft Tax			0
Special Assessments	401,126	400,584	400,584
Charges for Services	189,547	110,000	110,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-686	-679	-456
Miscellaneous	5,787		
Does miscellaneous exceed 10% of Total			
Total Receipts	696,782	608,405	521,229
Resources Available:	816,936	781,690	631,249
Expenditures:			
Landfill			
Personal Services	40,403	40,170	41,000
Contractual	531,138	539,000	553,000
Commodities	72,110	34,500	35,000
Capital Outlay		58,000	60,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	643,651	671,670	689,000
Unencumbered Cash Balance Dec 31	173,285	110,020	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	657,680	673,670	689,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			689,000
Tax Required			57,751
Delinquent Comp Rate: 4.0%			2,310
Amount of 2017 Ad Valorem Tax			60,061

Gray County

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Noxious Weed	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	106,248	136,060	76,840
Receipts:			
Ad Valorem Tax	141,829	58,920	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	8,126	723	307
Motor Vehicle Tax	13,433	7,061	5,975
Recreational Vehicle Tax	243	148	121
16/20 M Vehicle Tax	329	272	224
Commercial Vehicle Tax		913	681
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,191	-447	-456
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	162,768	67,590	6,852
Resources Available:	269,017	203,650	83,692
Expenditures:			
Highways and Streets	153,662	151,810	166,500
Reimbursed Expenditures	-25,706	-25,000	-25,000
Operating Transfer to Equipment Reser	5,000		
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	132,956	126,810	141,500
Unencumbered Cash Balance Dec 31	136,060	76,840	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	175,181	151,810	141,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			141,500
Tax Required			57,808
Delinquent Comp Rate: 4.0%			2,312
Amount of 2017 Ad Valorem Tax			60,120

Adopted Budget

County Health	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	33,257	23,904	15,286
Receipts:			
Ad Valorem Tax	174,256	197,550	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	9,680		
Motor Vehicle Tax	18,503	8,675	20,034
Recreational Vehicle Tax	334	182	406
16/20 M Vehicle Tax	660	334	751
Commercial Vehicle Tax		1,121	2,283
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,464	-1,499	-1,573
Miscellaneous	314		
Does miscellaneous exceed 10% of Total			
Total Receipts	202,282	206,363	21,901
Resources Available:	235,540	230,267	37,187
Expenditures:			
Health and Welfare			
Personal Services	138,883	170,071	166,800
Commodities	51,975	53,955	57,800
Contractual Services	10,859	14,955	15,542
Reimbursed Expenditures	-10,081	-24,000	-3,500
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	211,636	214,981	236,642
Unencumbered Cash Balance Dec 31	23,904	15,286	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	215,929	214,981	236,642
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			236,642
Tax Required			199,455
Delinquent Comp Rate: 4.0%			7,978
Amount of 2017 Ad Valorem Tax			207,433

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Mental Health	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	5,471	5,156	3,878
Receipts:			
Ad Valorem Tax	39,332	43,164	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,108	201	224
Motor Vehicle Tax	3,966	1,959	4,377
Recreational Vehicle Tax	72	41	89
16/20 M Vehicle Tax	179	75	164
Commercial Vehicle Tax		253	499
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-330	-328	-297
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	46,326	45,365	5,056
Resources Available:	51,797	50,521	8,934
Expenditures:			
Health and Welfare			
County Appropriation	46,641	46,643	46,643
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	46,641	46,643	46,643
Unencumbered Cash Balance Dec 31	5,156	3,878	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	46,971	46,643	46,643
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			46,643
Tax Required			37,709
Delinquent Comp Rate: 4.0%			1,508
Amount of 2017 Ad Valorem Tax			39,217

Adopted Budget	Prior Year	Current Year	Proposed Budget
Intellectual Disability	Actual for 2016	Estimate for 2017	Year for 2018
Unencumbered Cash Balance Jan 1	3,766	3,403	2,746
Receipts:			
Ad Valorem Tax	27,107	30,161	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,175	138	157
Motor Vehicle Tax	2,737	1,348	3,059
Recreational Vehicle Tax	49	28	62
16/20 M Vehicle Tax	124	52	115
Commercial Vehicle Tax		174	349
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-228	-229	-205
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	31,965	31,672	3,537
Resources Available:	35,731	35,075	6,283
Expenditures:			
Health and Welfare			
County Appropriation	32,327	32,329	32,329
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	32,327	32,329	32,329
Unencumbered Cash Balance Dec 31	3,403	2,746	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	32,555	32,329	32,329
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			32,329
Tax Required			26,046
Delinquent Comp Rate: 4.0%			1,042
Amount of 2017 Ad Valorem Tax			27,088

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Conservation District	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	2,997	2,841	2,111
Receipts:			
Ad Valorem Tax	21,083	23,089	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,684	108	120
Motor Vehicle Tax	2,118	1,050	2,342
Recreational Vehicle Tax	38	22	47
16/20 M Vehicle Tax	96	40	88
Commercial Vehicle Tax		136	267
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-177	-175	-159
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	24,843	24,270	2,705
Resources Available:	27,840	27,111	4,816
Expenditures:			
General Government			
Appropriation	24,999	25,000	25,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	24,999	25,000	25,000
Unencumbered Cash Balance Dec 31	2,841	2,111	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	25,173	25,000	25,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			25,000
Tax Required			20,184
Delinquent Comp Rate: 4.0%			807
Amount of 2017 Ad Valorem Tax			20,991

Adopted Budget Extension Council	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	16,477	16,066	11,874
Receipts:			
Ad Valorem Tax	136,066	149,865	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	9,094	694	781
Motor Vehicle Tax	13,208	6,772	15,198
Recreational Vehicle Tax	239	142	308
16/20 M Vehicle Tax	578	261	570
Commercial Vehicle Tax		875	1,732
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,143	-1,137	-1,069
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	158,043	157,472	17,520
Resources Available:	174,520	173,538	29,394
Expenditures:			
General Government			
Appropriation	158,454	161,664	164,897
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	158,454	161,664	164,897
Unencumbered Cash Balance Dec 31	16,066	11,874	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	159,597	161,664	164,897
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			164,897
Tax Required			135,503
Delinquent Comp Rate: 4.0%			5,420
Amount of 2017 Ad Valorem Tax			140,923

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Historical Society	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	1,709	1,590	1,196
Receipts:			
Ad Valorem Tax	14,793	15,944	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	938	76	83
Motor Vehicle Tax	1,364	738	1,617
Recreational Vehicle Tax	25	16	33
16/20 M Vehicle Tax	55	28	61
Commercial Vehicle Tax		95	184
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-124	-121	-124
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	17,051	16,776	1,854
Resources Available:	18,760	18,366	3,050
Expenditures:			
Culture & Recreation			
Appropriation	17,170	17,170	18,820
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	17,170	17,170	18,820
Unencumbered Cash Balance Dec 31	1,590	1,196	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	17,294	17,170	18,820
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			18,820
Tax Required			15,770
Delinquent Comp Rate: 4.0%			631
Amount of 2017 Ad Valorem Tax			16,401

Adopted Budget Free Fair	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	16,508	15,833	11,776
Receipts:			
Ad Valorem Tax	133,145	144,860	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	9,129	678	754
Motor Vehicle Tax	13,181	6,628	14,691
Recreational Vehicle Tax	238	139	298
16/20 M Vehicle Tax	541	255	551
Commercial Vehicle Tax		857	1,674
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,118	-1,099	-1,007
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	155,116	152,318	16,961
Resources Available:	171,624	168,151	28,737
Expenditures:			
Culture and Recreation			
Appropriation	155,791	156,375	156,375
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	155,791	156,375	156,375
Unencumbered Cash Balance Dec 31	15,833	11,776	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	156,909	156,375	156,375
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			156,375
Tax Required			127,638
Delinquent Comp Rate: 4.0%			5,106
Amount of 2017 Ad Valorem Tax			132,744

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Council on Aging	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	10,362	9,721	7,156
Receipts:			
Ad Valorem Tax	86,196	89,074	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,403	439	464
Motor Vehicle Tax	8,964	4,289	9,033
Recreational Vehicle Tax	162	90	183
16/20 M Vehicle Tax	352	165	339
Commercial Vehicle Tax		554	1,030
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-724	-676	-690
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	100,353	93,935	10,359
Resources Available:	110,715	103,656	17,515
Expenditures:			
Health and Welfare			
Appropriation	100,994	96,500	105,000
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	100,994	96,500	105,000
Unencumbered Cash Balance Dec 31	9,721	7,156	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	101,718	96,500	105,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			105,000
			Tax Required 87,485
Delinquent Comp Rate:		4.0%	3,499
Amount of 2017 Ad Valorem Tax			90,984

Adopted Budget Ambulance	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	241,322	134,684	48,322
Receipts:			
Ad Valorem Tax	159,369	255,333	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	17,103	813	1,330
Motor Vehicle Tax	19,893	7,933	25,894
Recreational Vehicle Tax	359	167	525
16/20 M Vehicle Tax	1,377	305	971
Commercial Vehicle Tax		1,025	2,951
Watercraft Tax			0
Charges for Services			
Fees Collected	79,564	75,000	75,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,339	-1,938	-2,211
Miscellaneous	820		
Does miscellaneous exceed 10% of Total R			
Total Receipts	277,146	338,638	104,460
Resources Available:	518,468	473,322	152,782
Expenditures:			
Health and Welfare			
Personal Services	225,299	200,000	208,000
Commodities	29,538	50,000	50,000
Contractual Services	43,947	75,000	75,000
Capital Outlay		100,000	100,000
Transfer to Equipment Reserve	85,000		
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	383,784	425,000	433,000
Unencumbered Cash Balance Dec 31	134,684	48,322	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	407,327	425,000	433,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			433,000
			Tax Required 280,218
Delinquent Comp Rate:		4.0%	11,209
Amount of 2017 Ad Valorem Tax			291,427

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Appraiser's Cost	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	12,794	70,606	57,824
Receipts:			
Ad Valorem Tax	215,275	203,058	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	11,621	1,097	1,058 ✓
Motor Vehicle Tax	20,818	10,712	20,593 ✓
Recreational Vehicle Tax	376	225	417 ✓
16/20 M Vehicle Tax	259	412	772 ✓
Commercial Vehicle Tax		1,385	2,347 ✓
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,808	-1,541	-729 ✓
Miscellaneous	892		
Does miscellaneous exceed 10% of Total R			
Total Receipts	247,433	215,348	24,458
Resources Available:	260,227	285,954	82,282
Expenditures:			
General Government			
Personal Services	166,548	186,430	132,433 ✓
Commodities	7,379	12,000	12,000 ✓
Contractual Services	14,694	26,200	26,800 ✓
Capital Outlay		3,500	3,500 ✓
Transfer to Equipment Reserve	1,000		
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	189,621	228,130	174,733
Unencumbered Cash Balance Dec 31	70,606	57,824	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	232,928	228,130	174,733
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			174,733
Tax Required			92,451
Delinquent Comp Rate: 4.0%			3,698
Amount of 2017 Ad Valorem Tax			96,149 ✓

Adopted Budget Direct Election Expense	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	33,492	41,256	16,686
Receipts:			
Ad Valorem Tax	33,745	17,395	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,017	172	91 ✓
Motor Vehicle Tax	2,216	1,678	1,764 ✓
Recreational Vehicle Tax	40	35	36 ✓
16/20 M Vehicle Tax	165	65	66 ✓
Commercial Vehicle Tax		217	201 ✓
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-283	-132	-200 ✓
Miscellaneous	135		
Does miscellaneous exceed 10% of Total R			
Total Receipts	38,036	19,430	1,958
Resources Available:	71,528	60,686	18,644
Expenditures:			
General Government			
Personal Service	11,306	13,000	13,000 ✓
Commodities	3,310	6,000	6,000 ✓
Contractual Services	15,656	25,000	25,000 ✓
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	30,272	44,000	44,000
Unencumbered Cash Balance Dec 31	41,256	16,686	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	44,281	44,000	44,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			44,000
Tax Required			25,356
Delinquent Comp Rate: 4.0%			1,014
Amount of 2017 Ad Valorem Tax			26,370 ✓

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Tort Liability	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	108,492	108,492	108,492
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	108,492	108,492	108,492
Expenditures:			
Central Government			
Contractual Services			108,360 ✓
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	108,360
Unencumbered Cash Balance Dec 31	108,492	108,492	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	108,492	108,492	108,360
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			108,360
Tax Required			0
Delinquent Comp Rate: 4.0%			0
Amount of 2017 Ad Valorem Tax			0

Adopted Budget Employee Benefits	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	972,776	507,243	127,822
Receipts:			
Ad Valorem Tax	896,510	1,589,997	XXXXXXXXXXXXXXXXXX
Delinquent Tax	72,365	4,570	8,281 ✓
Motor Vehicle Tax	94,989	44,623	161,246 ✓
Recreational Vehicle Tax	1,716	937	3,267 ✓
16/20 M Vehicle Tax	4,049	1,718	6,044 ✓
Commercial Vehicle Tax		5,768	18,378 ✓
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-7,530	-12,067	-13,397 ✓
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	1,062,099	1,635,546	183,819
Resources Available:	2,034,875	2,142,789	311,641
Expenditures:			
Central Government			
Personal Services	1,527,633	2,014,967	2,009,967 ✓
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	1,527,633	2,014,967	2,009,967
Unencumbered Cash Balance Dec 31	507,243	127,822	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	1,573,467	2,014,967	2,009,967
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,009,967
Tax Required			1,698,327
Delinquent Comp Rate: 4.0%			67,933
Amount of 2017 Ad Valorem Tax			1,766,260 ✓

Gray County

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2016 is to be shown)

2018

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Highway		Reg of Deeds Technology		Special Health		Regional Bio-Terrorism		Ambulance Sp. Equipment		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	747	Cash Balance Jan 1	17,918	Cash Balance Jan 1	98,160	Cash Balance Jan 1	723	Cash Balance Jan 1	13,576	131,124
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Sale of Equipment	237,295	Lic., permits & fees	9,948	Charges for Services	87,523	Grants	36,015	Donations	1,200	
				Other Revenues	73,979					
Total Receipts	237,295	Total Receipts	9,948	Total Receipts	161,502	Total Receipts	36,015	Total Receipts	1,200	445,960
Resources Available:	238,042	Resources Available:	27,866	Resources Available:	259,662	Resources Available:	36,738	Resources Available:	14,776	577,084
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	184,798	Commodities	2,757	Commodities	45,800	Contractual Services	35,788			
		Capital Outlay	3,861	Contractual Services	17,088					
				Reimbursed expense	-521					
Total Expenditures	184,798	Total Expenditures	6,618	Total Expenditures	62,367	Total Expenditures	35,788	Total Expenditures	0	289,571
Cash Balance Dec 31	53,244	Cash Balance Dec 31	21,248	Cash Balance Dec 31	197,295	Cash Balance Dec 31	950	Cash Balance Dec 31	14,776	287,513 **
										287,513 **

**Note: These two block figures should agree.

Gray County

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2016 is to be shown)

2018

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
PSAP 911E		Ambulance Sp. Eq. south		Search & Rescue		Enhanced 911 Grant		Capital Improvements		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	181,119	Cash Balance Jan 1	9,241	Cash Balance Jan 1	146	Cash Balance Jan 1	3,561	Cash Balance Jan 1	2,537,246	2,731,313

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Lic, permits & fees	50,725							Interest idle funds	7,200	
Interest income	85							Op Transfers in	264,473	
Grants	678									
Total Receipts	51,488	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	271,673	323,161
Resources Available:	232,607	Resources Available:	9,241	Resources Available:	146	Resources Available:	3,561	Resources Available:	2,808,919	3,054,474

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	38,801							Contractual Services	12,526	
Total Expenditures	38,801	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	12,526	51,327
Cash Balance Dec 31	193,806	Cash Balance Dec 31	9,241	Cash Balance Dec 31	146	Cash Balance Dec 31	3,561	Cash Balance Dec 31	2,796,393	3,003,147 **
										3,003,147 **

**Note: These two block figures should agree.

Gray County

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2016 is to be shown)

2018

Non-Budgeted Funds-C

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Equipment Reserve		P.A.T.F.		Sex Offender		Special Law Enforce. Trus		Special Vehicle		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	828,784	Cash Balance Jan 1	18,920	Cash Balance Jan 1	2,240	Cash Balance Jan 1	6,079	Cash Balance Jan 1	35,693	891,716

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest idle funds	3,201	Lic, Permits & Fees	3,290	Lic, Permits & Fees	720	Interest on idle funds	17	Lic, Permits & Fees	60,687	
Oper. Transfers In	190,515									
Total Receipts	193,716	Total Receipts	3,290	Total Receipts	720	Total Receipts	17	Total Receipts	60,687	258,430
Resources Available:	1,022,500	Resources Available:	22,210	Resources Available:	2,960	Resources Available:	6,096	Resources Available:	96,380	1,150,146

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital outlay	270,000	Remittance to State	1,638	Contractual Services	500			Personal Services	31,305	
								Op Transfers Out	37,043	
Total Expenditures	270,000	Total Expenditures	1,638	Total Expenditures	500	Total Expenditures	0	Total Expenditures	68,348	340,486
Cash Balance Dec 31	752,500	Cash Balance Dec 31	20,573	Cash Balance Dec 31	2,460	Cash Balance Dec 31	6,096	Cash Balance Dec 31	28,032	809,660 **
										809,660 **

**Note: These two block figures should agree.

Gray County

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2016 is to be shown)

2018

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Postage		Local Drug Seizure		Veterans Memorial		Law Enforcement Equip.		Alcohol Programs		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	4,288	Cash Balance Jan 1	22,556	Cash Balance Jan 1	2,577	Cash Balance Jan 1	596	Cash Balance Jan 1	523	30,540

Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Miscellaneous	9,887	Other income	125					
Total Receipts	0	Total Receipts	9,887	Total Receipts	125	Total Receipts	0	Total Receipts	0	10,012
Resources Available:	4,288	Resources Available:	32,443	Resources Available:	2,702	Resources Available:	596	Resources Available:	523	40,552

Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	2,427	Contractual Services	959							
Total Expenditures	2,427	Total Expenditures	959	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	3,386
Cash Balance Dec 31	1,861	Cash Balance Dec 31	31,484	Cash Balance Dec 31	2,702	Cash Balance Dec 31	596	Cash Balance Dec 31	523	37,166 **
										37,166 **

**Note: These two block figures should agree.

Gray County

NON-BUDGETED FUNDS (D)
(Only the actual budget year for 2016 is to be shown)

2018

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Parks and Recreation		Rural Fire Training				County Clerk Technology		County Treasurer Technology		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	335	Cash Balance Jan 1	600	Cash Balance Jan 1		Cash Balance Jan 1	2,579	Cash Balance Jan 1	2,579	6,093
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Miscellaneous	3,300			Lic, Permits & Fees	2,487	Lic, Permits & Fees	2,487	
Total Receipts	0	Total Receipts	3,300	Total Receipts	0	Total Receipts	2,487	Total Receipts	2,487	8,274
Resources Available:	335	Resources Available:	3,900	Resources Available:	0	Resources Available:	5,066	Resources Available:	5,066	14,367
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Capital Outlay	1,231			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	1,231	Total Expenditures	0	1,231
Cash Balance Dec 31	335	Cash Balance Dec 31	3,900	Cash Balance Dec 31	0	Cash Balance Dec 31	3,835	Cash Balance Dec 31	5,066	13,136
										13,136

**Note: These two block figures should agree.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Rural Fire District	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	0	34,666	36,032
Receipts:			
Ad Valorem Tax	144,958	117,937	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	8,747	739	614
Motor Vehicle Tax	1,929	10,252	8,401
Recreational Vehicle Tax	30	203	152
16/20 M Vehicle Tax	481	122	792
Commercial Vehicle Tax		1,499	1,167
Watercraft Tax			
Gifts from wind energy companies	26,595	20,384	20,384
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	1,122		
Does miscellaneous exceed 10% of Total			
Total Receipts	183,862	151,136	31,510
Resources Available:	183,862	185,802	67,542
Expenditures:			
Personal Services	18,802	19,270	19,444
Commodities	19,605	30,000	35,000
Contractual Services	50,789	50,500	60,000
Capital Outlay		50,000	45,000
Transfer to Equipment Reserve	60,000		
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	149,196	149,770	159,444
Unencumbered Cash Balance Dec 31	34,666	36,032	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	149,300	149,770	159,444
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			159,444
Tax Required			91,902
Delinquent Comp Rate: 4.0%			3,676
Amount of 2017 Ad Valorem Tax			95,578

Adopted Budget County Library	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	755	7,351	4,116
Receipts:			
Ad Valorem Tax	30,214	27,865	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,587		
Motor Vehicle Tax	1,219		1,977
Recreational Vehicle Tax	23		44
16/20 M Vehicle Tax	158		178
Commercial Vehicle Tax			257
Watercraft Tax			0
Other Income			
Gifts from wind energy companies	5,395	3,400	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	40,596	31,265	2,456
Resources Available:	41,351	38,616	6,572
Expenditures:			
Transfer to related municipal entity	34,000	34,500	34,500
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	34,000	34,500	34,500
Unencumbered Cash Balance Dec 31	7,351	4,116	xxxxxxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount	149,300	149,770	34,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			34,500
Tax Required			27,928
Delinquent Comp Rate: 4.0%			1,117
Amount of 2017 Ad Valorem Tax			29,045

NOTICE OF BUDGET HEARING

The governing body of

Gray County

will meet on August 15, 2017 at 10:00 AM at Gray County Courthouse, Cimarron, Kansas 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, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Est. Tax Rate*
General	2,397,639	6.376	2,381,454	5.311	2,552,470	491,094	4.981
Road & Bridge	3,206,149	25.723	3,233,000	28.448	3,535,000	2,635,390	26.731
Special Bridge	102,855		102,000		400,000	206,465	2.094
Waste Disposal	643,651	0.922	671,670	1.005	689,000	60,061	0.609
Noxious Weed	132,956	1.601	126,810	0.662	141,500	60,120	0.610
County Health	211,636	1.967	214,981	2.219	236,642	207,433	2.104
Mental Health	46,641	0.444	46,643	0.485	46,643	39,217	0.398
Intellectual Disability	32,327	0.306	32,329	0.339	32,329	27,088	0.275
Conservation District	24,999	0.238	25,000	0.259	25,000	20,991	0.213
Extension Council	158,454	1.536	161,664	1.683	164,897	140,923	1.429
Historical Society	17,170	0.167	17,170	0.179	18,820	16,401	0.166
Free Fair	155,791	1.503	156,375	1.627	156,375	132,744	1.346
Council on Aging	100,994	0.973	96,500	1.000	105,000	90,984	0.923
Ambulance	383,784	1.799	425,000	2.868	433,000	291,427	2.956
Appraiser's Cost	189,621	2.430	228,130	2.281	174,733	96,149	0.975
Direct Election Expense	30,272	0.381	44,000	0.195	44,000	26,370	0.267
Tort Liability					108,360		
Employee Benefits	1,527,633	10.120	2,014,967	17.860	2,009,967	1,766,260	17.915
Non-Budgeted Funds-A	289,571						
Non-Budgeted Funds-B	51,327						
Non-Budgeted Funds-C	340,486						
Non-Budgeted Funds-D	3,386						
Non-Budgeted Funds-E	1,231						
Total County	10,043,955	56.486	9,977,693	66.421	10,873,736	6,309,117	63.992
Rural Fire District	149,196	2.281	149,770	1.860	159,444	95,578	1.351
County Library	34,000	0.565	34,500	0.523	34,500	29,045	0.493
Totals	10,227,151		10,161,963		11,067,680	6,433,740	
Less: Transfers	492,031		0		115,000		
Net Expenditure	9,735,120		10,161,963		10,952,680		
Total Tax Levied	5,102,135		6,311,642		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	90,323,938		92,737,406		98,591,021		

Outstanding Indebtedness,

	2015	2016	2017
January 1,			
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	152,413	373,089	463,482
Total	152,413	373,089	463,482

*Tax rates are expressed in mills

Ashley Rogers
Clerk

Gray County

2018

2018 Neighborhood Revitalization Rebate

Budgeted Funds for 2018	2017 Ad Valorem before Rebate**	2017 Mil Rate before Rebate	Estimate 2018 NR Rebate
General	487,220	4.942	3,725
			0
Road & Bridge	2,614,601	26.520	19,990
Special Bridge	204,836	2.078	1,566
Waste Disposal	59,587	0.604	456
Noxious Weed	59,646	0.605	456
County Health	205,797	2.087	1,573
Mental Health	38,908	0.395	297
Intellectual Disability	26,875	0.273	205
Conservation District	20,826	0.211	159
Extension Council	139,811	1.418	1,069
Historical Society	16,272	0.165	124
Free Fair	131,696	1.336	1,007
Council on Aging	90,267	0.916	690
Ambulance	289,127	2.933	2,211
Appraiser's Cost	95,391	0.968	729
Direct Election Expense	26,162	0.265	200
Tort Liability			0
Employee Benefits	1,752,327	17.774	13,397
TOTAL	6,259,349	63.488	47,854

2017 July 1 Valuation: 98,591,021

Valuation Factor: 98,591.021

Neighborhood Revitalization Subj to Rebate: 753,771

Neighborhood Revitalization factor: 753.771

**This information comes from the 2018 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.

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Gray County

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Ashley Rogers
Clerk