CERTIFICATE

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Cowley 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	19,301,986	10,585,963	25.814
Debt Service	10-113	7	773,278	594,243	1.450
Road & Bridge	68-5,101		7,338,931	5,444,628	13.277
035 Noxious Weeds	21-1318	9	348,650	174,976	0.427
042 South Annex Sales Tax		10	10		
045 Economic Development		10	321,455		
050 Transfer Station		11	1,270,300		
070 911 Systems		11	253,000		
072 Records Mgmt System		12	69,300		
075 Community Corrections		12	749,621		
080 Juvinile Services		13	776,270		
081 Juvenile Serv Reinvest		13	80,085		
082 Comm Serv Prevention		14	74,490		
083 JCAB		14	100,262		
105 Special Alcohol		15	15,000		
110 Special Parks & Rec		15	45,000		
115 County Attorney Training		16	10,000		
116 County Atty Forefeiture		16	324		
120 Drug Screening		17	30,000		
132 Jail Sales Tax Surplus		17			
133 S. Annex Debt Service		18			
134 South Annex Surplus		18	803,425		
136 GO Bridge Bonds		19	2,326,480		
141 Special Law Enforcement		19	90,000		
142 Firearms Range		20	6,800		
143 Jail Enterprise		20			
145 Self Insured Benefits		21	2,315,000		
150 CDDO		21	399,504		
152 Oil & Gas Depletion		22			
137 GO 21 Cost of Issuance		22	16,106		
Non-Budgeted Funds-A		23			
Non-Budgeted Funds-B		24			
Non-Budgeted Funds-C		25			
Totals		xxxxx	37,515,277	16,799,810	40.968
Budget Hearing Notice		26			
Budget Hearing Notice 2		27			
Combined Rate and Budget Hearing		26			
Combined Rate and Budget Hearing 2		27			
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
410,095,186
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	39.553
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: Oct. 27 2025

County Clerk

Governing Body

CPA Summary

CERTIFICATE (2)

Table of Contents:		Page No.	2026 Proposed Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	November 1st Valuation	Final Tax Rate (County Clerk's Use Only)
Special District Funds	K.S.A.					
Fire District 1	19-3610		52,703	43,087		
Fire District 2	19-3610		93,848	85,953		
Fire District 3	19-3610		89,396	74,452		
Fire District 4	19-3610		128,016	117,261		
Fire District 5	19-3610		549,200	489,097		
Fire District 6	19-3610		63,720	57,750		
Fire District 7	19-3610		359,201	323,942		
Fire District 8	19-3610		80,440	32,437		
TOTALS		xxxxxx	1416524	1223979		

Attest: _____, 2025

_____
County Clerk

CPA Summary

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	11,913,572	1,006,799	18,534	0	21,121	0
Debt Service	534,773	45,193	832	0	948	0
Road & Bridge	3,601,936	304,395	5,603	0	6,386	0
035 Noxious Weeds	171,271	14,474	266	0	304	0
TOTAL	16,221,552	1,370,861	25,235	0	28,759	0

County Treas Motor Vehicle Estimate 1,370,861

County Treas Recreational Vehicle Estimate 25,235

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 28,759

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.08451

Recreational Vehicle Factor 0.00156

16/20M Vehicle Factor 0.00000

Commercial Vehicle Factor 0.00177

Watercraft Factor 0.00000

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	Spl Equipment	252,000	300,000	300,000	Res 25-02
R&B	Spl Equipment	300,000	300,000	300,000	Res 25-02
R&B	Spl Machinery	300,000	300,000	300,000	Res 25-02
General	Cap Outlay	165,000	500,000	500,000	Res 25-02
Juvenile Services	Fund 082 & 083	217,642	-	-	Commission
Jail Sales Tax Surplus	General	137,557	-	-	Commission
	Total	1372199	1400000	1400000	
	Adjustments*				
	Adjusted Totals	1372199	1400000	1400000	

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

Cowley County

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:											
Series 2021	4/8/2021	4/8/2041	1.49	9,670,000	8,460,000	2/1	8/1	148,677	425,000	135,927	440,000
Total G.O. Bonds					**8,460,000**			**148,677**	**425,000**	**135,927**	**440,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**8,460,000**			**148,677**	**425,000**	**135,927**	**440,000**

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
				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	8,156,336	10,492,360	6,772,744
Receipts:			
Ad Valorem Tax	10,362,639	11,913,572	xxxxxxxxxxxxxxxx
Delinquent Tax	288,499	300,000	
Motor Vehicle Tax	1,161,992	982,639	1,006,799
Recreational Vehicle Tax	21,755	17,690	18,534
16/20M Vehicle Tax	40,890	33,607	0
Commercial Vehicle Tax	24,423	21,234	21,121
Watercraft Tax	0	0	0
Gross Earnings (Intangible) Tax	109,010	89,782	115,475
Severence Tax	31,978	0	0
Local Alcoholic Liquor	5,277	4,000	4,000
CMB	150	200	200
County Officer Fee	261,039	180,000	180,000
PILOT	11,509	7,000	7,000
Game License	2	150	150
Delinquent Personal Fees	33,729	30,000	30,000
Current Tax Penalty	290,162	150,000	150,000
Civil Process Fees	14,930	20,000	20,000
Vehicle TaxPenalty	6,448	4,500	4,500
Work Release	1,666	14,000	14,000
Indigent Fees	37,646	45,000	45,000
Rentals	56,950	17,000	17,000
Memorial Lawn Cemetery Fees	11,236	12,000	12,000
Reimbursements	10,800	0	0
Attorney's Diversion	8,950	14,000	14,000
Other Grants	664	0	0
Offenders Sourced Income	103,547	200,000	125,000
Permit Fees	6,500	6,500	6,500
Conceal and Carry	2,340	2,000	2,000
Emergency Management	27,198	40,000	30,000
Transfers in	2,246,597	0	0
Motor Vehicles License Fees		100,000	0
In Lieu of Taxes (IRB)		0	0
Interest on Idle Funds	1,308,165	20,000	100,000
Neighborhood Revitalization Rebate		0	0
Miscellaneous	161,476	0	20,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**16,648,167**	**14,224,874**	**1,943,279**
Resources Available:	**24,804,503**	**24,717,234**	**8,716,023**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	24,804,503	24,717,234	8,716,023
Expenditures:			
General Fund Payroll	8,390,463	8,981,500	9,231,500
County Commission	7,605	12,225	12,225
General Administration (Non Dept)	695,194	3,698,526	4,413,526
County Administrator	17,892	40,295	57,000
County Coroner	69,308	115,000	115,000
Memorial Lawn Cemetery	38,270	43,900	43,900
Emergency Services	18,054	43,900	96,900
County Counselor	2,544	2,200	5,000
County Clerk	90,111	120,779	132,825
County Treasurer	44,695	51,800	55,300
Facility Management	363,542	690,000	690,000
District Court	580,493	434,750	539,350
Register of Deeds	15,423	21,800	21,800
County Attorney	37,889	58,500	71,500
Emergency Management (OLD)	36,899	66,400	0
County Sheriff	515,705	600,700	729,450
County Jail	603,100	728,200	713,700
Appraiser	79,463	111,000	103,500
MIS	576,430	647,600	737,300
City-County Health Department	280,500	280,500	280,500
Historical Society	7,500	7,500	8,000
Humane Society	4,000	4,000	5,000
Juvenile Services	15	160	0
Ambulance	1,264,414	614,255	650,000
Reach	45,000	45,000	45,710
Cherokee Strip Museum	7,500	7,500	7,500
Mental Health	161,500	161,500	170,000
Conservation District	38,000	38,000	38,000
Council on Aging	151,000	151,000	151,000
Extension Council	153,000	153,000	160,000
Fair	4,000	4,000	4,000
CASA	4,000	4,000	5,000
Big Brother Big Sister	5,000	5,000	7,500
Farm Property	2,134	0	0
Crime Stoppers	1,500	0	0
Subtotal	14,312,143	17,944,490	19,301,986
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**14,312,143**	**17,944,490**	**19,301,986**
Unencumbered Cash Balance Dec 31	10,492,360	6,772,744	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	16,867,047	19,744,490	19,301,986
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,301,986
		Tax Required	10,585,963
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	10,585,963

CPA Summary

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:			
General Fund Payroll			
Salaries	6,041,033	7,000,000	7,250,000
Medicare	444,497	525,000	525,000
Health Ins/Retirement	1,775,930	1,350,000	1,350,000
Work Comp/Unempl	129,003	106,500	106,500
Total	8,390,463	8,981,500	9,231,500
County Commission			
Contractual	5,726	6,225	6,225
Commodities	1,879	1,000	1,000
Capital Outlay	0	5,000	5,000
Total	7,605	12,225	12,225
General Administration (Non Dept)			
Personnel Services	6,173	0	0
Contractual	675,478	698,526	698,526
Commodities	13,543	1,000,000	1,715,000
Capital Outlay	0	2,000,000	2,000,000
Total	695,194	3,698,526	4,413,526
County Administrator			
Contractual	9,649	16,200	22,000
Commodities	8,243	4,095	5,000
Capital Outlay	0	20,000	30,000
Total	17,892	40,295	57,000
County Coroner			
Contractual	69,308	115,000	115,000
Commodities	0	0	0
Capital Outlay	0	0	0
Total	69,308	115,000	115,000
Memorial Lawn Cemetery			
Contractual	8,185	13,600	13,600
Commodities	25,799	20,300	20,300
Capital Outlay	4,286	10,000	10,000
Total	38,270	43,900	43,900
Emergency Services			
Contractual	15,623	29,900	75,000
Commodities	2,431	4,000	11,900
Capital Outlay		10,000	10,000
Total	18,054	43,900	96,900
County Counselor			
Contractual	2,544	2,200	5,000
Commodities	0	0	0
Capital Outlay	0	0	0
Total	2,544	2,200	5,000
Total - Page 6b	**9,239,330**	**12,937,546**	**13,975,051**

Cowley County 2026

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:			
County Clerk			
Contractual	29,997	75,450	92,000
Commodities	16,579	35,329	35,825
Capital Outlay	43,535	10,000	5,000
Total	90,111	120,779	132,825
County Treasurer			
Contractual	38,469	42,800	44,800
Commodities	5,956	4,000	5,500
Capital Outlay	270	5,000	5,000
Total	44,695	51,800	55,300
Facility Management			
Contractual		625,000	625,000
Commodities	345,435	15,000	15,000
Capital Outlay	18,107	50,000	50,000
Total	363,542	690,000	690,000
District Court			
Contractual	557,324	390,500	495,100
Commodities	13,036	16,250	16,250
Capital Outlay	10,133	28,000	28,000
Total	580,493	434,750	539,350
Register of Deeds			
Contractual	12,521	16,800	16,800
Commodities	2,902	5,000	5,000
Capital Outlay	0	0	0
Total	15,423	21,800	21,800
County Attorney			
Contractual	32,398	39,500	48,500
Commodities	5,491	9,000	9,000
Capital Outlay	0	10,000	14,000
Total	37,889	58,500	71,500
Emergency Management (OLD)			
Contractual	32,140	45,800	0
Commodities	4,759	10,600	0
Capital Outlay		10,000	0
Total	36,899	66,400	0
County Sheriff			
Contractual	139,403	145,000	187,850
Commodities	169,624	261,000	245,600
Capital Outlay	206,678	194,700	296,000
Total	515,705	600,700	729,450
Total - Page 6c	**1,684,757**	**2,044,729**	**2,240,225**

Cowley County 2026

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:			
County Jail			
Contractual	311,028	332,700	352,200
Commodities	288,223	358,500	356,500
Capital Outlay	3,849	37,000	5,000
Total	603,100	728,200	713,700
Appraiser			
Contractual	65,626	79,000	75,000
Commodities	13,837	22,000	22,500
Capital Outlay		10,000	6,000
Total	79,463	111,000	103,500
MIS			
Contractual	232,354	345,100	348,300
Commodities	581	2,500	4,000
Capital Outlay	343,495	300,000	385,000
Total	576,430	647,600	737,300
City-County Health Department			
Appropriation	280,500	280,500	280,500
Total	280,500	280,500	280,500
Historical Society			
Appropriation	7,500	7,500	8,000
Total	7,500	7,500	8,000
Humane Society			
Appropriation	4,000	4,000	5,000
Total	4,000	4,000	5,000
Juvenile Services			
Contractual	15	15	0
Commodities		145	0
Total	15	160	0
Total - Page 6d	**1,551,008**	**1,778,960**	**1,848,000**

Cowley County 2026

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:			
Ambulance			
Appropriation	1,264,414	614,255	650,000
Total	1,264,414	614,255	650,000
Reach			
Appropriation	45,000	45,000	45,710
Total	45,000	45,000	45,710
Cherokee Strip Museum			
Appropriation	7,500	7,500	7,500
Total	7,500	7,500	7,500
Mental Health			
Appropriation	161,500	161,500	170,000
Total	161,500	161,500	170,000
Conservation District			
Appropriation	38,000	38,000	38,000
Total	38,000	38,000	38,000
Council on Aging			
Appropriation	151,000	151,000	151,000
Total	151,000	151,000	151,000
Extension Council			
Appropriation	153,000	153,000	160,000
Total	153,000	153,000	160,000
Fair			
Appropriation	4,000	4,000	4,000
Total	4,000	4,000	4,000
CASA			
Appropriation	4,000	4,000	5,000
Total	4,000	4,000	5,000
Total - Page6e	**1,828,414**	**1,178,255**	**1,231,210**

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:			
Big Brother Big Sister			
Appropriation	5,000	5,000	7,500
Total	5,000	5,000	7,500
Farm Property			
Appropriation	2,134	0	0
Total	2,134	0	0
Crime Stoppers			
Appropriation	1,500	0	0
Total	1,500	0	0
Total - Page 6f	8,634	5,000	7,500
Total - Page 6b	9,239,330	12,937,546	13,975,051
Total - Page 6c	1,684,757	2,044,729	2,240,225
Total - Page 6d	1,551,008	1,778,960	1,848,000
Total - Page 6e	1,828,414	1,178,255	1,231,210
Total Detail Expenditures**	**14,312,143**	**17,944,490**	**19,301,986**

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

Cowley County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	141,110	258,128	132,062
Receipts:			
Ad Valorem Tax	611,761	534,773	xxxxxxxxxxxxxxxxx
Delinquent Tax	12,113		
Motor Vehicle Tax	64,300	58,147	45,193
Recreational Vehicle Tax	1,204	1,047	832
16/20M Vehicle Tax	2,063	1,989	0
Commercial Vehicle Tax	1,351	1,256	948
Watercraft Tax			0
PILOT	354	0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**693,146**	**597,212**	**46,973**
Resources Available:	**834,256**	**855,340**	**179,035**
Expenditures:			
Principal	415,000	550,000	600,000
Interest	161,128	173,278	173,278
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**576,128**	**723,278**	**773,278**
Unencumbered Cash Balance Dec 31	258,128	132,062	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	723,278	723,278	773,278
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	773,278
		Tax Required	594,243
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	594,243

CPA Summary

Cowley County 2026

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	1,283,948	1,860,180	601,919
Receipts:			
Ad Valorem Tax	4,287,689	3,601,936	xxxxxxxxxxxxxxxx
Delinquent Tax	83,115	57,000	
Motor Vehicle Tax	275,288	407,645	304,395
Recreational Vehicle Tax	5,154	7,338	5,603
16/20M Vehicle Tax	9,731	13,942	0
Commercial Vehicle Tax	5,786	8,809	6,386
Watercraft Tax			0
Special City & County Highway	973,433	960,000	960,000
County Equalization	0	0	0
PILOT	2,480	1,000	1,000
District Income	0	15,000	15,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	48,460	8,000	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,691,136**	**5,080,670**	**1,292,384**
Resources Available:	**6,975,084**	**6,940,850**	**1,894,303**

Cowley County 2026

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	6,975,084	6,940,850	1,894,303
Expenditures from detail page:			
Road and Bridge Payroll	1,760,821	2,770,000	2,771,500
District Expenses	3,354,083	3,568,931	4,567,431
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	5,114,904	6,338,931	7,338,931
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,114,904**	**6,338,931**	**7,338,931**
Unencumbered Cash Balance Dec 31	1,860,180	601,919	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	5,831,831	6,338,931	7,338,931
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,338,931
		Tax Required	5,444,628
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	5,444,628

CPA Summary

Cowley County 2026

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Road and Bridge Payroll			
Salaries	1,760,821	2,770,000	2,771,500
Total	1,760,821	2,770,000	2,771,500
District Expenses			
Contractual	147,715	323,481	323,481
Commodities	2,422,572	1,818,950	1,818,950
Capital Outlay	183,796	826,500	1,425,000
Tranfer Out	600,000	600,000	1,000,000
Total	3,354,083	3,568,931	4,567,431
Total	0	0	0
Total Detail Expenditures**	5,114,904	6,338,931	7,338,931

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

Cowley County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **035 Noxious Weeds**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	179,496	310,756	158,630
Receipts:			
Ad Valorem Tax	247,630	171,271	xxxxxxxxxxxxxxxxx
Delinquent Tax	5,297		
Motor Vehicle Tax	27,284	23,518	14,474
Recreational Vehicle Tax	511	423	266
16/20 M Vehicle Tax	433	804	0
Commercial Vehicle Tax	574	508	304
Watercraft Tax			0
PILOT	143	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**281,872**	**196,524**	**15,044**
Resources Available:	**461,368**	**507,280**	**173,674**
Expenditures:			
Salaries	72,514	211,000	211,000
Conractual	11,033	22,650	22,650
Commodities	62,370	90,000	90,000
Capital Outlay	4,695	25,000	25,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**150,612**	**348,650**	**348,650**
Unencumbered Cash Balance Dec 31	310,756	158,630	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	313,650	348,650	348,650
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	348,650
		Tax Required	174,976
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	174,976

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **042 South Annex Sales Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	10
Receipts:			
Sales Tax	4	10	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4**	**10**	**0**
Resources Available:	**4**	**10**	**10**
Expenditures:			
Transfer to surplus	4		10
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4**	**0**	**10**
Unencumbered Cash Balance Dec 31	0	10	0
2024/2025/2026 Budget Authority Amoun	1,163	0	10

Adopted Budget

045 Economic Development	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	295,718	306,386	144,931
Receipts:			
Appropriations	67,500	90,000	90,000
Private Investment		20,000	20,000
Transfer from General	45,000	45,000	45,000
Projects	24,866	5,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**137,366**	**160,000**	**180,000**
Resources Available:	**433,084**	**466,386**	**324,931**
Expenditures:			
Salaries	110,304	179,155	179,155
Contractual	5,739	47,800	47,800
Commodities	1,352	9,000	9,000
Capital Outlay	9,303	85,500	85,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**126,698**	**321,455**	**321,455**
Unencumbered Cash Balance Dec 31	306,386	144,931	3,476
2024/2025/2026 Budget Authority Amoun	321,455	321,455	321,455

CPA Summary

Cowley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **050 Transfer Station**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,524,311	3,011,340	3,016,040
Receipts:			
Landfill fees	1,744,396	1,275,000	1,275,000
Interest on Idle Funds			
Miscellaneous	39,377		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,783,773**	**1,275,000**	**1,275,000**
Resources Available:	**4,308,084**	**4,286,340**	**4,291,040**
Expenditures:			
Salaries	288,629	305,400	305,400
Tonnage Fees	37,254	40,000	40,000
Hauling Fees	679,597	675,000	675,000
Other Contractual	90,828	83,700	83,700
Commodities	142,693	35,200	35,200
Building & fixed Equip	57,743	120,000	120,000
Cash Reserve (2026 column)			
Miscellaneous		11,000	11,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,296,744**	**1,270,300**	**1,270,300**
Unencumbered Cash Balance Dec 31	3,011,340	3,016,040	3,020,740
2024/2025/2026 Budget Authority Amount	1,400,000	1,270,300	1,270,300

Adopted Budget

070 911 Systems	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	341,350	375,227	369,727
Receipts:			
User Fees	237,477	200,000	200,000
Interest on Idle Funds	8,872		
Miscellaneous		500	500
Does miscellaneous exceed 10% of Total R			
Total Receipts	**246,349**	**200,500**	**200,500**
Resources Available:	**587,699**	**575,727**	**570,227**
Expenditures:			
Contractual	212,472	206,000	253,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**212,472**	**206,000**	**253,000**
Unencumbered Cash Balance Dec 31	375,227	369,727	317,227
2024/2025/2026 Budget Authority Amount	230,000	206,000	253,000

CPA Summary

Cowley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **072 Records Mgmt System**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	186,975	183,732	200,432
Receipts:			
Contribution from Cities	13,148	76,000	76,000
Transfers in	46,548	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**59,696**	**86,000**	**86,000**
Resources Available:	**246,671**	**269,732**	**286,432**
Expenditures:			
Contractual	62,939	69,300	69,300
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**62,939**	**69,300**	**69,300**
Unencumbered Cash Balance Dec 31	183,732	200,432	217,132
2024/2025/2026 Budget Authority Amoun	69,300	69,300	69,300

Adopted Budget

075 Community Corrections	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	362,510	359,246	508,270
Receipts:			
Community Corrections Grant	410,228	539,619	539,619
Case Management	28,755	15,000	15,000
Behavioral Grant		19,155	19,155
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**438,983**	**573,774**	**573,774**
Resources Available:	**801,493**	**933,020**	**1,082,044**
Expenditures:			
Salaries	402,040	400,000	558,445
Contractual	35,112	17,750	148,626
Commodities	5,095	7,000	42,550
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**442,247**	**424,750**	**749,621**
Unencumbered Cash Balance Dec 31	359,246	508,270	332,423
2024/2025/2026 Budget Authority Amoun	464,750	424,750	749,621

CPA Summary

Cowley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **080 Juvinile Services**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	622,563	738,264	739,534
Receipts:			
Graduated Sanction & Prevention	776,530	776,270	776,270
Juvenile and other	7,222		
Program Fees	92,670	25,000	25,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**876,422**	**801,270**	**801,270**
Resources Available:	**1,498,985**	**1,539,534**	**1,540,804**
Expenditures:			
Graduated Sanction & Prevention	518,156	800,000	776,270
Juvenile and other	24,923		0
Transfer out	217,642		0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**760,721**	**800,000**	**776,270**
Unencumbered Cash Balance Dec 31	738,264	739,534	764,534
2024/2025/2026 Budget Authority Amoun	783,459	800,000	776,270

Adopted Budget

081 Juvenile Serv Reinvest	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	171,718	86,728	628
Receipts:			
Grant Revenue			80,210
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**80,210**
Resources Available:	**171,718**	**86,728**	**80,838**
Expenditures:			
Salaries	74,225	78,000	78,885
Contractual	9,498	1,700	1,200
Commodities	1,267	6,400	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**84,990**	**86,100**	**80,085**
Unencumbered Cash Balance Dec 31	86,728	628	753
2024/2025/2026 Budget Authority Amoun	106,860	106,798	80,085

CPA Summary

Cowley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **082 Comm Serv Prevention**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	183,990	74,490
Receipts:			
Transfer in	183,990	0	0
Grant Revnue			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**183,990**	**0**	**0**
Resources Available:	**183,990**	**183,990**	**74,490**
Expenditures:			
Salaries		0	0
Contractual		0	0
Commodities		0	0
Return to State		109,500	74,490
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**109,500**	**74,490**
Unencumbered Cash Balance Dec 31	183,990	74,490	0
2024/2025/2026 Budget Authority Amount	0	109,500	74,490

Adopted Budget

083 JCAB	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	124,972	85,750
Receipts:			
Transfer in	124,972		
Evidence Based Program Grant			100,262
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**124,972**	**0**	**100,262**
Resources Available:	**124,972**	**124,972**	**186,012**
Expenditures:			
Salaries		18,993	37,987
Contractual		20,229	62,275
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**39,222**	**100,262**
Unencumbered Cash Balance Dec 31	124,972	85,750	85,750
2024/2025/2026 Budget Authority Amount	0	100,000	100,262

CPA Summary

Cowley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **105 Special Alcohol**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	19,276	11,017	10,517
Receipts:			
Liquor Tax	5,277	4,000	4,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,277**	**4,000**	**4,500**
Resources Available:	**24,553**	**15,017**	**15,017**
Expenditures:			
Appropriation	13,536	4,500	15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**13,536**	**4,500**	**15,000**
Unencumbered Cash Balance Dec 31	11,017	10,517	17
2024/2025/2026 Budget Authority Amoun	13,536	4,500	15,000

Adopted Budget

110 Special Parks & Rec	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	39,458	44,735	44,235
Receipts:			
Liquor Tax	5,277	4,000	4,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,277**	**4,000**	**4,500**
Resources Available:	**44,735**	**48,735**	**48,735**
Expenditures:			
Appropriation		4,500	45,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**4,500**	**45,000**
Unencumbered Cash Balance Dec 31	44,735	44,235	3,735
2024/2025/2026 Budget Authority Amoun	34,217	4,500	45,000

CPA Summary

Cowley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **115 County Attorney Training**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	26,441	23,764	19,764
Receipts:			
District Court	1,107	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,107**	**0**	**0**
Resources Available:	**27,548**	**23,764**	**19,764**
Expenditures:			
Contractual	3,784	4,000	10,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,784**	**4,000**	**10,000**
Unencumbered Cash Balance Dec 31	23,764	19,764	9,764
2024/2025/2026 Budget Authority Amoun	6,000	6,800	10,000

Adopted Budget

116 County Atty Forefeiture	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	324	324	324
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**324**	**324**	**324**
Expenditures:			
Contractual			324
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**324**
Unencumbered Cash Balance Dec 31	324	324	0
2024/2025/2026 Budget Authority Amoun	324	109,547	324

CPA Summary

Cowley County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **120 Drug Screening**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	106,255	118,479	119,229
Receipts:			
Program Revenues	29,697	26,500	26,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**29,697**	**26,500**	**26,500**
Resources Available:	**135,952**	**144,979**	**145,729**
Expenditures:			
Testing fees & refunds	17,473	25,750	30,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**17,473**	**25,750**	**30,000**
Unencumbered Cash Balance Dec 31	118,479	119,229	115,729
2024/2025/2026 Budget Authority Amoun	25,750	2,315,000	30,000

Adopted Budget

132 Jail Sales Tax Surplus	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	138,557	1,000	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**138,557**	**1,000**	**0**
Expenditures:			
Transfer out	137,557	1,000	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**137,557**	**1,000**	**0**
Unencumbered Cash Balance Dec 31	1,000	0	0
2024/2025/2026 Budget Authority Amoun	137,557	388,699	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **133 S. Annex Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	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 Amoun	25,750	109,500	0

Adopted Budget **134 South Annex Surplus**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,038,244	903,425	803,425
Receipts:			
Transfer In	116		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**116**	**0**	**0**
Resources Available:	**1,038,360**	**903,425**	**803,425**
Expenditures:			
Contractual	134,935	100,000	803,425
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**134,935**	**100,000**	**803,425**
Unencumbered Cash Balance Dec 31	903,425	803,425	0
2024/2025/2026 Budget Authority Amoun	1,000,000	100,000	803,425

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **136 GO Bridge Bonds**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,787,650	2,330,980	2,326,480
Receipts:			
[illegible]			
[illegible]			
[illegible]			
Interest on Idle Funds	193,330	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**193,330**	**0**	**0**
Resources Available:	**7,980,980**	**2,330,980**	**2,326,480**
Expenditures:			
Contractual	5,650,000	4,500	2,326,480
[illegible]			
[illegible]			
[illegible]			
[illegible]			
[illegible]			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,650,000**	**4,500**	**2,326,480**
Unencumbered Cash Balance Dec 31	2,330,980	2,326,480	0
2024/2025/2026 Budget Authority Amoun	5,650,000	4,500	2,326,480

Adopted Budget

141 Special Law Enforcement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	232,216	226,494	291,994
Receipts:			
Phone	18,934	60,000	60,000
fees	3,315	10,000	10,000
[illegible]			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**22,249**	**70,000**	**70,000**
Resources Available:	**254,465**	**296,494**	**361,994**
Expenditures:			
Contractual	2,113	0	0
Commodities	17,190	0	0
Capital Outlay	40,497	4,500	90,000
[illegible]			
[illegible]			
[illegible]			
[illegible]			
Cash Reserve (2026 column)			
Miscellaneous	2,551		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**27,971**	**4,500**	**90,000**
Unencumbered Cash Balance Dec 31	226,494	291,994	271,994
2024/2025/2026 Budget Authority Amoun	70,000	4,500	90,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **142 Firearms Range**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,849	9,913	6,113
Receipts:			
Cities	2,000	2,000	2,000
Transfer in		1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,000**	**3,000**	**3,000**
Resources Available:	**11,849**	**12,913**	**9,113**
Expenditures:			
Contractual	1,886	1,200	1,200
Commodities	50	5,600	5,600
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,936**	**6,800**	**6,800**
Unencumbered Cash Balance Dec 31	9,913	6,113	2,313
2024/2025/2026 Budget Authority Amoun	6,800	6,800	6,800

Adopted Budget

143 Jail Enterprise	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	109,547	0	0
Receipts:			
Interest on Idle Funds	0	1	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**1**	**0**
Resources Available:	**109,547**	**1**	**0**
Expenditures:			
Transfers out	109,547	1	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**109,547**	**1**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	109,547	109,547	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **145 Self Insured Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	979,698	1,275,198	1,260,198
Receipts:			
Contributions	1,849,909	2,300,000	2,300,000
Interest on Idle Funds			
Miscellaneous	158,505		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,008,414**	**2,300,000**	**2,300,000**
Resources Available:	**2,988,112**	**3,575,198**	**3,560,198**
Expenditures:			
Health Ins Premiums	719,379	700,000	700,000
Health Care Claims	990,774	1,400,000	1,400,000
Administrative Fees	2,761	215,000	215,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,712,914**	**2,315,000**	**2,315,000**
Unencumbered Cash Balance Dec 31	1,275,198	1,260,198	1,245,198
2024/2025/2026 Budget Authority Amoun	2,315,000	2,315,000	2,315,000

Adopted Budget **150 CDDO**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	256,439	177,129	186,291
Receipts:			
State Aid	23,452	46,904	46,904
Administration	115,791	231,582	219,439
Screening Revenue	17,400	29,375	25,000
Operating Transfers	90,000	90,000	90,000
Miscellaneous	5,000		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**251,643**	**397,861**	**381,343**
Resources Available:	**508,082**	**574,990**	**567,634**
Expenditures:			
Salaries	230,893	231,195	242,000
Contractual	99,477	147,004	147,004
Commodities	583	3,000	3,000
Capital Outlay		7,500	7,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**330,953**	**388,699**	**399,504**
Unencumbered Cash Balance Dec 31	177,129	186,291	168,130
2024/2025/2026 Budget Authority Amoun	388,699	388,699	399,504

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **152 Oil & Gas Depletion**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,007	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**3,007**	**0**	**0**
Expenditures:			
Transfer out	3,007	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,007**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	3,007	3,007	0

Adopted Budget

137 GO 21 Cost of Issuance	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	16,106	16,106	16,106
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**16,106**	**16,106**	**16,106**
Expenditures:			
Transfer to Surplus			16,106
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**16,106**
Unencumbered Cash Balance Dec 31	16,106	16,106	0
2024/2025/2026 Budget Authority Amoun	0	0	16,106

CPA Summary

Cowley County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: ROD Tech		(2) Fund Name: Capital Improvement		(3) Fund Name: Grant		(4) Fund Name: R&B Mach & Equip		(5) Fund Name: Spl Highway Imp		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	66,307	Cash Balance Jan 1	1,663,298	Cash Balance Jan 1	315,706	Cash Balance Jan 1	1,054,514	Cash Balance Jan 1	1,982,593	5,082,418
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	29,466	Interest	51,979	Grants & Reimb	277,600	Misc	126,247	Interest	48,894	
Interest	2,073	Misc	503,124			Transfers In	300,000	Transfers in	300,000	
		Transfers In	165,000							
Total Receipts	31,539	Total Receipts	720,103	Total Receipts	277,600	Total Receipts	426,247	Total Receipts	348,894	1,804,383
Resources Available:	97,846	Resources Available:	2,383,401	Resources Available:	593,306	Resources Available:	1,480,761	Resources Available:	2,331,487	6,886,801
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	10,076	Contractual	33,263	Contractual	82,310	Cap Out	595,111	Contractual	37,563	
		Cap Out	18,487	Cap Out	11,540			Cap Out	254,754	
				Transfers Out	185,990					
Total Expenditures	10,076	Total Expenditures	51,750	Total Expenditures	277,840	Total Expenditures	595,111	Total Expenditures	292,317	1,227,094
Cash Balance Dec 31	87,770	Cash Balance Dec 31	2,331,651	Cash Balance Dec 31	315,466	Cash Balance Dec 31	885,650	Cash Balance Dec 31	2,039,170	5,659,707 **
										5,659,707 **

**Note: These two block figures should agree.

CPA Summary

Cowley County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name: Spl Equipment		(2) Fund Name: Clerk Tech Fund		(3) Fund Name: Treasurer Tech Fund		(4) Fund Name: District Court Spl Fund		(5) Fund Name: Emergency Aux Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,393,243	Cash Balance Jan 1	38,434	Cash Balance Jan 1	13,049	Cash Balance Jan 1	24,400	Cash Balance Jan 1	5,735	1,474,861
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	36,041	Fees	7,367	Fees	7,367	Income	1,725			
Misc	11,065									
Transfers In	252,000									
Total Receipts	299,106	Total Receipts	7,367	Total Receipts	7,367	Total Receipts	1,725	Total Receipts	0	315,565
Resources Available:	1,692,349	Resources Available:	45,801	Resources Available:	20,416	Resources Available:	26,125	Resources Available:	5,735	1,790,426
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	2,295	Contractual	107	Cap out	12,131			Commodities	1,847	
Cap Out	52,657	Cap Out	419							
Total Expenditures	54,952	Total Expenditures	526	Total Expenditures	12,131	Total Expenditures	0	Total Expenditures	1,847	69,456
Cash Balance Dec 31	1,637,397	Cash Balance Dec 31	45,275	Cash Balance Dec 31	8,285	Cash Balance Dec 31	26,125	Cash Balance Dec 31	3,888	**1,720,970** **
										1,720,970 **

**Note: These two block figures should agree.

CPA Summary

Cowley County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
CARES ARPA Fund		Rural Hospital Innovation		LATCF Tribal						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,572,950	Cash Balance Jan 1	1,050,000	Cash Balance Jan 1	60,916	Cash Balance Jan 1		Cash Balance Jan 1		4,683,866
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	3,572,950	Resources Available:	1,050,000	Resources Available:	60,916	Resources Available:	0	Resources Available:	0	4,683,866
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Grant Exp	3,572,950			Contractual	59,876					
				Commodities	573					
Total Expenditures	3,572,950	Total Expenditures	0	Total Expenditures	60,449	Total Expenditures	0	Total Expenditures	0	3,633,399
Cash Balance Dec 31	0	Cash Balance Dec 31	1,050,000	Cash Balance Dec 31	467	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**1,050,467** **
										1,050,467 **

**Note: These two block figures should agree.

CPA Summary

Cowley County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Cowley County

will meet on September 2nd, 2025 at 9:00 AM at Commission Meeting Room, 311 E. 9th Ave, Winfield 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 and Revenue Neutral Rate. Detailed budget information is available at County Administrator's Office, 311 E. 9th Ave, Winfield 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	14,312,143	28.924	17,944,490	30.087	19,301,986	10,585,963	25.813
Debt Service	576,128	1.712	723,278	1.350	773,278	594,243	1.449
Road & Bridge	5,114,904	11.999	6,338,931	9.097	7,338,931	5,444,628	13.276
035 Noxious Weeds	150,612	0.693	348,650	0.433	348,650	174,976	0.427
042 South Annex Sales Ta	4				10		
045 Economic Developmc	126,698		321,455		321,455		
050 Transfer Station	1,296,744		1,270,300		1,270,300		
070 911 Systems	212,472		206,000		253,000		
072 Records Mgmt Systen	62,939		69,300		69,300		
075 Community Correctio	442,247		424,750		749,621		
080 Juvinile Services	760,721		800,000		776,270		
081 Juvenile Serv Reinves	84,990		86,100		80,085		
082 Comm Serv Preventio			109,500		74,490		
083 JCAB			39,222		100,262		
105 Special Alcohol	13,536		4,500		15,000		
110 Special Parks & Rec			4,500		45,000		
115 County Attorney Trai	3,784		4,000		10,000		
116 County Atty Forefeitu					324		
120 Drug Screening	17,473		25,750		30,000		
132 Jail Sales Tax Surplus	137,557		1,000				
133 S. Annex Debt Servic							
134 South Annex Surplus	134,935		100,000		803,425		
136 GO Bridge Bonds	5,650,000		4,500		2,326,480		
141 Special Law Enforcen	27,971		4,500		90,000		
142 Firearms Range	1,936		6,800		6,800		
143 Jail Enterprise	109,547		1				
145 Self Insured Benefits	1,712,914		2,315,000		2,315,000		
150 CDDO	330,953		388,699		399,504		
152 Oil & Gas Depletion	3,007						
137 GO 21 Cost of Issuan					16,106		
Non-Budgeted Funds-A	1,227,094						
Non-Budgeted Funds-B	69,456						
Non-Budgeted Funds-C	3,633,399						
Totals	36,214,164	43.328	31,541,226	40.967	37,515,277	16,799,810	40.965
						Revenue Neutral Rate **	*39.553*
Less: Transfers	1,372,199		1,400,000		1,400,000		
Net Expenditure	34,841,965		30,141,226		36,115,277		
Total Tax Levied	16,221,552		16,221,552		xxxxxxxxxxxxxxxxx		
Assessed Valuation	347,404,597		395,962,079		410,097,899		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	9,784,768	8,875,000	8,460,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	9,784,768	8,875,000	8,460,000

*Tax rates are expressed in mills

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

Karen Madison
Cowley County Clerk

Cowley County

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026					
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***	July 1, 2025 Estimated Valuation	
Fire District 1	46,813	2.887	44,385	3.361	52,703	43,087	3.683	*3.507*	11,698,001	Follow procedure in KSA 79-2988 to exceed RNR
Fire District 2	79,209	7.015	89,398	7.689	93,848	85,953	7.686	*7.320*	11,183,374	Follow procedure in KSA 79-2988 to exceed RNR
Fire District 3	119,591	6.265	81,238	6.330	89,386	74,452	6.390	*6.085*	11,651,929	Follow procedure in KSA 79-2988 to exceed RNR
Fire District 4	116,991	2.341	120,758	2.331	128,016	117,261	2.402	*2.288*	48,827,702	Follow procedure in KSA 79-2988 to exceed RNR
Fire District 5	470,837	7.500	510,750	7.500	549,200	489,097	7.800	*7.242*	62,704,729	Follow procedure in KSA 79-2988 to exceed RNR
Fire District 6	58,943	7.037	61,172	5.205	63,720	57,750	6.883	*6.555*	8,389,717	Follow procedure in KSA 79-2988 to exceed RNR
Fire District 7	316,036	5.250	330,794	5.250	359,201	323,942	5.550	*5.074*	58,367,881	Follow procedure in KSA 79-2988 to exceed RNR
Fire District 8	19,658	8.381	33,907	8.267	80,440	32,437	7.920	*7.542*	4,095,825	Follow procedure in KSA 79-2988 to exceed RNR

*Tax rates are expressed in mills

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

Karen Madison
Cowley County Clerk

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF

COWLEY COUNTY, KANSAS

RESOLUTION NO. 2025-11

A RESOLUTION OF THE COUNTY OF COWLEY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Cowley was calculated as 39.553 mills by the Cowley County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the County of Cowley will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 2nd, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the County of Cowley, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF COWLEY:

The County of Cowley shall levy a property tax rate exceeding the Revenue Neutral Rate of 39.553 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 2nd day of September and SIGNED by the Governing Body.

BOARD OF COUNTY COMMISSIONERS

OF COWLEY COUNTY, KANSAS

(Seal)

Wayne Wilt yes

Wayne Wilt, Chairman

ATTEST:

Jim Maxwell yes

Jim Maxwell, Vice-Chairman

Karen Madison

Alan Groom yes

Karen D. Madison, County Clerk

Alan Groom, Commissioner

(First published in the Cowley Courier/Traveler Thursday, 08 07, 2025.)

State of Kansas
County
2026

Cowley County

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Cowley County
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*Tax rates are expressed in mills

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

Karen Madison
Cowley County Clerk

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Aug. 7, 2025

Notice ID: Xi5y5IMIZLsgntEUOlUh
Notice Name: County 2026 budget hearing

PUBLICATION FEE: $285.31

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

7 day of August, A.D. 2025.

Notary Public

KATHRYN M SLANE
Notary Public
State of Kansas
My Appt. Expires 07/06/2029