Cowley 2025 State of Kansas
County

**CERTIFICATE**

To the Clerk of Cowley, State of Kansas
We, the undersigned, officers of
**Cowley**
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2025 Adopted Budget: Budget Authority for Expenditures | 2025 Adopted Budget: Amount of 2024 Ad Valorem Tax | 2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation of Vehicle Taxes | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| Fund | K.S.A. | | | | |
| General | 79-1946 | 6 | 19,744,490 | 11,913,572 | 30.087 |
| Debt Service | 10-113 | | 723,278 | 534,773 | 1.350 |
| Road & Bridge | 68-5,101 | | 6,338,931 | 3,601,936 | 9.097 |
| 035 Noxious Weeds | 21-1318 | | 348,650 | 171,271 | .433 |
| 045 Economic Development | | | 321,455 | | |
| 042 Annex Sales Tax | | | | | |
| 050 Transfer Station | | | 1,270,300 | | |
| 070 911 Systems | | | 206,000 | | |
| 072 Record Mgmt Systems | | | 69,300 | | |
| 075 Community Corrections | | | 424,750 | | |
| 080 Juvenile Services | | | 800,000 | | |
| 081 Juvenile Services Reinvestment | | | 106,798 | | |
| 082 Community Services Prevention | | | 109,500 | | |
| 083 JCAB | | | 100,000 | | |
| 105 Special Alcohol | | | 4,500 | | |
| 110 Special Parks and Rec. | | | 4,500 | | |
| 115 County Atty Training | | | 6,800 | | |
| 116 County Atty Forfeiture | | | 109,547 | | |
| 120 Drug Screening | | | 2,315,000 | | |
| 132 Jail Sales Tax Surplus | | | 388,699 | | |
| 133 Annex Debt Service | | | 109,500 | | |
| 134 Annex Sales Tax Surplus | | | 100,000 | | |
| 136 GO Bridge Fund | | | 4,500 | | |
| 141 Special Law Enforcement | | | 4,500 | | |
| 142 Firearms Range | | | 6,800 | | |
| 143 Jail Enterprise | | | 109,547 | | |
| 145 Self Insured Benefits | | | 2,315,000 | | |
| 150 CDDO | | | 388,699 | | |
| 152 Oil & Gas Depletion | | | 3,007 | | |
| Non-Budgeted Funds-A | | | | | |
| Non-Budgeted Funds-B | | | | | |
| Non-Budgeted Funds-C | | | | | |
| **Totals** | | xxxxx | 36,434,051 | 16,221,552 | |

| | |
|---|---|
| Budget Hearing Notice | |
| Budget Hearing Notice 2 | |
| Combined Rate and Budget Hearing | |
| Combined Rate and Budget Hearing 2 | |
| RNR Hearing Notice | |
| Neighborhood Revitalization | |

| County Clerk's Use Only |
|---|
| 395,962,079 |
| Nov 1, 2024 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 40.909 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:

Address:

Email:

Attest: Oct. 25, 2024
County Clerk

Governing Body

CPA Summary

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

| Budgeted Funds for 2024 | Ad Valorem Levy Tax Year 2023 | Allocation for Year 2025 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 10,829,137 | 982,639 | 17,690 | 33,607 | 21,234 | 0 |
| Debt Service | 640,803 | 58,147 | 1,047 | 1,989 | 1,256 | 0 |
| Road & Bridge | 4,492,435 | 407,645 | 7,338 | 13,942 | 8,809 | 0 |
| 035 Noxious Weeds | 259,177 | 23,518 | 423 | 804 | 508 | 0 |
| TOTAL | 16,221,552 | 1,471,949 | 26,498 | 50,342 | 31,807 | 0 |

County Treas Motor Vehicle Estimate 1,471,949

County Treas Recreational Vehicle Estimate 26,498

County Treas 16/20M Vehicle Estimate 50,342

County Treas Commercial Vehicle Tax Estimate 31,807

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.09074

Recreational Vehicle Factor 0.00163

16/20M Vehicle Factor 0.00310

Commercial Vehicle Factor 0.00196

Watercraft Factor 0.00000

## Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2023 | Current Amount for 2024 | Proposed Amount for 2025 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| 010 General | 045 Economic Develop | 45,000 | 45,000 | 45,000 | 19-4102 |
| 010 General | 085 Special Equipment | 200,000 | 200,000 | 200,000 | 19-119 |
| 010 General | 150 CDDO fund | 90,000 | 90,000 | 90,000 | County Res. |
| 010 General | 072 JRMS | 15,000 | 15,000 | 15,000 | County Res. |
| 010 General | 095 Capital Improvemer | 550,000 | 550,000 | 550,000 | 19-119 |
| 015 Road & Bridge | 060 Special Machinery | 150,000 | 150,000 | 150,000 | 68-141g |
| 015 Road & Bridge | 065 Special Highway Im | 150,000 | 150,000 | 150,000 | 68-590 |
| 042 Sales Tax Revenue | 134 Surplus Sales Tax | - | - | - | Bond Res. |
| 050 Public Works | 060 Special Machinery | | | | 68141g |
| 150 CDDO Fund | 085 Special Equipment | - | - | - | 19-119 |
| | Total | 1200000 | 1200000 | 1200000 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 1200000 | 1200000 | 1200000 | |

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

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

| Items Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1, 2024 | Payments Due 2024 | Payments Due 2025 |
|---|---|---|---|---|---|---|---|
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| | | | | **Totals** | **0** | **0** | **0** |

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

Cowley

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issue | Beginning Amount Outstanding Jan 1, 2024 | Date Due | | Amount Due 2024 | | Amount Due 2025 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| Series 2021 | 4/8/2021 | 4/8/2041 | 1.49 | 9,670,000 | | 7/27 | 7/27 | 161,128 | 415,000 | 148,678 | 425,000 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **0** | | | **161,128** | **415,000** | **148,678** | **425,000** |
| Revenue Bonds: | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **0** | | | **161,128** | **415,000** | **148,678** | **425,000** |

Cowley

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

| Adopted Budget **General** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 7,030,210 | 9,115,978 | 5,519,617 |
| Receipts: | | | |
| Ad Valorem Tax | 11,363,099 | 10,829,137 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 330,470 | 300,000 | 300,000 |
| Motor Vehicle Tax | 1,228,722 | 1,130,815 | 982,639 |
| Recreational Vehicle Tax | 22,876 | 21,181 | 17,690 |
| 16/20M Vehicle Tax | 38,116 | 41,086 | 33,607 |
| Commercial Vehicle Tax | 27,468 | 25,617 | 21,234 |
| Watercraft Tax | 0 | 0 | 0 |
| Gross Earnings (Intangible) Tax | 98,183 | 55,000 | 89,782 |
| Mineral Production Tax | | 0 | 0 |
| Liquor Control Tax | 5,241 | 4,000 | 4,000 |
| Cereal Malt Beverage Licenses | 200 | 200 | 200 |
| County Officer Fees | 252,538 | 180,000 | 180,000 |
| Payments in Lieu of Tax | 11,242 | 7,000 | 7,000 |
| Game License Fees | 0 | 150 | 150 |
| Mortgage Registration Fees | 0 | 0 | 0 |
| Motor Vehicles Liceense Fees | 0 | 100,000 | 100,000 |
| Delinquent Personal Tax Fees | 36,691 | 30,000 | 30,000 |
| Current Tax Penalty | 315,679 | 150,000 | 150,000 |
| Civil Process Fees | 17,259 | 20,000 | 20,000 |
| Vehicle Tax Penalty | 3,878 | 4,500 | 4,500 |
| Work Release | 6,029 | 14,000 | 14,000 |
| Indigent Fees | 39,039 | 45,000 | 45,000 |
| Rentals - Farm & Annex | 76,657 | 17,000 | 17,000 |
| Memeorial Lawn Cemetery Fees | 11,258 | 12,000 | 12,000 |
| Attorney's Diversion | 10,300 | 14,000 | 14,000 |
| Other Grants | 398 | 0 | 0 |
| Offenders Sourced Income | 153,832 | 200,000 | 200,000 |
| Permit Fees | 6,520 | 6,500 | 6,500 |
| Conceal and Carry | 1,885 | 2,000 | 2,000 |
| Emergency Management | 31,727 | 40,000 | 40,000 |
| Facility Rental Income | 0 | 0 | 0 |
| Transfer from other Funds | 124,316 | 0 | 0 |
| LAVTR | 37,965 | 0 | 0 |
| Reimbursements | 10,800 | 0 | 0 |
| Interest on Idle Funds | 321,991 | 20,000 | 20,000 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 173,389 | 0 | 0 |
| Does miscellaneous exceed 10% of Total F | | | |
| **Total Receipts** | **14,757,768** | **13,269,186** | **2,311,301** |
| **Resources Available:** | **21,787,978** | **22,385,164** | **7,830,919** |

State of Kansas
County
2025

Cowley

**FUND PAGE - GENERAL**

| Adopted Budget<br>General | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| **Resources Available:** | 21,787,978 | 22,385,164 | 7,830,919 |
| Expenditures: | | | |
| General Fund Payroll | 7,948,986 | 10,461,500 | 10,781,500 |
| County Commission | 6,653 | 12,225 | 12,225 |
| Non Departmental | 679,353 | 1,408,000 | 3,698,526 |
| County Administrator | 16,899 | 40,295 | 40,295 |
| County Coroner | 107,887 | 70,000 | 115,000 |
| Emergency Services | 9,400 | 43,900 | 43,900 |
| Memorial Lawn Cemetery | 17,763 | 43,900 | 43,900 |
| County Counselor | 795 | 2,200 | 2,200 |
| Facility Management | 446,786 | 690,000 | 690,000 |
| Juvenile Services | 15 | 160 | 160 |
| County Clerk | 46,812 | 120,779 | 120,779 |
| County Treasurer | 45,173 | 51,800 | 51,800 |
| Regiser of Deeds | 14,021 | 21,800 | 21,800 |
| County Attorney | 52,150 | 58,500 | 58,500 |
| District Court | 538,997 | 434,750 | 434,750 |
| Emergency Management | 18,289 | 66,400 | 66,400 |
| County Sheriff | 431,758 | 600,700 | 600,700 |
| County Jail | 586,562 | 728,200 | 728,200 |
| County Appraiser | 65,597 | 111,000 | 111,000 |
| MIS | 386,266 | 647,600 | 647,600 |
| Historical Society | 7,500 | 7,500 | 7,500 |
| Humane Society | 4,000 | 4,000 | 4,000 |
| Ambulance | 390,838 | 390,838 | 614,255 |
| Reach | 45,000 | 45,000 | 45,000 |
| Cherokee Strip Museum | 7,500 | 7,500 | 7,500 |
| Mental Health | 161,500 | 161,500 | 161,500 |
| Conservation District | 38,000 | 38,000 | 38,000 |
| Council On Aging | 151,000 | 151,000 | 151,000 |
| Extension Council | 153,000 | 153,000 | 153,000 |
| County Fair Board | 4,000 | 4,000 | 4,000 |
| CASA | 4,000 | 4,000 | 4,000 |
| Big Brother Big Sister | 5,000 | 5,000 | 5,000 |
| Joint Health Department | 280,500 | 280,500 | 280,500 |
| **Subtotal** | 12,672,000 | 16,865,547 | 19,744,490 |
| | | | |
| | | | |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **12,672,000** | **16,865,547** | **19,744,490** |
| Unencumbered Cash Balance Dec 31 | 9,115,978 | 5,519,617 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount | 18,311,786 | 16,867,047 | 19,744,490 |

| | |
|---|---|
| Non-Appropriated Balance | |
| Total Expenditure/Non-Appr Balance | 19,744,490 |
| Tax Required | 11,913,572 |
| Delinquent Comp Rate: 0.0% | 0 |
| Amount of 2024 Ad Valorem Tax | 11,913,572 |

**CPA Summary**

**FUND PAGE - GENERAL DETAIL**

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Expenditures: | | | |
| General Fund Payroll | | | |
| Salaries | 5,928,016 | 6,680,000 | 7,000,000 |
| Medicare | 439,724 | 525,000 | 525,000 |
| Health Insurance | 889,790 | 2,300,000 | 2,300,000 |
| Retirement | 685,718 | 850,000 | 850,000 |
| Workers Compensation | 0 | 80,000 | 80,000 |
| Unemployment | 5,738 | 26,500 | 26,500 |
| Total | 7,948,986 | 10,461,500 | 10,781,500 |
| County Commission | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 5,393 | 6,225 | 6,225 |
| Commodities | 1,260 | 1,000 | 1,000 |
| Capital Outlay | 0 | 5,000 | 5,000 |
| Total | 6,653 | 12,225 | 12,225 |
| Non Departmental | | | |
| Salaries | 103,152 | 0 | 0 |
| Contractual | 560,177 | 408,000 | 698,526 |
| Commodities | 16,024 | 1,000,000 | 1,000,000 |
| Capital Outlay | 0 | 0 | 2,000,000 |
| Total | 679,353 | 1,408,000 | 3,698,526 |
| County Administrator | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 12,537 | 16,200 | 16,200 |
| Commodities | 4,362 | 4,095 | 4,095 |
| Capital Outlay | 0 | 20,000 | 20,000 |
| Total | 16,899 | 40,295 | 40,295 |
| County Coroner | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 107,887 | 70,000 | 115,000 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 107,887 | 70,000 | 115,000 |
| Emergency Services | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 5,374 | 29,900 | 29,900 |
| Commodities | 4,026 | 4,000 | 4,000 |
| Capital Outlay | 0 | 10,000 | 10,000 |
| Total | 9,400 | 43,900 | 43,900 |
| Memorial Lawn Cemetery | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 8,385 | 13,600 | 13,600 |

| | | | |
|---|---|---|---|
| Commodities | 5,697 | 20,300 | 20,300 |
| Capital Outlay | 3,681 | 10,000 | 10,000 |
| Total | 17,763 | 43,900 | 43,900 |
| County Counselor | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 795 | 2,200 | 2,200 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 795 | 2,200 | 2,200 |
| | | | |
| Total - Page 6b | **8,787,736** | **12,082,020** | **14,737,546** |



Cowley 2025

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Expenditures: | | | |
| Facility Management | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 429,922 | 625,000 | 625,000 |
| Commodities | 16,864 | 15,000 | 15,000 |
| Capital Outlay | 0 | 50,000 | 50,000 |
| Total | 446,786 | 690,000 | 690,000 |
| Juvenile Services | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 15 | 15 | 15 |
| Commodities | 0 | 145 | 145 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 15 | 160 | 160 |
| County Clerk | | | |
| Salaries | 18,213 | 0 | 0 |
| Contractual | 17,694 | 75,450 | 75,450 |
| Commodities | 10,222 | 35,329 | 35,329 |
| Capital Outlay | 683 | 10,000 | 10,000 |
| Total | 46,812 | 120,779 | 120,779 |
| County Treasurer | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 39,314 | 42,800 | 42,800 |
| Commodities | 5,859 | 4,000 | 4,000 |
| Capital Outlay | 0 | 5,000 | 5,000 |
| Total | 45,173 | 51,800 | 51,800 |
| Regiser of Deeds | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 10,471 | 16,800 | 16,800 |

| | | | |
|---|---|---|---|
| Commodities | 3,550 | 5,000 | County 5,000 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 14,021 | 21,800 | 21,800 |
| County Attorney | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 46,894 | 39,500 | 39,500 |
| Commodities | 5,256 | 9,000 | 9,000 |
| Capital Outlay | 0 | 10,000 | 10,000 |
| Total | 52,150 | 58,500 | 58,500 |
| District Court | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 513,556 | 390,500 | 390,500 |
| Commodities | 16,512 | 16,250 | 16,250 |
| Capital Outlay | 8,929 | 28,000 | 28,000 |
| Total | 538,997 | 434,750 | 434,750 |
| Emergency Management | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 13,567 | 47,300 | 45,800 |
| Commodities | 4,722 | 9,100 | 10,600 |
| Capital Outlay | 0 | 10,000 | 10,000 |
| Total | 18,289 | 66,400 | 66,400 |
| | | | |
| Total - Page 6c | **1,162,243** | **1,444,189** | **1,444,189** |



Cowley 2025

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Expenditures: | | | |
| County Sheriff | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 112,422 | 145,000 | 145,000 |
| Commodities | 178,801 | 261,000 | 261,000 |
| Capital Outlay | 140,535 | 194,700 | 194,700 |
| Total | 431,758 | 600,700 | 600,700 |
| County Jail | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 270,199 | 332,700 | 332,700 |
| Commodities | 294,633 | 358,500 | 358,500 |
| Capital Outlay | 21,730 | 37,000 | 37,000 |
| Total | 586,562 | 728,200 | 728,200 |
| County Appraiser | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 51,006 | 79,000 | 79,000 |
| Commodities | 14,591 | 22,000 | 22,000 |

| | | | |
|---|---|---|---|
| Capital Outlay | 0 | 10,000 | 10,000 |
| Total | 65,597 | 111,000 | 111,000 |
| MIS | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 156,198 | 345,100 | 345,100 |
| Commodities | 1,874 | 2,500 | 2,500 |
| Capital Outlay | 228,194 | 300,000 | 300,000 |
| Total | 386,266 | 647,600 | 647,600 |
| Historical Society | | | |
| Approprations | 7,500 | 7,500 | 7,500 |
| Total | 7,500 | 7,500 | 7,500 |
| Humane Society | | | |
| Approprations | 4,000 | 4,000 | 4,000 |
| Total | 4,000 | 4,000 | 4,000 |
| Ambulance | | | |
| Approprations | 390,838 | 390,838 | 614,255 |
| Total | 390,838 | 390,838 | 614,255 |
| Reach | | | |
| Approprations | 45,000 | 45,000 | 45,000 |
| Total | 45,000 | 45,000 | 45,000 |
| | | | |
| Total - Page 6d | **1,917,521** | **2,534,838** | **2,758,255** |



Cowley 2025

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Expenditures: | | | |
| Cherokee Strip Museum | | | |
| Approprations | 7,500 | 7,500 | 7,500 |
| Total | 7,500 | 7,500 | 7,500 |
| Mental Health | | | |
| Approprations | 161,500 | 161,500 | 161,500 |
| Total | 161,500 | 161,500 | 161,500 |
| Conservation District | | | |
| Approprations | 38,000 | 38,000 | 38,000 |
| Total | 38,000 | 38,000 | 38,000 |
| Council On Aging | | | |
| Approprations | 151,000 | 151,000 | 151,000 |
| Total | 151,000 | 151,000 | 151,000 |
| Extension Council | | | |
| Approprations | 153,000 | 153,000 | 153,000 |
| Total | 153,000 | 153,000 | 153,000 |
| County Fair Board | | | |
| Approprations | 4,000 | 4,000 | 4,000 |

| | | | |
|---|---|---|---|
| Total | 4,000 | 4,000 | County 4,000 |
| CASA | | | |
| Appropriations | 4,000 | 4,000 | 4,000 |
| Total | 4,000 | 4,000 | 4,000 |
| Big Brother Big Sister | | | |
| Appropriations | 5,000 | 5,000 | 5,000 |
| Total | 5,000 | 5,000 | 5,000 |
| Joint Health Department | | | |
| Appropriations | 280,500 | 280,500 | 280,500 |
| Total | 280,500 | 280,500 | 280,500 |
| | | | |
| Total - Page6e | **804,500** | **804,500** | **804,500** |



Cowley 2025

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| | | | |
| Total - Page 6b | 8,787,736 | 12,082,020 | 14,737,546 |
| | | | |
| Total - Page 6c | 1,162,243 | 1,444,189 | 1,444,189 |
| | | | |
| Total - Page 6d | 1,917,521 | 2,534,838 | 2,758,255 |
| | | | |
| Total - Page 6e | 804,500 | 804,500 | 804,500 |
| | | | |
| Total Detail Expenditures** | **12,672,000** | **16,865,547** | **19,744,490** |

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

State of Kansas
County

Cowley

2025

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

| Adopted Budget **Debt Service** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 18,344 | 141,110 | 126,066 |
| Receipts: | | | |
| Ad Valorem Tax | 627,227 | 640,803 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,839 | 0 | 0 |
| Motor Vehicle Tax | 61,974 | 62,569 | 58,147 |
| Recreational Vehicle Tax | 0 | 1,172 | 1,047 |
| 16/20M Vehicle Tax | 0 | 2,273 | 1,989 |
| Commercial Vehicle Tax | 0 | 1,417 | 1,256 |
| Watercraft Tax | 0 | 0 | 0 |
| In Lieu of Tax (IRB) | 0 | 0 | 0 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 10,004 | 0 | 0 |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **701,044** | **708,234** | **62,439** |
| **Resources Available:** | **719,388** | **849,344** | **188,505** |
| Expenditures: | | | |
| Principal | 405,000 | 550,000 | 550,000 |
| Interest | 173,278 | 173,278 | 173,278 |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **578,278** | **723,278** | **723,278** |
| Unencumbered Cash Balance Dec 31 | 141,110 | 126,066 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amoun | 723,278 | 723,278 | 723,278 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 723,278 |
| | | Tax Required | 534,773 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 534,773 |

**CPA Summary**

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State of Kansas
County

Cowley 2025

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

| Adopted Budget **Road & Bridge** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,606,674 | 1,283,948 | 1,266,261 |
| Receipts: | | | |
| Ad Valorem Tax | 2,685,203 | 4,492,435 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 9,286 | 7,000 | 7,000 |
| Motor Vehicle Tax | 292,409 | 267,890 | 407,645 |
| Recreational Vehicle Tax | 5,444 | 5,018 | 7,338 |
| 16/20M Vehicle Tax | 12,995 | 9,733 | 13,942 |
| Commercial Vehicle Tax | 6,537 | 6,068 | 8,809 |
| Watercraft Tax | 0 | 0 | 0 |
| Special City & County Highway | 0 | 0 | 0 |
| County Equalization | 0 | 0 | 0 |
| District 1 Income | 0 | 5,000 | 5,000 |
| District 2 Income | 0 | 5,000 | 5,000 |
| District 3 Income | 0 | 5,000 | 5,000 |
| Motor Fuel Tax | 970,567 | 960,000 | 960,000 |
| Payment in Lieu | 1,431 | 1,000 | 1,000 |
| State Revenue | 0 | 0 | 0 |
| Redemptions | 77,424 | 50,000 | 50,000 |
| Interest on Idle Funds | 128,501 | 0 | 0 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 18,399 | 0 | 0 |
| Does miscellaneous exceed 10% of Total F | | | |
| **Total Receipts** | **4,208,196** | **5,814,144** | **1,470,734** |
| **Resources Available:** | **5,814,870** | **7,098,092** | **2,736,995** |

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Cowley 2025

**FUND PAGE - ROAD**

| Adopted Budget Road & Bridge | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| **Resources Available:** | 5,814,870 | 7,098,092 | 2,736,995 |
| Expenditures from detail page: | | | |
| Road and Bridge Fund Payroll | 1,647,536 | 2,372,025 | 2,771,500 |
| District 1 | 747,795 | 0 | 0 |
| District 2 | 800,586 | 0 | 0 |
| District 3 | 680,237 | 0 | 0 |
| Public Works Administration | 386,237 | 0 | 0 |
| Special Bridge | 268,531 | 0 | 0 |
| Road And Bridge Services | 0 | 3,459,806 | 3,567,431 |
| **Subtotal** | 4,530,922 | 5,831,831 | 6,338,931 |

| | | | |
|---|---|---|---|
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **4,530,922** | **5,831,831** | **6,338,931** |
| Unencumbered Cash Balance Dec 31 | 1,283,948 | 1,266,261 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amoun | 5,826,831 | 5,831,831 | 6,338,931 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 6,338,931 |
| | | Tax Required | 3,601,936 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 3,601,936 |

| **CPA Summary** |
|---|
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**FUND PAGE - ROAD DETAIL**

| Adopted Budget **Road & Bridge Fund** | Prior Year Actual for 2023 | Current Year Estimate for 2024 | Proposed Budget Year for 2025 |
|---|---|---|---|
| Expenditures: | | | |
| Road and Bridge Fund Payroll | | | |
| Salaries | | 1,600,525 | 2,000,000 |
| Medicare | | 100,000 | 100,000 |
| Health Insurance | | 500,000 | 500,000 |
| Retirement | | 125,000 | 125,000 |
| Workers Compensation | | 40,000 | 40,000 |
| Unemployment | | 6,500 | 6,500 |
| Total | 1,647,536 | 2,372,025 | 2,771,500 |
| District 1 | | | |
| Salaries | | 0 | 0 |
| Contractual | | 0 | 0 |
| Commodities | | 0 | 0 |
| Capital Outlay | | 0 | 0 |
| Total | 747,795 | 0 | 0 |
| District 2 | | | |
| Salaries | | 0 | 0 |
| Contractual | | 0 | 0 |
| Commodities | | 0 | 0 |
| Capital Outlay | | 0 | 0 |
| Total | 800,586 | 0 | 0 |
| District 3 | | | |
| Salaries | | 0 | 0 |
| Contractual | | 0 | 0 |
| Commodities | | 0 | 0 |
| Capital Outlay | | 0 | 0 |
| Total | 680,237 | 0 | 0 |
| Public Works Administration | | | |
| Salaries | 85,361 | 0 | 0 |
| Contractual | 876 | 0 | 0 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 300,000 | 0 | 0 |
| Total | 386,237 | 0 | 0 |
| Special Bridge | | | |
| Salaries | | 0 | 0 |
| Contractual | 268,531 | 0 | 0 |
| Commodities | | 0 | 0 |
| Capital Outlay | | 0 | 0 |
| Total | 268,531 | 0 | 0 |
| Road And Bridge Services | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 0 | 215,856 | 323,481 |
| Commodities | 0 | 1,818,950 | 1,818,950 |
| Capital Outlay | 0 | 1,425,000 | 1,425,000 |
| Total | 0 | 3,459,806 | 3,567,431 |
| Total Detail Expenditures** | 4,530,922 | 5,831,831 | 6,338,931 |

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

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

| Adopted Budget<br>**035 Noxious Weeds** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 48,432 | 179,096 | 152,126 |
| Receipts: | | | |
| Ad Valorem Tax | 266,204 | 259,177 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 793 | 0 | 0 |
| Motor Vehicle Tax | 13,065 | 26,545 | 23,518 |
| Recreational Vehicle Tax | 243 | 251 | 423 |
| 16/20 M Vehicle Tax | 450 | 421 | 804 |
| Commercial Vehicle Tax | 292 | 286 | 508 |
| Watercraft Tax | 0 | 0 | 0 |
| Payment in Lieu of Taxes | 142 | 0 | 0 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 3,336 | 0 | 0 |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **284,525** | **286,680** | **25,253** |
| **Resources Available:** | **332,957** | **465,776** | **177,379** |
| Expenditures: | | | |
| Salaries | 70,212 | 211,000 | 211,000 |
| Contractual | 11,109 | 22,650 | 22,650 |
| Commodities | 72,287 | 55,000 | 90,000 |
| Capital Outlay | 253 | 25,000 | 25,000 |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **153,861** | **313,650** | **348,650** |
| Unencumbered Cash Balance Dec 31 | 179,096 | 152,126 | xxxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount | 313,650 | 313,650 | 348,650 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 348,650 |
| | | Tax Required | 171,271 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 171,271 |

**CPA Summary**

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

| Adopted Budget<br>**045 Economic Development** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 298,374 | 295,718 | 171,763 |
| Receipts: | | | |
| Appropriations | 90,000 | 90,000 | 90,000 |
| Operating Transfers | 45,000 | 45,000 | 45,000 |
| Projects, Events, and Training | 2,503 | 25,000 | 5,000 |
| Private Investments | 17,000 | 37,500 | 20,000 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **154,503** | **197,500** | **160,000** |
| **Resources Available:** | **452,877** | **493,218** | **331,763** |
| Expenditures: | | | |
| Salaries | 137,521 | 179,155 | 179,155 |
| Contractual | 14,686 | 47,800 | 47,800 |
| Commodities | 4,114 | 9,000 | 9,000 |
| Capital Outlay | 838 | 85,500 | 85,500 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **157,159** | **321,455** | **321,455** |
| Unencumbered Cash Balance Dec 31 | 295,718 | 171,763 | 10,308 |
| 2023/2024/2025 Budget Authority Amoun | 321,455 | 321,455 | 321,455 |

Adopted Budget

| **042 Annex Sales Tax** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,163 | 0 | 0 |
| Receipts: | | | |
| Sales Tax Revenue | 0 | 0 | 0 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **1,163** | **0** | **0** |
| Expenditures: | | | |
| Operating Transfer | 1,163 | 0 | 0 |
| Cash Reserve (2025 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **1,163** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2023/2024/2025 Budget Authority Amoun | 1,164 | 1,164 | 0 |

| **CPA Summary** |
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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**050 Transfer Station** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,512,557 | 2,524,311 | 2,529,011 |
| Receipts: | | | |
| Landfill Revenue | 1,694,113 | 1,275,000 | 1,275,000 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 4,195 | 0 | 0 |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **1,698,308** | **1,275,000** | **1,275,000** |
| **Resources Available:** | **4,210,865** | **3,799,311** | **3,804,011** |
| Expenditures: | | | |
| Salaries | 304,061 | 305,400 | 305,400 |
| Tonnage Fees | 23,746 | 40,000 | 40,000 |
| Solid Waste Fees | 14,876 | 11,000 | 11,000 |
| Hauling Fees | 741,036 | 675,000 | 675,000 |
| Other Contractual Services | 395,950 | 83,700 | 83,700 |
| Commodities | 203,147 | 35,200 | 35,200 |
| Capital Outlay | 3,738 | 120,000 | 120,000 |
| Transfer To Other Funds | 0 | 0 | 0 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **1,686,554** | **1,270,300** | **1,270,300** |
| Unencumbered Cash Balance Dec 31 | 2,524,311 | 2,529,011 | 2,533,711 |
| 2023/2024/2025 Budget Authority Amoun | 1,686,600 | 1,279,900 | 1,270,300 |

| Adopted Budget<br>**070 911 Systems** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 362,399 | 341,350 | 335,850 |
| Receipts: | | | |
| User Fees | 233,633 | 200,000 | 200,000 |
| Interest on Idle Funds | 6,984 | 500 | 500 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **240,617** | **200,500** | **200,500** |
| **Resources Available:** | **603,016** | **541,850** | **536,350** |
| Expenditures: | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 232,356 | 206,000 | 206,000 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 29,310 | 0 | 0 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **261,666** | **206,000** | **206,000** |
| Unencumbered Cash Balance Dec 31 | 341,350 | 335,850 | 330,350 |
| 2023/2024/2025 Budget Authority Amoun | 272,000 | 206,000 | 206,000 |

**CPA Summary**

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

| Adopted Budget<br>**072 Record Mgmt Systems** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 183,700 | 186,975 | 203,675 |
| Receipts: | | | |
| Contributions from Cities | 26,464 | 76,000 | 76,000 |
| Transfer from General | 46,054 | 10,000 | 10,000 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **72,518** | **86,000** | **86,000** |
| **Resources Available:** | **256,218** | **272,975** | **289,675** |
| Expenditures: | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 69,243 | 69,300 | 69,300 |
| Commodities | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **69,243** | **69,300** | **69,300** |
| Unencumbered Cash Balance Dec 31 | 186,975 | 203,675 | 220,375 |
| 2023/2024/2025 Budget Authority Amoun | 69,300 | 69,300 | 69,300 |

Adopted Budget

| **075 Community Corrections** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 289,087 | 362,510 | 432,778 |
| Receipts: | | | |
| Community Correction Grant | 464,269 | 460,862 | 539,619 |
| Case Management | 21,615 | 15,000 | 15,000 |
| Behavioral Health Grant | 20,563 | 19,156 | 19,155 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | | 0 | 0 |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **506,447** | **495,018** | **573,774** |
| **Resources Available:** | **795,534** | **857,528** | **1,006,552** |
| Expenditures: | | | |
| Salaries | 356,323 | 400,000 | 400,000 |
| Contractual | 26,871 | 17,750 | 17,750 |
| Commodities | 12,750 | 7,000 | 7,000 |
| Capital Outlay | 37,080 | 0 | 0 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **433,024** | **424,750** | **424,750** |
| Unencumbered Cash Balance Dec 31 | 362,510 | 432,778 | 581,802 |
| 2023/2024/2025 Budget Authority Amoun | 532,750 | 424,750 | 424,750 |

**CPA Summary**

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

| Adopted Budget<br>**080 Juvenile Services** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 360,319 | 622,563 | 750,173 |
| Receipts: | | | |
| Graduated Sanction Grant | 579,113 | 579,113 | 776,270 |
| Prevention Program Grant | 96,865 | 96,865 | 0 |
| Evidence Based Progeam Grant | 100,263 | 100,263 | 0 |
| Program Fees | 129,535 | 25,000 | 25,000 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total F | | | |
| **Total Receipts** | **905,776** | **801,240** | **801,270** |
| **Resources Available:** | **1,266,095** | **1,423,803** | **1,551,443** |
| Expenditures: | | | |
| Graduated Saction & Prevention | 585,354 | 583,459 | 800,000 |
| Juvenile & Other | 58,178 | 90,171 | 0 |
| Transfer to Other | 0 | 0 | 0 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total F | | | |
| **Total Expenditures** | **643,532** | **673,630** | **800,000** |
| Unencumbered Cash Balance Dec 31 | 622,563 | 750,173 | 751,443 |
| 2023/2024/2025 Budget Authority Amoun | 837,679 | 673,630 | 800,000 |

| Adopted Budget<br>**081 Juvenile Services Reinvestment** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 2,687 | 171,718 | 145,130 |
| Receipts: | | | |
| Grant Revenue | 250,525 | 80,210 | 105,210 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total F | | | |
| **Total Receipts** | **250,525** | **80,210** | **105,210** |
| **Resources Available:** | **253,212** | **251,928** | **250,340** |
| Expenditures: | | | |
| Salaries | 70,704 | 98,698 | 98,698 |
| Contractual | 4,277 | 1,700 | 1,700 |
| Commodities | 6,513 | 6,400 | 6,400 |
| Capital Outlay | 0 | 0 | 0 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total F | | | |
| **Total Expenditures** | **81,494** | **106,798** | **106,798** |
| Unencumbered Cash Balance Dec 31 | 171,718 | 145,130 | 143,542 |
| 2023/2024/2025 Budget Authority Amoun | 87,213 | 106,860 | 106,798 |

**CPA Summary**

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

| Adopted Budget<br>**082 Community Services Prevention** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Prevention Program Grant | 0 | 0 | 109,620 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **0** | **0** | **109,620** |
| **Resources Available:** | **0** | **0** | **109,620** |
| Expenditures: | | | |
| Prevention Services | 0 | 0 | 109,500 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **0** | **109,500** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 120 |
| 2023/2024/2025 Budget Authority Amount | 0 | 0 | 109,500 |

Adopted Budget

| **083 JCAB** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Evidence Based Program Grant | 0 | 0 | 100,263 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **0** | **0** | **100,263** |
| **Resources Available:** | **0** | **0** | **100,263** |
| Expenditures: | | | |
| Evidence Based Services | 0 | 0 | 100,000 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **0** | **100,000** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 263 |
| 2023/2024/2025 Budget Authority Amount | 0 | 0 | 100,000 |

**CPA Summary**

Cowley 2025

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

| Adopted Budget<br>**105 Special Alcohol** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 14,036 | 19,276 | 9,740 |
| Receipts: | | | |
| Intergovernmental Liquor Tax | 5,240 | 4,000 | 4,000 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total F | | | |
| **Total Receipts** | **5,240** | **4,000** | **4,000** |
| **Resources Available:** | **19,276** | **23,276** | **13,740** |
| Expenditures: | | | |
| Appropriartions | 0 | 13,536 | 4,500 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **13,536** | **4,500** |
| Unencumbered Cash Balance Dec 31 | 19,276 | 9,740 | 9,240 |
| 2023/2024/2025 Budget Authority Amoun | 4,500 | 13,536 | 4,500 |

Adopted Budget

| **110 Special Parks and Rec.** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 34,217 | 39,458 | 9,241 |
| Receipts: | | | |
| Intergovernmental Liquor Tax | 5,241 | 4,000 | 4,000 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total F | | | |
| **Total Receipts** | **5,241** | **4,000** | **4,000** |
| **Resources Available:** | **39,458** | **43,458** | **13,241** |
| Expenditures: | | | |
| Appropriartions | 0 | 34,217 | 4,500 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **34,217** | **4,500** |
| Unencumbered Cash Balance Dec 31 | 39,458 | 9,241 | 8,741 |
| 2023/2024/2025 Budget Authority Amoun | 4,000 | 34,217 | 4,500 |

**CPA Summary**

Cowley 2025

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

| Adopted Budget<br>**115 County Atty Training** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 28,263 | 26,441 | 22,441 |
| Receipts: | | | |
| Procsecuting Attorney Fees | 1,195 | 0 | 0 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total F | | | |
| **Total Receipts** | **1,195** | **0** | **0** |
| **Resources Available:** | **29,458** | **26,441** | **22,441** |
| Expenditures: | | | |
| Contractual Services | 3,017 | 4,000 | 4,000 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **3,017** | **4,000** | **4,000** |
| Unencumbered Cash Balance Dec 31 | 26,441 | 22,441 | 18,441 |
| 2023/2024/2025 Budget Authority Amoun | 6,000 | 6,000 | 4,000 |

Adopted Budget

| **116 County Atty Forfeiture** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 324 | 324 | 324 |
| Receipts: | | | |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **324** | **324** | **324** |
| Expenditures: | | | |
| Contractual Services | 0 | 0 | 324 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **0** | **324** |
| Unencumbered Cash Balance Dec 31 | 324 | 324 | 0 |
| 2023/2024/2025 Budget Authority Amoun | 324 | 324 | 324 |

**CPA Summary**

Cowley 2025

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

| Adopted Budget<br>**120 Drug Screening** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 89,746 | 106,255 | 107,005 |
| Receipts: | | | |
| Program Revenues | 29,385 | 26,500 | 26,500 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total F | | | |
| **Total Receipts** | **29,385** | **26,500** | **26,500** |
| **Resources Available:** | **119,131** | **132,755** | **133,505** |
| Expenditures: | | | |
| Testing Fees and Refunds | 12,067 | 25,750 | 25,750 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 809 | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **12,876** | **25,750** | **25,750** |
| Unencumbered Cash Balance Dec 31 | 106,255 | 107,005 | 107,755 |
| 2023/2024/2025 Budget Authority Amoun | 25,750 | 25,750 | 25,750 |

Adopted Budget

| **132 Jail Sales Tax Surplus** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 138,557 | 138,557 | 137,557 |
| Receipts: | | | |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total F | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **138,557** | **138,557** | **137,557** |
| Expenditures: | | | |
| Contractual Services | 0 | 1,000 | 137,557 |
| Cash Reserve (2025 column) | | 0 | 0 |
| Miscellaneous | | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **1,000** | **137,557** |
| Unencumbered Cash Balance Dec 31 | 138,557 | 137,557 | 0 |
| 2023/2024/2025 Budget Authority Amoun | 138,557 | 137,557 | 137,557 |

**CPA Summary**

Cowley 2025

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

| Adopted Budget<br>**133 Annex Debt Service** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Operating Transfer | 0 | 0 | 0 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| Transfer to surplus Account | 0 | 0 | 0 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2023/2024/2025 Budget Authority Amount | 0 | 0 | 0 |

Adopted Budget

| **134 Annex Sales Tax Surplus** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,110,606 | 1,038,244 | 1,013,244 |
| Receipts: | | | |
| Operating Transfer | 1,163 | 0 | 0 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **1,163** | **0** | **0** |
| **Resources Available:** | **1,111,769** | **1,038,244** | **1,013,244** |
| Expenditures: | | | |
| Capital Outlay | 0 | 0 | 0 |
| Contractual | 73,525 | 25,000 | 1,010,000 |
| Commodities | 0 | 0 | 0 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **73,525** | **25,000** | **1,010,000** |
| Unencumbered Cash Balance Dec 31 | 1,038,244 | 1,013,244 | 3,244 |
| 2023/2024/2025 Budget Authority Amount | 961,700 | 1,000,000 | 1,010,000 |

**CPA Summary**

Cowley 2025

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

| Adopted Budget<br>**136 GO Bridge Fund** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 9,976,061 | 7,787,650 | 3,687,650 |
| Receipts: | | | |
| Bond Proceeds | 0 | 0 | 0 |
| Interest on Idle Funds | 510,402 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **510,402** | **0** | **0** |
| **Resources Available:** | **10,486,463** | **7,787,650** | **3,687,650** |
| Expenditures: | | | |
| Contractual | 644,813 | 4,000,000 | 3,687,650 |
| Commodities | 2,054,000 | 100,000 | 0 |
| Capital Outlay | 0 | 0 | 0 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **2,698,813** | **4,100,000** | **3,687,650** |
| Unencumbered Cash Balance Dec 31 | 7,787,650 | 3,687,650 | 0 |
| 2023/2024/2025 Budget Authority Amoun | 8,000,000 | 5,650,000 | 3,687,650 |

Adopted Budget

| **141 Special Law Enforcement** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 242,306 | 232,216 | 232,216 |
| Receipts: | | | |
| Phone Revenue | 60,288 | 60,000 | 60,000 |
| Locate | 0 | 0 | 0 |
| IFLIR Reveune | 0 | 10,000 | 10,000 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **60,288** | **70,000** | **70,000** |
| **Resources Available:** | **302,594** | **302,216** | **302,216** |
| Expenditures: | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 8,109 | 0 | 0 |
| Commodities | 11,866 | 20,000 | 80,000 |
| Capital Outlay | 50,403 | 50,000 | 50,000 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **70,378** | **70,000** | **130,000** |
| Unencumbered Cash Balance Dec 31 | 232,216 | 232,216 | 172,216 |
| 2023/2024/2025 Budget Authority Amoun | 130,000 | 70,000 | 130,000 |

| **CPA Summary** |
|---|
| |

Cowley 2025

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

| Adopted Budget<br>**142 Firearms Range** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 8,917 | 9,849 | 6,049 |
| Receipts: | | | |
| Operating Transfer | 100 | 1,000 | 1,000 |
| Contributions from Cities | 3,000 | 2,000 | 2,000 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total F | | | |
| **Total Receipts** | **3,100** | **3,000** | **3,000** |
| **Resources Available:** | **12,017** | **12,849** | **9,049** |
| Expenditures: | | | |
| Salaries | 0 | 0 | 0 |
| Contractual | 1,956 | 1,200 | 1,200 |
| Commodities | 212 | 5,600 | 5,600 |
| Capital Outlay | 0 | 0 | 0 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total F | | | |
| **Total Expenditures** | **2,168** | **6,800** | **6,800** |
| Unencumbered Cash Balance Dec 31 | 9,849 | 6,049 | 2,249 |
| 2023/2024/2025 Budget Authority Amount | 2,260 | 6,800 | 6,800 |

Adopted Budget

| **143 Jail Enterprise** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 109,547 | 109,547 | 109,547 |
| Receipts: | | | |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total F | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **109,547** | **109,547** | **109,547** |
| Expenditures: | | | |
| Transfer to other Fund | 0 | 0 | 109,547 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total F | | | |
| **Total Expenditures** | **0** | **0** | **109,547** |
| Unencumbered Cash Balance Dec 31 | 109,547 | 109,547 | 0 |
| 2023/2024/2025 Budget Authority Amount | 109,547 | 0 | 109,547 |

| **CPA Summary** |
|---|
| |

Cowley 2025

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

| Adopted Budget<br>**145 Self Insured Benefits** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 715,697 | 979,698 | 964,698 |
| Receipts: | | | |
| Contributions | 1,799,917 | 2,300,000 | 2,300,000 |
| Operating Transfers | 94,480 | 0 | 0 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **1,894,397** | **2,300,000** | **2,300,000** |
| **Resources Available:** | **2,610,094** | **3,279,698** | **3,264,698** |
| Expenditures: | | | |
| Health Insurance Premiums | 639,149 | 700,000 | 700,000 |
| Health Care Claims | 982,509 | 1,400,000 | 1,400,000 |
| Administrative Fees | 6,840 | 215,000 | 215,000 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 1,898 | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **1,630,396** | **2,315,000** | **2,315,000** |
| Unencumbered Cash Balance Dec 31 | 979,698 | 964,698 | 949,698 |
| 2023/2024/2025 Budget Authority Amoun | 2,315,000 | 2,315,000 | 2,315,000 |

Adopted Budget

| **150 CDDO** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 181,803 | 256,439 | 265,601 |
| Receipts: | | | |
| State Aid | 46,904 | 46,904 | 46,904 |
| Administration | 259,397 | 231,582 | 231,582 |
| Screening Revenue | 30,600 | 29,375 | 29,375 |
| Operating Transfers | 90,000 | 90,000 | 90,000 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 122 | 0 | 0 |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **427,023** | **397,861** | **397,861** |
| **Resources Available:** | **608,826** | **654,300** | **663,462** |
| Expenditures: | | | |
| Salaries | 245,259 | 237,945 | 231,195 |
| Contractual | 106,565 | 136,904 | 147,004 |
| Commodities | 563 | 13,100 | 3,000 |
| Capital Outlay | 0 | 750 | 7,500 |
| Operating Transfers | 0 | 0 | 0 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **352,387** | **388,699** | **388,699** |
| Unencumbered Cash Balance Dec 31 | 256,439 | 265,601 | 274,763 |
| 2023/2024/2025 Budget Authority Amoun | 388,699 | 388,699 | 388,699 |

| **CPA Summary** |
|---|
| |

Cowley 2025

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

| Adopted Budget<br>**152 Oil & Gas Depletion** | Prior Year<br>Actual for 2023 | Current Year<br>Estimate for 2024 | Proposed Budget<br>Year for 2025 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 3,007 | 3,007 | 3,007 |
| Receipts: | | | |
| Oil and Gas Depletion | 0 | 0 | 0 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **3,007** | **3,007** | **3,007** |
| Expenditures: | | | |
| Contractual Services | 0 | 0 | 3,007 |
| Capital Outlay | 0 | 0 | 0 |
| Cash Reserve (2025 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **0** | **3,007** |
| Unencumbered Cash Balance Dec 31 | 3,007 | 3,007 | 0 |
| 2023/2024/2025 Budget Authority Amount | 0 | 3,007 | 3,007 |

| **CPA Summary** |
|---|
| |

State of Kansas
County

Cowley

**NON-BUDGETED FUNDS (A)**

*(Only the actual budget year for 2023 is reported)*

2025

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 | 52,137 | Cash Balance Jan 1 | 1,233,496 | Cash Balance Jan 1 | 126,965 | Cash Balance Jan 1 | 1,283,264 | Cash Balance Jan 1 | 2,609,463 | 5,305,325 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Fees | 30,260 | Interest on idle funds | 25,317 | Grant receipt | 394,874 | Misc | 19,000 | Interest on idle funds | 47,339 | |
| Interest on idle Funds | 1,328 | Transfer in | 550,000 | | | Transfer in | 150,000 | Transfer in | 150,000 | |
| Misc | 452 | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 32,040 | Total Receipts | 575,317 | Total Receipts | 394,874 | Total Receipts | 169,000 | Total Receipts | 197,339 | 1,368,570 |
| Resources Available: | 84,177 | Resources Available: | 1,808,813 | Resources Available: | 521,839 | Resources Available: | 1,452,264 | Resources Available: | 2,806,802 | 6,673,895 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contractual Services | 17,870 | Capital Outlay | 145,515 | Contractual Services | 77,632 | Capital Outlay | 397,750 | Contractual Services | 255,124 | |
| | | | | Transfer Out | 128,501 | | | Capital Outlay | 569,085 | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 17,870 | Total Expenditures | 145,515 | Total Expenditures | 206,133 | Total Expenditures | 397,750 | Total Expenditures | 824,209 | 1,591,477 |
| Cash Balance Dec 31 | 66,307 | Cash Balance Dec 31 | 1,663,298 | Cash Balance Dec 31 | 315,706 | Cash Balance Dec 31 | 1,054,514 | Cash Balance Dec 31 | 1,982,593 | **5,082,418** ** |
| | | | | | | | | | | **5,082,418** ** |

**Note: These two block figures should agree.

**CPA Summary**

Page No.

Cowley

**NON-BUDGETED FUNDS (B)**

*(Only the actual budget year for 2023 is reported)*

2025

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 | 1,263,639 | Cash Balance Jan 1 | 31,056 | Cash Balance Jan 1 | 17,502 | Cash Balance Jan 1 | 23,175 | Cash Balance Jan 1 | 0 | 1,335,372 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Interest on idle funds | 24,881 | Fees | 7,678 | Fees | 7,678 | Income | 1,225 | Transfer in | 5,735 | |
| Misc | 1,955 | | | | | | | | | |
| Transfers in | 247,000 | | | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 273,836 | Total Receipts | 7,678 | Total Receipts | 7,678 | Total Receipts | 1,225 | Total Receipts | 5,735 | 296,152 |
| Resources Available: | 1,537,475 | Resources Available: | 38,734 | Resources Available: | 25,180 | Resources Available: | 24,400 | Resources Available: | 5,735 | 1,631,524 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contractual Services | 59,995 | Captial Outlay | 300 | Captial Outlay | 12,131 | | | | | |
| Capital Outlay | 84,237 | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 144,232 | Total Expenditures | 300 | Total Expenditures | 12,131 | Total Expenditures | 0 | Total Expenditures | 0 | 156,663 |
| Cash Balance Dec 31 | 1,393,243 | Cash Balance Dec 31 | 38,434 | Cash Balance Dec 31 | 13,049 | Cash Balance Dec 31 | 24,400 | Cash Balance Dec 31 | 5,735 | 1,474,861 ** |
| | | | | | | | | | | 1,474,861 ** |

**Note: These two block figures should agree.

**CPA Summary**

Cowley

## NON-BUDGETED FUNDS (C)

2025

*(Only the actual budget year for 2023 is reported)*

Non-Budgeted Funds-C

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| CARES ARPA Fund | | LATCF Fund | | | | | | | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 6,418,662 | Cash Balance Jan 1 | 50,000 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 6,468,662 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Interest on idle Funds | 275,173 | Grant Proceeds | 50,000 | | | | | | | |
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| | | | | | | | | | | |
| Total Receipts | 275,173 | Total Receipts | 50,000 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 325,173 |
| Resources Available: | 6,693,835 | Resources Available: | 100,000 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 6,793,835 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Grant Expenditures | 3,378,682 | Contractual Services | 39,084 | | | | | | | |
| Transfers Out | 103,765 | | | | | | | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| Total Expenditures | 3,482,447 | Total Expenditures | 39,084 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 3,521,531 |
| Cash Balance Dec 31 | 3,211,388 | Cash Balance Dec 31 | 60,916 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **3,272,304** ** |
| | | | | | | | | | | **3,272,304** ** |

**Note: These two block figures should agree.

**CPA Summary**

State of Kansas
County
2025

Cowley

**NOTICE OF BUDGET HEARING**

The governing body of
**Cowley**
will meet on August 6th 2024 at 9:00 AM at 311 East 9th Ave, Winfield KS 67156 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 www.cowleycountyks.gov and will be available at this hearing.

**BUDGET SUMMARY**

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

| | Prior Year Actual for 2023 | | Current Year Estimate for 2024 | | Proposed Budget Year for 2025 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 12,672,000 | 34.625 | 16,865,547 | 28.924 | 19,744,490 | 11,913,572 | 30.042 |
| Debt Service | 578,278 | 1.916 | 723,278 | 1.712 | 723,278 | 534,773 | 1.349 |
| Road & Bridge | 4,530,922 | 8.203 | 5,831,831 | 11.999 | 6,338,931 | 3,601,936 | 9.083 |
| 035 Noxious Weeds | 153,861 | 0.813 | 313,650 | 0.693 | 348,650 | 171,271 | 0.432 |
| 045 Economic Development | 157,159 | | 321,455 | | 321,455 | | |
| 042 Annex Sales Tax | 1,163 | | | | | | |
| 050 Transfer Station | 1,686,554 | | 1,270,300 | | 1,270,300 | | |
| 070 911 Systems | 261,666 | | 206,000 | | 206,000 | | |
| 072 Record Mgmt Systems | 69,243 | | 69,300 | | 69,300 | | |
| 075 Community Corrections | 433,024 | | 424,750 | | 424,750 | | |
| 080 Juvenile Services | 643,532 | | 673,630 | | 800,000 | | |
| 081 Juvenile Services Reinvestment | 81,494 | | 106,798 | | 106,798 | | |
| 082 Community Services Prevention | | | | | 109,500 | | |
| 083 JCAB | | | | | 100,000 | | |
| 105 Special Alcohol | 4,500 | | 13,536 | | 4,500 | | |
| 110 Special Parks and Rec. | 4,000 | | 34,217 | | 4,500 | | |
| 115 County Atty Training | 6,000 | | 6,000 | | 4,000 | | |
| 116 County Atty Forfeiture | 324 | | 324 | | 324 | | |
| 120 Drug Screening | 25,750 | | 25,750 | | 25,750 | | |
| 132 Jail Sales Tax Surplus | 138,557 | | 137,557 | | 137,557 | | |
| 133 Annex Debt Service | | | | | | | |
| 134 Annex Sales Tax Surplus | 961,700 | | 1,000,000 | | 1,010,000 | | |
| 136 GO Bridge Fund | 8,000,000 | | 5,650,000 | | 3,687,650 | | |
| 141 Special Law Enforcement | 130,000 | | 70,000 | | 130,000 | | |
| 142 Firearms Range | 2,260 | | 6,800 | | 6,800 | | |
| 143 Jail Enterprise | 109,547 | | | | 109,547 | | |
| 145 Self Insured Benefits | 2,315,000 | | 2,315,000 | | 2,315,000 | | |
| 150 CDDO | 388,699 | | 388,699 | | 388,699 | | |
| 152 Oil & Gas Depletion | | | 3,007 | | 3,007 | | |
| Non-Budgeted Funds-A | 1,591,477 | | | | | | |
| Non-Budgeted Funds-B | 156,663 | | | | | | |
| Non-Budgeted Funds-C | 3,521,531 | | | | | | |
| | | | | | | | |
| Totals | 38,624,904 | 45.557 | 36,457,429 | 43.328 | 38,390,786 | 16,221,552 | 40.906 |
| | | | | | | *Revenue Neutral Rate* ** | *40.909* |
| Less: Transfers | 1,200,000 | | 1,200,000 | | 1,200,000 | | |
| Net Expenditure | 37,424,904 | | 35,257,429 | | 37,190,786 | | |
| Total Tax Levied | 15,478,969 | | 16,221,552 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 339,781,328 | | 347,404,597 | | 396,563,727 | | |

| Outstanding Indebtedness, January 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 9,670,000 | 9,784,768 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| Total | 9,670,000 | 9,784,768 | 0 |

*Tax rates are expressed in mills

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

Karen Madison
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:**
Jul. 27, 2024

**Notice ID:** 9udzhzR5x3zpqYBuX43h
**Notice Name:** Cowley Budget hearing

**PUBLICATION FEE:** $134.10

David A. Seaton
Publisher

**VERIFICATION**

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

27th day of July, A.D. 2024.

Kathryn M. Harbert
Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 7/16/2025

(First published in the Cowley CourierTraveler Tuesday, 07 30, 2024.)

The governing body of

Cowley

will meet on August 6th 2024 at 9:00 AM at 311 East 9th Ave, Winfield KS 67156 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 www.cowleycountyks.gov and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

| | Prior Year Actual for 2023 | | Current Year Estimate for 2024 | | Proposed Budget Year for 2025 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Proposed Retirement Tax Rate* |
| General | 12,672,000 | 34.025 | 16,565,547 | 28.924 | 19,744,490 | 11,911,572 | 20.042 |
| Debt Service | 578,278 | 1.976 | 721,278 | 1.712 | 715,278 | 514,713 | 1.349 |
| Road & Bridge | 4,540,955 | 8.205 | 5,631,871 | 11.958 | 6,238,831 | 3,401,936 | 9.083 |
| 035 Noxious Weeds | 153,851 | 0.465 | 233,650 | 0.693 | 348,650 | 171,271 | 0.452 |
| 043 Economic Development | 152,159 | | 297,355 | | 321,455 | | |
| 048 Antics Sales Tax | 1,168 | | | | | | |
| 050 Transfer Station | 1,586,554 | | 1,210,580 | | 1,279,380 | | |
| 070 911 System | 281,866 | | 206,000 | | 203,000 | | |
| 072 Record Mgmt Systems | 69,245 | | 69,300 | | 69,300 | | |
| 075 Community Corrections | 453,024 | | 424,750 | | 424,750 | | |
| 080 Juvenile Services | 643,323 | | 693,830 | | 605,000 | | |
| 081 Juvenile Services Reinvestment | 81,494 | | 106,799 | | 108,798 | | |
| 082 Community Services Prevention | | | | | 109,300 | | |
| 083 JCAB | | | | | 100,000 | | |
| 103 Special Alcohol | 2,500 | | 13,536 | | 4,300 | | |
| 110 Special Parks and Rec. | 2,000 | | 34,317 | | 4,300 | | |
| 115 County Atty Training | 6,000 | | 6,000 | | 6,000 | | |
| 120 County Atty Forfeiture | 324 | | 324 | | 324 | | |
| 130 Drug Borrowing | 25,750 | | 25,750 | | 25,750 | | |
| 132 Jail Sales Tax Surplus | 138,557 | | 197,357 | | 197,357 | | |
| 133 Annex Debt Service | | | | | | | |
| 134 Annex Sales Tax Surplus | 961,700 | | 1,000,000 | | 1,010,000 | | |
| 136 GO Bridge Fund | 8,000,000 | | 3,250,000 | | 3,087,500 | | |
| 141 Special Law Enforcement | 130,000 | | 70,840 | | 130,000 | | |
| 142 Hiramus Range | 2,500 | | 6,990 | | 6,905 | | |
| 143 Jail Enterprise | 109,547 | | | | 109,547 | | |
| 145 Self Insured Benefits | 2,315,000 | | 2,315,000 | | 2,315,000 | | |
| 150 CEDO | 388,699 | | 388,699 | | 388,699 | | |
| 151 Gil. St. Tax Duplation | | | 3,007 | | 3,007 | | |
| Non-Budgeted Funds-A | 1,591,877 | | | | | | |
| Non-Budgeted Funds-B | 150,600 | | | | | | |
| Non-Budgeted Funds-C | 3,521,511 | | | | | | |
| Totals | 38,604,904 | 42,357 | 36,457,420 | 41,226 | 38,199,786 | 16,221,432 | 33.906 |
| | | | | | | Revenue Neutral Rate** | 34.949 |
| Less: Transfers | 1,200,000 | | 1,200,000 | | 1,200,000 | | |
| Net Expenditure | 37,404,904 | | 35,257,420 | | 36,999,786 | | |
| Total Tax Levied | 15,278,968 | | 16,921,532 | | XXXXXXXXXXXX | | |
| Assessed Valuation | 370,781,228 | | 347,404,597 | | 369,963,927 | | |

| Outstanding Indebtedness, January 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 9,670,000 | 9,784,768 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| Total | 9,670,000 | 9,784,768 | 0 |

*Tax rates are expressed in mills

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

Karen Madison
County Clerk